

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PHILIP & ST JAMES CHATHAM

England & Wales - Charity number 1130600

Details

Other names PIPNJIMSPCCWALDERSLADE

Status Registered

Legal form Previously excepted

Registered 2009-07-17

Register [View on the Charity Commission register](#)

Contact

Address ST. PHILIPS & ST. JAMES CHURCH
King George Road
Chatham
ME5 0TZ

Phone 01634681671

Email info@pipnjims.co.uk

Website www.pipnjims.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Administration of St Philip & St James Parish Church

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£160,235	£165,880	-	-
2023-12-31	£156,220	£166,950	-	-
2022-12-31	£156,197	£147,157	-	-
2021-12-31	£177,752	£135,088	-	-
2020-12-31	£142,506	£123,303	-	-

Trustees

Name	Role	Appointed
Rev ANDREW VAUGHAN	Chair	2021-02-14
Catherine Vaughan		2023-04-26
Claire Castello		2023-04-26
DIANE HATCHER		2020-10-10
Faye Cliftongay		2024-04-23
HEATHER ANNE DREW		2023-04-26
MR GUY GALLICO		2024-04-23
PAMELA HARRIS		2022-05-18
ROSE ROBINSON		2017-04-19
Rev MARTYN LEONARD JOHN SAUNDERS		
Sandra Graham		2024-04-23
Steve Fouch		2020-10-10
TRACY JANE READ		2020-10-10
Tanya Terry		2024-04-23

Accounts



St Philip & St James' Church

Annual Report and Financial Statements of the Parochial Church Council

England and Wales registered charity No.1130600

For the year ended 31 December 2024

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham Annual Report January to December 2024

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To **Encounter** God
- To **Grow** in Faith in Jesus Christ and the Holy Spirit
- To **Go** with the Good News

Church life

At the beginning of the year in January we started with a new venture for PipnJims, the Alternate Shadows Pantomime of Mother Goose. It was a roaring success with so much positive feedback from many of the guests from the community.

In February we had a special Pancake Party with Doug Horley entertaining and sharing the gospel with games, songs and puppets. This was a great opportunity to reach out to the local community and all this was organised by one of our young people.

In March our very own Barbara Chinamasa became a lay canon at Rochester Cathedral. At the end of March, Peter and Michele Guinness led us in a very moving and informative Passover Meal. The evening ended with some joyous singing that made its way into the service on Easter Sunday!

In May a number of families and members of PipnJims made their way to Solley's Farm near Deal for a weekend of fellowship and camping. In May we also had a visit from Eric and Rhena Clouston and we were much blessed hearing about their work in Asia, helping the Church grow and flourish. In time for the APCM we launched our Values, Vision and Strategy booklet which helps to remind us that God is calling us to Encounter Him, Grow in Faith and knowledge of Jesus and The Spirit, and to Go with the Good News to all the places God sends us to. As a sign that God is always up to something new the wall outside Church was painted blue ready for the new signage.

In June we had a comedy night with Andy Kind and then Andy preached at our morning service on Sunday. Bridget Nightingale was commissioned by Bishop Jonathan as an Anna Chaplain. In June we travelled to Victory Academy to Join Covenant Church Medway for a morning of worship, teaching, prayer and fellowship. As Churches we have served together on Holiday Clubs for many years and our worshipping together is a great sign of Christlike unity between our fellowships.

During the Spring the newly formed Tomorrows Church Today building project team started working on a questionnaire for the local community and church members to take part in, to help us discern what we need to do with our buildings to make them fit for mission and ministry in the next 20-30

years. In July we launched our consultation with a morning dedicated to members of the community to come and feedback to us what they thought and then the Church membership were invited to feedback both on paper and online.

As we approached the Summer, our leaders for Pathfinders (11-14) and Link (14-18) stood down. During the Summer and the Autumn, we have been working to try to find new leaders, but they have yet to be found.

In July a number of our members returned to the Royal Bath and West Showground for New Wine 2024.

In August at long last the new Logo, welcome sign and notice board were installed to the front elevation.

In September the remaining assistant leaders of Pathfinders were able to run the group on the second and fourth Sunday of each month.

In October we were visited by Ruth Guinness, and she had the opportunity to preach on a Sunday morning as well as attend various groups and share about the amazing work she does in Malawi.

In November it was our turn to host our brothers and sisters from Covenant Church Medway where we shared musicians and singers in the worship band and Pastor Gideon Sappor preached.

In the Autumn we ran a pilot course called Emotionally Healthy Spirituality which was well received by those who took part. We hope to run this in the Spring of 2025

At the end of November we had our annual Christmas Volunteer Thank You Church Party. During the evening, we were blessed to have Mayowa from MJ Praise sing for us and lead us in some songs.

In December we made over 700 Christingles for the three schools who attended Christingle services. Much fun was had by the Primary Aged Children preparing for and learning about the true meaning of Christmas.

For the first time we hosted a special Christmas Service for the Urdu speaking Christian Community in Kent. The service included worship led on the Harmonium, Keyboard and Tabla with much joy and dancing.

All our Christmas services were well attended with many guests.

Throughout the year at Easter, during the Summer Holiday and at Christmas, hundreds of bags containing meals for local families were given to those in need through our Bags of Hope ministry.

The last main event of the year was our Christmas lunch. Many individuals got to share a Christmas Day meal with others including watching the King Charles Christmas Day message.

Rev Martyn Saunders is leader of St John's Chatham (a BMO) whilst remaining as incumbent. The Associate Vicar Rev Andrew Vaughan takes on the day-to-day responsibility for PipnJims.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of “Public Benefit” for registered charities through the activities listed. The Trustees are aware of the supplementary guidance to charities for the advancement of religion.

Achievements and performance

One off events

- Alternate Shadows Pantomime of Mother Goose.
- Pancake Party with Doug Horley.
- Passover Meal with Peter and Michele Guinness.
- Comedy night with Andy Kind.
- Joint Services Twice with Covenant Church Medway.
- Tomorrows Church Today Community and Church Consultation.
- New Logo, Welcome sign and Notice board to the front elevation.
- Emotionally Healthy Spirituality pilot course.
- Christmas Volunteer Thank You Church Party With Mayowa.
- 700 Christingles for three local Primary Schools.
- Bags of Hope given out at Easter, Summer Holiday and Christmas.
- Christmas Day Lunch.

Church Attendance

As at April 2024 there were 139 (April 2023: 149) people on the Church Electoral Roll (approximately 46% of whom are resident in the parish). The average weekly (Sunday and midweek) attendance counted during October was 86 (2023:87) adults and 14 Under 18s in person.

Occasional offices

In 2024, St Philip and St James Church conducted 2 (2023:2) baptisms. During the course of the year, we conducted 1 (2023:0) wedding in church and 9 (2023:9) funerals of which 2 (2023:2) were in the church building. There were 2 confirmations in 2024 (2023:2).

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2024, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included: 1. Various small areas of redecoration internally including minor maintenance jobs 2. Repairs to church entrance needing ripping out and re concreting. 3) Repairs to our Heating System. 4) New Logo, Welcome sign and Notice board to the front elevation.

Grants

The church is presently committed to giving away 10% of unrestricted income (on pcc voted nominal codes only) to mission work in areas outside of the parish. The bulk of the money currently goes to

particular missionaries who have historic links with the church, and thus were sent out by the church in some way. The Mission allocation for 2024 was agreed and donations to workers attached to CMS, SIM and helper also Face to Face trust, Ubaku Boys home and two individuals.

Financial Review

Another Financial Year End has arrived. At the start of 2024 our Unrestricted Fund stood at £117,338.46. At the end of 2024 it was £113,934.61. So, a drop of £3,403.85. Although a drop this was a good end for 2024 as our budget for 2024 predicted a much high drop then this.

The budget for 2025 is anticipating a deficit of £1,150.00 on our Income and Expenses. If we can keep our income at the same or maybe a little higher and our expenses at the same level, we should be able to cover this deficit and also the end of year transfer to the Missionary Fund which will be £13,514.98 for 2025

Thanks go to the team who have supported the treasurer during the year, Ruth our Administrator, Steve who organises Gift Aid claims, those who count the money each week, and those who take the money to the bank or post office each week. You have all helped me enormously through the year. The biggest thanks go to you all, as members of Pip n Jims who donate their money, time and talents to this Church to keep the building and all activities going, THANK YOU. Our largest expenses in 2024 (not including the parish share) was our Utilities, Building Repairs, Cleaning and Salaries. Utilities as we all know have continued to increase, however, they were lower than last year by £3,764.90. We continue to keep the building in a good state of repair and discussions and progress regarding Tomorrows Church for Today Building Project are ongoing.

Trustees received any form of payment “No Trustee received any payments”

Trustees received any form of reimbursement of expenses “2 Trustees totalling £3,097.10”

A small portion of the Incumbent & Ministers stipend and expenses may relate to their chair of the PCC

Reserves Policy

The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. At the end of 2024 the free reserves were £113,934.61 (the unrestricted funds).

It is recommended that the Church keep 3 months of expenses in the event of a significant drop in funding. On a conservative basis at the moment that is £35,000, this then leaves £78,934.61 in the reserves. The PCC will cost and hopefully commission further capital projects in 2025.

Going Concern Statement – with the level of reserves the Trustees feel that the charity can be considered a going concern.

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the Church Representation Rules (2020, London: Church House Publishing).

Committees

The full PCC met ten times in 2024 (not August or November). Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2024 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2024 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church's support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council and is required by CofE Law.

Youth and Children's committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures (covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC has also identified the risk of claims arising from historic debt advice and has appropriate insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Ex officio:

Incumbent: The Rev'd Martyn Saunders
Associate Vicar The Rev'd Andrew Vaughan and Chair of PCC
Reader/LLM: Rose Robinson

Elected members:

Churchwardens: Sandra Graham (18/5/22 Re-elected 26/4/23 and 23/4/24)

Members of Rochester Diocesan Synod:

Guy Gallico (Until July 2024)

Representatives to Rochester Deanery Synod:

Heather Drew (1/12/20 Re-elected 26/4/23)

Diane Hatcher (1/12/20 Re-elected 26/4/23)

Tracy Read (10/10/20 Re-elected 30/7/23)

Elected and co-opted members of the PCC:

Steve Fouch (8/5/21 Re-elected 26/4/23)	Luke Saunders (From 18/5/22)(Resigned April 2024)
Claire Castello (From 26/4/23)	
Catherine Vaughan (From 26/4/23)	Tanya Terry (8/5/21 Re-elected 23/4/24)
Guy Gallico (From 23/4/24)	Pam Harris (From 18/5/22)
	Faye Cliftongay (From 23/4/24)
	Paul Jhass (From 23/4/24)(Resigned February 2025)

Contact Details

Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA

Independent examiner:

Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 22nd April 2025 and signed on their behalf by



Rev Andrew Vaughan (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM										
STATEMENT OF FINANCIAL ACTIVITIES										
For the year ended 31 December 2024										
		Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
		Funds	Funds	Funds	2024	Funds	Funds	Funds	2023	
		£	£	£	£	£	£	£	£	£
INCOMING RESOURCES	RESOURCES									
	Donations and Legacies	130,487.52	400.00	2,677.91	133,565.43	126,547.21	3,366.84	9,627.93	139,541.98	
	Income from other trading activities	2,565.64	5,736.98	6,814.75	15,117.37	5,933.19	312.22	0.00	6,245.41	
	Investment Income	2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
	Charitable Activities	2,880.11	5,354.88	358.54	8,593.53	1,832.01	5,417.22	285.37	7,534.60	
	Other Income	15.84	0.00	0.00	15.84	805.18	0.00	17.00	822.18	
TOTAL INCOMING RESOURCES		138,500.43	11,883.36	9,851.20	160,234.99	136,932.00	9,339.06	9,949.03	156,220.09	
RESOURCES USED										
	Raising funds	310.68	0.00	0.00	310.68	377.73	0.00	0.00	377.73	
	Expenditure on charitable activities	129,216.71	24,984.26	11,368.70	165,569.67	133,188.75	22,081.60	11,302.13	166,572.48	
	Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RESOURCES EXPENDED		129,527.39	24,984.26	11,368.70	165,880.35	133,566.48	22,081.60	11,302.13	166,950.21	
NET INCOMING / (OUTGOING) RESOURCES		8,973.04	-13,100.90	-1,517.50	-5,645.36	3,365.52	-12,742.54	-1,353.10	-10,730.12	
GAINS AND LOSSES ON INVESTMENTS										
	Realised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Unrealised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GROSS TRANSFERS		-12,376.89	12,384.61	-7.72	0.00	-17,001.13	17,697.74	-696.61	0.00	
NET MOVEMENT IN FUNDS		-3,403.85	-716.29	-1,525.22	-5,645.36	-13,635.61	4,955.20	-2,049.71	-10,730.12	
BALANCES BROUGHT FORWARD AT 1 JANUARY		117,338.46	21,185.54	18,957.73	157,481.73	130,974.07	16,230.34	21,007.44	168,211.85	
BALANCES CARRIED FORWARD AT 31 DECEMBER		113,934.61	20,469.25	17,432.51	151,836.37	117,338.46	21,185.54	18,957.73	157,481.73	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

BALANCE SHEET AS AT 31 DECEMBER 2024

2024

2023

£

£

FIXED ASSETS

Tangible

8,424.60

11,232.80

CURRENT ASSETS

Debtors

1,971.29

2,146.78

Repair Funds

11,264.55

9,899.85

Bank Accounts

133,084.85

135,795.55

Cash

0.00

0.00

146,320.69

147,842.18

TOTAL CURRENT ASSETS

154,745.29

159,074.98

LIABILITIES

Creditors - Amounts Falling Due Within One Year

2,908.92

1,593.25

TOTAL CURRENT LIABILITIES

2,908.92

1,593.25

TOTAL NET ASSETS

151,836.37

157,481.73

FUNDS

Unrestricted

113,934.61

117,338.46

Designated

20,469.25

21,185.54

Restricted

17,432.51

18,957.73

151,836.37

157,481.73

Approved by the PCC on

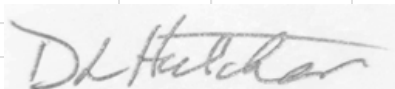
23rd April 2025

Signature



Rev Andrew Vaughan
Chairman

Signature



Mrs Diane Louise Hatcher
Treasurer

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS)102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balances remaining unspent at the end of the 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, where material, is apportioned to individual funds on an average balance basis.

Designated funds are for a particular use set up by the Church. With permission from the PCC these funds can be used to help with any general expenses.

Unrestricted funds are general funds which are used for the running costs of the Church.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixture and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2024									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023	
	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES									
Income from donations									
Regular Giving	103,998.67	400.00	2,677.91	107,076.58	101,011.86	1,402.00	5,673.08	108,086.94	
Church Collections	2,339.21	0.00	0.00	2,339.21	2,687.66	0.00	0.00	2,687.66	
Income Tax Recovered	24,149.64	0.00	0.00	24,149.64	21,403.07	0.00	198.75	21,601.82	
Grants Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Legacies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry Donations	0.00	0.00	0.00	0.00	805.18	0.00	17.00	822.18	
	130,487.52	400.00	2,677.91	133,565.43	125,907.77	1,402.00	5,888.83	133,198.60	
Income from other trading activities									
Church hall lettings etc	450.00	0.00	0.00	450.00	5,548.86	0.00	0.00	5,548.86	
Donations and Appeals	350.00	5,736.98	6,814.75	12,901.73	1,444.62	1,964.84	3,756.10	7,165.56	
Other fundraising	1,765.64	0.00	0.00	1,765.64	0.00	312.22	0.00	312.22	
	2,565.64	5,736.98	6,814.75	15,117.37	6,993.48	2,277.06	3,756.10	13,026.64	
Investment Income									
Dividends and interest	2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
	2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
Charitable Activities									
Sundry Income									
Fees - Weddings & Funerals	1,661.00	1,594.00	0.00	3,255.00	1,530.40	2,074.60	0.00	3,605.00	
Youth Activity Fees	0.00	0.00	0.00	0.00	20.29	0.00	0.00	20.29	
Other Activities Income	1,219.11	3,760.88	358.54	5,338.53	384.33	3,342.62	285.37	4,012.32	
	2,880.11	5,354.88	358.54	8,593.53	1,935.02	5,417.22	285.37	7,637.61	
Other Incoming Resources									
Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Income	15.84	0.00	0.00	15.84	281.32	0.00	0.00	281.32	
	15.84	0.00	0.00	15.84	281.32	0.00	0.00	281.32	
TOTAL INCOMING RESOURCES	138,500.43	11,883.36	9,851.20	160,234.99	136,932.00	9,339.06	9,949.03	156,220.09	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2024									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023	
	£	£	£	£	£	£	£	£	£
RESOURCES EXPENDED									
Raising funds									
Costs of stewardship campaign	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Costs of fetes and other events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure on Charitable Activities									
Missionary and Charitable Giving									
Church overseas:									
- missionary societies	0.00	17,150.00	0.00	17,150.00	0.00	15,270.00	0.00	15,270.00	
Home missions	460.00	650.00		1,110.00	943.99	650.00	754.81	2,348.80	
UK Organisations	0.00	0.00	0.00	0.00	100.00	600.00	0.00	700.00	
	460.00	17,800.00	0.00	18,260.00	1,043.99	16,520.00	754.81	18,318.80	
Contribution to Diocese	75,684.00	0.00	0.00	75,684.00	76,354.99	0.00	0.00	76,354.99	
Clergy Costs									
Clergy expenses	3,097.10	0.00	0.00	3,097.10	2,864.38	0.00	0.00	2,864.38	
Clergy Housing Costs	3,844.85	0.00	0.00	3,844.85	4,943.40	0.00	0.00	4,943.40	
Church Administrator	12,749.66	0.00	0.00	12,749.66	11,677.20	0.00	0.00	11,677.20	
	19,691.61	0.00	0.00	19,691.61	19,484.98	0.00	0.00	19,484.98	
Church Activity Costs									
Youth & Childrens Work	863.12	0.00	306.31	1,169.43	1,952.22	0.00	567.93	2,520.15	
Worship Expenses	2,469.84	1,838.00	0.00	4,307.84	2,300.21	2,089.40	0.00	4,389.61	
Web Site & Publicity	2,299.86	0.00	0.00	2,299.86	2,581.45	0.00	303.00	2,884.45	
Outreach & Training Events	1,089.46	3,114.48	6,421.52	10,625.46	1,416.90	2,431.78	3,335.68	7,184.36	
Events and activities	1,711.00	0.00	0.00	1,711.00	1,004.96	601.22	2,478.04	4,084.22	
Other Church Activity Costs	310.68	0.00	0.00	310.68	0.00	0.00	0.00	0.00	
	8,743.96	4,952.48	6,727.83	20,424.27	9,255.74	5,122.40	6,684.65	21,062.79	
Church Building Costs									
Church Insurance	2,095.78	0.00	0.00	2,095.78	2,054.91	0.00	0.00	2,054.91	
Utilities	6,356.46	0.00	0.00	6,356.46	10,121.36	300.00	0.00	10,421.36	
Cleaning	4,715.36	0.00	0.00	4,715.36	4,160.88	0.00	0.00	4,160.88	
Maintenance	290.00	0.00	0.00	290.00	2,108.99	0.00	0.00	2,108.99	
Building Repairs	5,156.02	1,881.78	0.00	7,037.80	2,761.10	0.00	0.00	2,761.10	
Furnishing, equipment (not Capitalised)	760.49	0.00	999.00	1,759.49	0.00	0.00	1,944.88	1,944.88	
Depreciation	2,808.20	0.00	0.00	2,808.20	2,808.20	0.00	0.00	2,808.20	
	22,182.31	1,881.78	999.00	25,063.09	24,015.44	300.00	1,944.88	26,260.32	
Other Costs									
Subscriptions	1,346.13	0.00	27.70	1,373.83	769.87	0.00	478.61	1,248.48	
Telephone/Internet	718.75	0.00	0.00	718.75	712.11	0.00	0.00	712.11	
Photocopier	503.21	0.00	0.00	503.21	0.00	0.00	0.00	0.00	
Printing, Post and Stationery	38.97	350.00	0.00	388.97	861.02	0.00	0.00	861.02	
AV Purchases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry expenditure	124.67	0.00	3,614.17	3,738.84	517.73	139.20	1,399.18	2,056.11	
Independent Examiners Fee	-44.75	0.00	0.00	-44.75	447.05	0.00	0.00	447.05	
Bank Charges	78.53	0.00	0.00	78.53	103.56	0.00	40.00	143.56	
	2,765.51	350.00	3,641.87	6,757.38	3,411.34	139.20	1,917.79	5,468.33	
TOTAL RESOURCES USED	129,527.39	24,984.26	11,368.70	165,880.35	133,566.48	22,081.60	11,302.13	166,950.21	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2024

	2024	2023
	£	£
FIXED ASSETS	Equipment	Total
	£	£
Cost		
Brought Forward	36,320.80	39,129.00
Additions	0.00	0.00
Disposals	0.00	0.00
Carried Forward	<u>36,320.80</u>	<u>39,129.00</u>
Depreciation		
Brought Forward	36,320.80	39,129.00
Charge for the year (Depreciation)	-2,808.20	-2,808.20
Disposals	0.00	0.00
Carried Forward	<u>33,512.60</u>	<u>36,320.80</u>
Net Book Value 31st December 2024	<u>8,424.60</u>	
Net Book Value 31st December 2023	<u>11,232.80</u>	<u>11,232.80</u>
Net Book Value 31st December 2022	<u>14,041.00</u>	<u>14,041.00</u>
DEBTORS	2024	2023
	£	£
Gift Aid Recoverable	0.00	0.00
Other Debtors	1,971.29	2,146.78
	<u>1,971.29</u>	<u>2,146.78</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	
Creditors		
Accruals and deferred income	2,908.92	1,593.25
	<u>2,908.92</u>	<u>1,593.25</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2024

Statement of funds	At	Income	Expenditure	Transfers	At
	1st Jan 2024			other gains	31st Dec 2024
	£			and losses	£
Unrestricted Funds - undesignated	£117,338.46	£138,500.43	-£129,527.39	-£12,376.89	£113,934.61
	£117,338.46	£138,500.43	-£129,527.39	-£12,376.89	£113,934.61
Unrestricted Funds - designated					
Agent	£244.00	£1,594.00	-£1,838.00	£0.00	£0.00
Warm	£1,160.64	£0.00	£0.00	£0.00	£1,160.64
Barnabus	£3,512.19	£3,461.48	-£17,100.00	£13,399.63	£3,273.30
Breakaway	£871.12	£3,810.88	-£3,577.05	-£350.00	£754.95
Christmas Lunch	£153.99	£100.50	-£237.43	£0.00	£17.06
Shoe Box	£20.00	£525.00	-£350.00	£0.00	£195.00
Repair Fund	£9,899.85	£391.50	£0.00	£973.20	£11,264.55
Sundry Fund	£1,520.00	£2,000.00	-£1,881.78	-£1,638.22	£0.00
Young Peoples Fund	£3,803.75	£0.00	£0.00	£0.00	£3,803.75
	£21,185.54	£11,883.36	-£24,984.26	£12,384.61	£20,469.25
Restricted Funds					
Audio Visual Appeal	£572.30	£0.00	£0.00	£0.00	£572.30
Building Project	£0.00	£1,020.00	£0.00	£0.00	£1,020.00
Hope	£2,085.95	£5,794.75	-£6,421.52	£0.00	£1,459.18
Children and Families Worker	£12,646.89	£358.54	-£306.31	£0.00	£12,699.12
Walderslade Sings	£3,644.87	£2,677.91	-£4,640.87	£0.00	£1,681.91
Glow	£7.72	£0.00	£0.00	-£7.72	£0.00
	£18,957.73	£9,851.20	-£11,368.70	-£7.72	£17,432.51
Total Funds	£157,481.73	£160,234.99	-£165,880.35	£0.00	£151,836.37
Related Party Transactions					
Members of the Clergy and PCC members are reimbursed for various expenses incurred to fulfil their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled: £3,097.10 (2023 £2,864.38)					

Independent Examiner’s Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2024, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (“the Regulations”) and s.145 of the Charities Act 2011 (“Act”).

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (“the Charities Act”) and that an independent examination is needed. Where the charity’s gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner’s report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops’ Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair’ view and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination, no matter has come to my attention

- 1 Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act: and
 - To Prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED  Date 3rd April 2025

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775
50 Southwood Road
Rusthall, Tunbridge

Accounts



St Philip & St James' Church

Annual Report and Financial Statements of the Parochial Church Council

England and Wales registered charity No.1130600

For the year ended 31 December 2023

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham

Registered Charity number: 1130600

Annual Report January to December 2023

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To **Encounter** God
- To **Grow** in Faith in Jesus Christ and the Holy Spirit
- To **Go** with the Good News

Church life

As we entered 2023 the economic crisis facing our country became more acute. As a church, we tried to respond by starting a Warm Space that operated after our Tuesday lunch club Breakaway. This Warm Space became quite popular and helped some in our community to save heating their homes for a few hours. The PCC also decided we could go into partnership with All Saints Community Project Trust to offer emergency help for members of the community who needed help topping up fuel keys.

Another outreach activity that has continued to be crucial this year has been the Bags of Hope (Food) that have been given out at Easter, the Summer Holidays and at Christmas. At the beginning of the year, we also started an Alpha course on Thursday evenings to help seekers explore the Christian faith. In May we celebrated the Coronation of King Charles III by screening the service in our church with tea afterwards. Also in May we held the Deanery Confirmation Service for 26 candidates with our Bishop Jonathan Gibbs.

One of our strategic goals for this year was to have teaching and training in going deeper in the Holy Spirit. In June we had a parish day at home with the guest speakers Paul and Becky Harcourt. We were supported by youth work from Christ Church Dartford and St John's Church Chatham.

As the Spring drew to a close, we received the sad news that after 46 years of serving the community Kings Pre School was closing down. One of the knock-on effects of this will be a loss of rental income to the church.

At the beginning of the school summer holiday, we ran the Starship Discover Holiday Club for the KS1 & 2 age group. At the start of the new term, our children's group PJ Gang came under new leadership. It was also decided at the Children and Young People Core Team Meeting in September that the Family Fellowship Lunches had run their course and that to try to attract more people including families we should start All Together Breakfasts that then lead into the All Together Services on the 3rd Sunday of the month.

To say thank you to all our ministry team leaders we had a cooked dinner in September and then to say thank you to all our assistant leaders and volunteers we had a Thank You Christmas Party at the beginning of December.

Behind the scenes throughout the year, we have been working hard at our compliance with regard to safeguarding. This has meant we now have to safely recruit all new volunteers and leaders which has meant we have needed to create Role Descriptions and Risk Assessments for every PCC Approved Ministry. This has been ongoing throughout the year and will continue into 2024.

Rev Martyn Saunders is leader of St John's Chatham (a BMO) whilst remaining as incumbent. The Associate Vicar Rev Andrew Vaughan takes on the day-to-day responsibility for PipnJims.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of "Public Benefit" for registered charities **through the**

activities listed. The Trustees are aware of the supplementary guidance [to on-charities for the advancement of religion](#).

Achievements and performance

One off events

- Pancake Party
- Family Fellowship Camp
- Kings Coronation Screening and Tea
- Deanery Confirmation Service
- Church Day At Home
- Starship Discover Holiday Club
- New Wine Conference Kent
- Joint Service With Holy Trinity South Chatham and Christ the King Princes Park
- Light Party
- Memorial Service with Medway Funeral Directors
- Christmas Day Lunch

Church Attendance

As at April 2023 there were 149 (April 2022: 156) people on the Church Electoral Roll (approximately 40% of whom are resident in the parish). The average weekly (Sunday and midweek) attendance counted during October was 86 (2022:86) adults and 17 Under 18s in person.

Occasional offices

In 2023, St Philip and St James Church conducted 2 (2022:2) baptisms. During the course of the year, we conducted 0 (2022:1) wedding in church and 9 (2022:10) funerals of which 2 (2022:4) were in the church building. There were 2 confirmations in 2023 (2022:0).

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2023, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included:

1. Various small areas of redecoration internally including minor maintenance jobs
2. Repairs to church pathway, resetting the concrete slabs and painting the metal framework

Grants

The church is presently committed to giving away 10% of unrestricted income (on pcc voted nominal codes only) to mission work in areas outside of the parish. The bulk of the money currently goes to particular missionaries who have historic links with the church, and thus were sent out by the church in some way. The Mission allocation for 2023 was agreed and donations to workers attached to CMS, SIM and Hh helper also Face to Face trust, Ubaku Boys home and two individuals.

Financial Review

2023 has been a challenging time. The first complete finance year that Diane Hatcher as Treasurer has completed, with increased expenses and income being reduced. However, with careful monitoring and keeping expenses to the minimum the year has ended with a small surplus of £3,365.52 on Income less expenses, which is good news. However, the Church is committed to give the Missionary Fund 10% of certain

income codes. So after the Internal transfers have taken place we ended up with a Deficit of £13,635.61 for the financial year ending 2023.

The budget for 2024 is anticipating a deficit of £17,860.00 so, we do still need to be careful for this year. We need to find how we can increase our Income and keep our Expenses low, and at the same time grow our Church. We also need to take into account the Missionary Fund Transfer which will be £13,399.63 for 2024

Thanks go to the team who have supported the treasurer during the year, Ruth our Administrator, Steve who organises Gift Aid claims, those who count the money each week, and those who take the money to the bank each week. You have all helped me enormously through the year. The biggest thanks go to you all, as members of Pip n Jims who donate their money, time and talents to this Church to keep the building and all activities going, THANK YOU.

~~2022 has been a bit of a challenge for Diane, not so much with the finances but with the accounts package we use and also finding out what the Independent Examiner would require. The team of all those involved, Ruth in the office, Steve Gift Aid, Counters, Bankers, Diane and the Independent Examiner have worked well together and 2023 should flow so much better.~~

Our largest expense in 2023 (not including the parish share) was our Gas and Electric, for those who use this building I ask that you only have lights and heating on in the rooms you are using, not the whole building. Our second expense is Maintenance Costs to the building and equipment. Lots of small jobs have continued to take place during this year, along with equipment repairs and replacement.

Trustees received any form of payment "No Trustee received any payments"

Trustees received any form of reimbursement of expenses "2 Trustees totalling £2,864.38"

A small portion of the Incumbent & Ministers stipend and expenses may relate to their chair of the PCC

Reserves Policy

The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time.

At the end of 2023 the **free** reserves were £117,338.46 (**the unrestricted funds**). Take of the due Missionary payment of £13,399.63 (noted above for 2024) will leave £103,938.83

It is recommended that the Church keep 3 months of expenses in the event of a significant drop in funding. On a conservative basis at the moment that is £35,000, this then leaves £68,938.83 in the reserves. The PCC will cost and hopefully commission further capital projects in 2024. As 2023 is an unknown regarding increases I have taken the average of 3 months from 2022 and added £10,000. So, I recommend keeping £40,000 back for this purpose. This then would leave £77,552.97 in the reserves. In the event of a significant drop in funding, the PCC would consider how the funding can be replaced or activities changed, and may arrange for an appeal to be made to the congregation.

Going Concern Statement – with the level of reserves the Trustees feel that the charity can be considered a going concern.

~~There are still some major works to the building which PCC would like to do and the reserves are there for these to be carried out, however, perhaps not all will be carried out in 2023, as the cost of living increases are effecting the Church as well.~~**Structure, governance and management**

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2020, London: Church House Publishing).

Committees

The full PCC met nine times in 2023 (not May, August or December). Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2023 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2023 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church's support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council and is required by CofE Law.

Youth and Children's committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures (covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC has also identified the risk of claims arising from historic debt advice and has appropriate insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Ex officio:

Incumbent: The Rev'd Martyn Saunders

Associate Vicar: The Rev'd Andrew Vaughan (~~from 14/2/2021~~) and Chair of PCC

Reader/LLM: Rose Robinson

Joe Franqueira (From 26/4/23 To 21/11/23)

Elected members:

Churchwardens: Sandra Graham (From 26/4/23)

Matthew Read (Up to 25/4/23)

Members of Rochester Diocesan Synod:

Guy Gallico (Until July 2024)

Representatives to Rochester Deanery Synod:

Heather Drew (from 26/4/23)

Diane Hatcher (from 26/4/23)

Tracy Read (from 30/7/23)

Elected and co-opted members of the PCC:

Winston Archibald (Up to 25/4/23)

Mary Burling (Up to 25/4/23)

Steve Fouch (from 26/4/23)

Luke Saunders (From 18/5/22)

Claire Castello (From 26/4/23)

Tanya Terry (from 8/5/21)

Catherine Vaughan (From 26/4/23)

Pam Harris (From 18/5/22)

Rita Holding (Up to 25/4/23)

Contact Details

Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA



Independent examiner:
Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on the 19th March 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Andrew Vaughan', written in a cursive style.

Rev Andrew Vaughan (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
STATEMENT OF FINANCIAL ACTIVITIES									
For the year ended 31 December 2023									
		Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
		Funds	Funds	Funds	2023	Funds	Funds	Funds	2022
		£	£	£	£	£	£	£	£
INCOMING RESOURCES	RESOURCES								
	Donations and Legacies	126,547.21	3,366.84	9,627.93	139,541.98	120,210.96	1,998.56	12,081.03	134,290.55
	Income from other trading activities	5,933.19	312.22	0.00	6,245.41	9,113.13	2,421.78	5,214.72	16,749.63
	Investment Income	1,814.41	242.78	18.73	2,075.92	283.21	30.93	12.43	326.57
	Charitable Activities	1,832.01	5,417.22	285.37	7,534.60	1,944.00	2,886.58	0.00	4,830.58
	Other Income	805.18	0.00	17.00	822.18	0.00	0.00	0.00	0.00
TOTAL INCOMING RESOURCES		136,932.00	9,339.06	9,949.03	156,220.09	131,551.30	7,337.85	17,308.18	156,197.33
RESOURCES USED									
	Raising funds	377.73	0.00	0.00	377.73	-14,041.00	0.00	18,859.20	4,818.20
	Expenditure on charitable activities	133,188.75	22,081.60	11,302.13	166,572.48	118,490.19	15,148.76	8,699.99	142,338.94
	Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RESOURCES EXPENDED		133,566.48	22,081.60	11,302.13	166,950.21	104,449.19	15,148.76	27,559.19	147,157.14
NET INCOMING / (OUTGOING) RESOURCES		3,365.52	-12,742.54	-1,353.10	-10,730.12	27,102.11	-7,810.91	-10,251.01	9,040.19
GAINS AND LOSSES ON INVESTMENTS									
	Realised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Unrealised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GROSS TRANSFERS		-17,001.13	17,697.74	-696.61	0.00	-16,618.00	16,618.00	0.00	0.00
NET MOVEMENT IN FUNDS		-13,635.61	4,955.20	-2,049.71	-10,730.12	10,484.11	8,807.09	-10,251.01	9,040.19
BALANCES BROUGHT FORWARD AT 1 JANUARY		130,974.07	16,230.34	21,007.44	168,211.85	120,491.00	7,423.00	31,259.00	159,172.00
BALANCES CARRIED FORWARD AT 31 DECEMBER		117,338.46	21,185.54	18,957.73	157,481.73	130,974.07	16,230.34	21,007.44	168,211.85

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM			
BALANCE SHEET AS AT 31 DECEMBER 2023		2023	2022
		£	£
FIXED ASSETS			
Tangible		11,232.80	14,041.00
CURRENT ASSETS			
Debtors		2,146.78	3,900.00
Repair Funds		9,899.85	6,657.07
Bank Accounts		135,795.55	146,239.87
Cash		0.00	0.00
		<u>147,842.18</u>	<u>156,796.94</u>
LIABILITIES			
Creditors - Amounts Falling Due Within One Year		1,593.25	2,626.09
	NET CURRENT ASSETS	<u>146,248.93</u>	<u>154,170.85</u>
	TOTAL ASSETS less CURRENT LIABILITIES	<u>157,481.73</u>	<u>168,211.85</u>
Creditors - Amounts Falling due After One Year		0.00	0.00
TOTAL NET ASSETS		<u>157,481.73</u>	<u>168,211.85</u>
FUNDS			
Unrestricted		117,338.46	130,974.07
Designated		21,185.54	16,230.34
Restricted		18,957.73	21,007.44
		<u>157,481.73</u>	<u>168,211.85</u>
Approved by the PCC on	19th March 2024		
			
		Signature	
		Rev Andrew Vaughan	
		Chairman	
			
		Signature	
		Mrs Diane Louise Hatcher	
		Treasurer	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS)102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balances remaining unspent at the end of the 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, where material, is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixture and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2023									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2023	Funds	Funds	Funds	2022	
	£	£	£	£	£	£	£	£	£
2 INCOMING RESOURCES									
Income from donations									
Regular Giving	101,011.86	1,402.00	5,673.08	108,086.94	94,997.36	120.00	9,241.24	104,358.60	
Church Collections	2,687.66	0.00	0.00	2,687.66	4,396.45	0.00	888.54	5,284.99	
Income Tax Recovered	21,403.07	0.00	198.75	21,601.82	20,817.15	0.00	766.25	21,583.40	
Grants Received	0.00	0.00	0.00	0.00	0.00	1,878.56	0.00	1,878.56	
Legacies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sundry Donations	805.18	0.00	17.00	822.18	0.00	0.00	1,185.00	1,185.00	
	125,907.77	1,402.00	5,888.83	133,198.60	120,210.96	1,998.56	12,081.03	134,290.55	
Income from other trading activities									
Church hall lettings etc	5,548.86	0.00	0.00	5,548.86	8,125.79	0.00	0.00	8,125.79	
Donations and Appeals	1,444.62	1,964.84	3,756.10	7,165.56	1,120.00	2,374.05	5,214.72	8,708.77	
Other fundraising	0.00	312.22	0.00	312.22	-132.66	47.73	0.00	-84.93	
	6,993.48	2,277.06	3,756.10	13,026.64	9,113.13	2,421.78	5,214.72	16,749.63	
Investment Income									
Dividends and interest	1,814.41	242.78	18.73	2,075.92	283.21	30.93	12.43	326.57	
	1,814.41	242.78	18.73	2,075.92	283.21	30.93	12.43	326.57	
Charitable Activities									
Sundry Income					90.00	0.00	0.00	90.00	
Fees - Weddings & Funerals	1,530.40	2,074.60	0.00	3,605.00	1,494.00	746.00	0.00	2,240.00	
Youth Activity Fees	20.29	0.00	0.00	20.29	0.00	0.00	0.00	0.00	
Other Activities Income	384.33	3,342.62	285.37	4,012.32	360.00	2,140.58	0.00	2,500.58	
	1,935.02	5,417.22	285.37	7,637.61	1,944.00	2,886.58	0.00	4,830.58	
Other Incoming Resources									
Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Income	281.32	0.00	0.00	281.32	0.00	0.00	0.00	0.00	
	281.32	0.00	0.00	281.32	0.00	0.00	0.00	0.00	
TOTAL INCOMING RESOURCES	136,932.00	9,339.06	9,949.03	156,220.09	131,551.30	7,337.85	17,308.18	156,197.33	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2023									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2023	Funds	Funds	Funds	2022	
	£	£	£	£	£	£	£	£	£
3 RESOURCES EXPENDED									
Raising funds									
Costs of stewardship campaign	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Costs of fetes and other events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure on Charitable Activities									
Missionary and Charitable Giving									
Church overseas:									
- missionary societies	0.00	15,270.00	0.00	15,270.00	0.00	13,100.00	0.00	13,100.00	
- relief and development agencies	0.00	0.00	0.00	0.00	0.00	0.00	2,655.44	2,655.44	
Home missions	943.99	650.00	754.81	2,348.80	1,206.45	600.00	0.00	1,806.45	
UK Organisations	100.00	600.00	0.00	700.00	0.00	350.00	0.00	350.00	
	1,043.99	16,520.00	754.81	18,318.80	1,206.45	14,050.00	2,655.44	17,911.89	
Contribution to Diocese	76,354.99	0.00	0.00	76,354.99	72,697.00	0.00	0.00	72,697.00	
Clergy Costs									
Clergy expenses	2,864.38	0.00	0.00	2,864.38	2,516.78	0.00	0.00	2,516.78	
Clergy Housing Costs	4,943.40	0.00	0.00	4,943.40	2,145.97	0.00	0.00	2,145.97	
Church Administrator	11,677.20	0.00	0.00	11,677.20	10,336.16	0.00	0.00	10,336.16	
	19,484.98	0.00	0.00	19,484.98	14,998.91	0.00	0.00	14,998.91	
Church Activity Costs									
Good News Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Youth & Childrens Work	1,952.22	0.00	567.93	2,520.15	515.20	0.00	690.59	1,205.79	
Worship Expenses	2,300.21	2,089.40	0.00	4,389.61	1,446.65	0.00	0.00	1,446.65	
Web Site & Publicity	2,581.45	0.00	303.00	2,884.45	2,691.50	0.00	0.00	2,691.50	
Outreach & Training Events	1,416.90	2,431.78	3,335.68	7,184.36	1,117.76	240.31	1,765.45	3,123.52	
Events and activities	1,004.96	601.22	2,478.04	4,084.22	1,537.66	1,600.05	1,519.50	4,657.21	
Other Church Activity Costs	0.00	0.00	0.00	0.00	0.00	208.80	0.00	208.80	
	9,255.74	5,122.40	6,684.65	21,062.79	7,308.77	2,049.16	3,975.54	13,333.47	
Church Building Costs									
Church Insurance	2,054.91	0.00	0.00	2,054.91	1,912.36	0.00	0.00	1,912.36	
Utilities	10,121.36	300.00	0.00	10,421.36	6,487.52	0.00	0.00	6,487.52	
Cleaning	4,160.88	0.00	0.00	4,160.88	3,634.88	0.00	0.00	3,634.88	
Maintenance	2,108.99	0.00	0.00	2,108.99	6,153.30	0.00	0.00	6,153.30	
Building Repairs	2,761.10	0.00	0.00	2,761.10	0.00	0.00	0.00	0.00	
Furnishing, equipment (not Capitalised)	0.00	0.00	1,944.88	1,944.88	102.65	0.00	0.00	102.65	
Depreciation	2,808.20	0.00	0.00	2,808.20	0.00	0.00	0.00	0.00	
	24,015.44	300.00	1,944.88	26,260.32	18,290.71	0.00	0.00	18,290.71	
Other Costs									
Subscriptions	769.87	0.00	478.61	1,248.48	452.84	0.00	66.17	519.01	
Telephone/Internet	712.11	0.00	0.00	712.11	705.60	0.00	0.00	705.60	
Photocopier	0.00	0.00	0.00	0.00	591.35	0.00	0.00	591.35	
Printing, Post and Stationery	861.02	0.00	0.00	861.02	349.54	0.00	60.48	410.02	
Sundry expenditure	517.73	139.20	1,399.18	2,056.11	979.54	-950.40	1,861.36	1,890.50	
Independent Examiners Fee	447.05	0.00	0.00	447.05	808.30	0.00	0.00	808.30	
Bookkeeping Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Bank Charges	103.56	0.00	40.00	143.56	101.18	0.00	81.00	182.18	
	3,411.34	139.20	1,917.79	5,468.33	3,988.35	-950.40	2,069.01	5,106.96	
Other expenditure									
AV Purchases	0.00	0.00	0.00	0.00	-14,041.00	0.00	18,859.20	4,818.20	
TOTAL RESOURCES USED	133,566.48	22,081.60	11,302.13	166,950.21	104,449.19	15,148.76	27,559.19	147,157.14	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2023

4 STAFF COSTS	2023	2022
	£	£
Wages and Salaries:		
Church Operating Officer	11,677.20	10,336.16
	<u>11,677.20</u>	<u>10,336.16</u>
5 FIXED ASSETS	Equipment	Total
	£	£
Cost		
Brought Forward	39,129.00	25,088.00
Additions	0.00	14,041.00
Disposals	0.00	0.00
Carried Forward	<u>39,129.00</u>	<u>39,129.00</u>
Depreciation		
Brought Forward	39,129.00	39,129.00
Charge for the year (Depreciation)	-2,808.20	0.00
Disposals	0.00	0.00
Carried Forward	<u>36,320.80</u>	<u>39,129.00</u>
Net Book Value 31st December 2023	<u>11,232.80</u>	
Net Book Value 31st December 2022	<u>14,041.00</u>	<u>14,041.00</u>
6 DEBTORS	2023	2022
	£	£
Gift Aid Recoverable	0.00	0.00
Other Debtors	2,146.78	3,900.00
	<u>2,146.78</u>	<u>3,900.00</u>
7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Creditors		
Accruals and deferred income	1,593.25	2,626.09
	<u>1,593.25</u>	<u>2,626.09</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2023

8 Statement of funds

	At 1st Jan 2023	Income	Expenditure	Transfers other gains and losses	At 31st Dec 2023
	£	£	£	£	£
Unrestricted Funds - undesignated	£130,974.07	£136,932.00	-£133,566.48	-£17,001.13	£117,338.46
	£130,974.07	£136,932.00	-£133,566.48	-£17,001.13	£117,338.46
Unrestricted Funds - designated					
Agent	£398.00	£2,074.60	-£2,228.60	£0.00	£244.00
Warm	£600.00	£0.00	-£839.36	£1,400.00	£1,160.64
Barnabus	£3,071.73	£2,949.06	-£15,520.00	£13,011.40	£3,512.19
Breakaway	£465.69	£3,342.62	-£3,223.53	£286.34	£871.12
Christmas Lunch	£264.10	£140.00	-£250.11	£0.00	£153.99
Shoe Box	£20.00	£20.00	-£20.00	£0.00	£20.00
Repair Fund	£6,657.07	£242.78	£0.00	£3,000.00	£9,899.85
Sundry Fund	£2,000.00	£520.00	£0.00	-£1,000.00	£1,520.00
Young Peoples Fund	£2,753.75	£50.00	£0.00	£1,000.00	£3,803.75
	£16,230.34	£9,339.06	-£22,081.60	£17,697.74	£21,185.54
Restricted Funds					
Audio Visual Appeal	£2,414.30	£0.00	-£1,842.00	£0.00	£572.30
Hope	£2,688.74	£4,093.60	-£4,696.39	£0.00	£2,085.95
Children and Families Worker	£11,009.97	£2,547.85	-£910.93	£0.00	£12,646.89
Good News	£386.34	£0.00	£0.00	-£386.34	£0.00
Walderslade Sings	£4,190.10	£3,307.58	-£3,852.81	£0.00	£3,644.87
Glow	£7.72	£0.00	£0.00	£0.00	£7.72
Bereavement Group	£310.27	£0.00	£0.00	-£310.27	£0.00
	£21,007.44	£9,949.03	-£11,302.13	-£696.61	£18,957.73
Total Funds	£168,211.85	£156,220.09	-£166,950.21	-£0.00	£157,481.73

9 Related Party Transactions

Members of the Clergy and PCC members are reimbursed for various expenses incurred to fulfil their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled: £2,864.38 (2022 £2,516.78)

Independent Examiner's Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2023, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("Act").

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in, any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the Charities Act: and
 - To Prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Disclosure - The Trustees need to decide if the Walderslade Sings group is accountable to them, if so they need to comply with Charity Commission requirement that the bank account name should also include the name of the PCC. If not, their accounts should not be consolidated with those of the PCC.

SIGNED **D R Ralph**

Date 21st March 2024

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775
50 Southwood Road
Rusthall, Tunbridge Wells

Kent TN4 8SP

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Accounts

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

**Annual Report
and
Financial Statements
of the
Parochial Church Council**

England and Wales registered charity No.1130600

For the year ended 31 December 2022

 **St Philip and
St James' Church**

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham Annual Report January to December 2022

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To **Encounter** God
- To **Grow** in Faith in Jesus Christ and the Holy Spirit
- To **Go** with the Good News

Church life

At the beginning of 2022, facemasks were still being used on Sundays but within a few months, these restrictions had been lifted with only a few socially distanced chairs made available. Live streaming of services continues from the church on Sundays averaging about 60 views after 7 days.

Early in the year, Andrew Vaughan assembled a team of leaders to refresh our Values, Vision and Strategy. Initially, nine values were suggested by the team, Worship, Prayer, Love, The Bible, The Gospel, People, Discipling and Developing Leaders, Mission, and the Holy Spirit. The team then went on to look at our vision. The team came up with **Encounter, Grow and Go**. To see this vision become a reality the team drafted a strategy which was further refined with a morning away with the PCC in July and then finalised by the Values, Vision and Strategy Group in September. The Values, Vision were adopted by the PCC in July and Strategy was adopted by the PCC in October.

Many outreach activities continued to return during the year like the Pancake Party, Children's Holiday Club, Bags of Hope Food Parcels, Light Party, Quiz Night, Weekly Breakaway Lunch Club KidzKlub, and Christmas Day Lunch. As it was the 60th year since the founding of St Philip and St James Church (1962) we had a celebration weekend with a Magician, our Community Choir Walderslade Sings! and a Church lunch.

We have also tried to raise the profile of our monthly "Hour of Power" Prayer meetings, and during the year we have seen growth in the number attending. We also had a prayer meeting to see in the New Year.

In November a significant upgrade was carried out to our Audio-Visual System including a new mixing desk, screens, cameras and associated wiring carried out by DM Music.

Rev Martyn Saunders is leader of the St John's Chatham (a BMO) whilst remaining as incumbent. The Associate Vicar Rev Andrew Vaughan takes on the day-to-day responsibility for PipnJims. The Rev Luke Bacon now serves predominantly at St John's Chatham but continues to lead Link the youth group for 14-18 year olds which gathers young people from various churches in the local area.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of "Public Benefit" for registered charities through the activities listed. The Trustees are aware of the supplementary guidance to charities for the advancement of religion.

Achievements and performance

One off events

In June we joined in the national celebration for the Queens Platinum Jubilee with the screening of the service from St Paul's Cathedral followed by afternoon tea.

In June we also ran a safeguarding course led by our Parish Safeguarding Officer Debby Saunders which included a number of members of other churches from our Deanery.

In July a number of our church members attended the New Wine Festival in Peterborough.

In October we had a joint service with our neighbouring church CLF Medway who meet in the Hook Meadow Community Centre.

Also in October, we had our annual joint memorial service with Medway Funeral Directors.

In November we Hosted a Tear Fund Big Quiz Night to raise funds for Tear Fund.

Church Attendance

As at April 2022 there were 156 (April 2021: 165) people on the Church Electoral Roll (approximately 40% of whom are resident in the parish). The average weekly (Sunday and midweek) attendance counted during October was 86 (2021:66) adults and 16 Under 18s in person.

Occasional offices

In 2022, St Philip and St James Church conducted 2 (2021:2) baptisms. During the course of the year, we conducted 1 (2020:0) wedding in church and 10 (2021:11) funerals of which 4 (2021:2) were in the church building. There were no confirmations in 2022 (2021:3).

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2022, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included:

1. Various small areas of redecoration internally including minor maintenance jobs
2. Repairs to Kitchen Boiler and New Ductwork to Church Warm Air Heating System.
3. Replacement of Gents WC
4. Minor fabric and other expenditure.
5. Upgrade to Audio Visual System

Grants

The church is presently committed to giving away 10% of voluntary congregation income to mission work in areas outside of the parish. The bulk of the money currently goes to particular missionaries who have historic links with the church, and thus were sent out by the church in some way. The

Mission allocation for 2021 was agreed and donations to workers attached to CMS, SIM and helper also Face to Face trust, Ubaku Boys home and two individuals.

Financial Review

2022 has been a time of change. The first change:- Church is back to full normal, as it was before covid, the only exception is sharing the common cup in communion. The second change was Rita Holding standing down as treasurer and Diane Hatcher taking on the role. The third change was having the new AV system upgraded which was finally installed in October.

Inevitably, changing treasurers has been challenging as induction to the accounts software package was needed. Thanks go to the team who have supported the work of the treasurer – in particular Ruth our administrator, Steve who organises Gift Aid claims, those who count the money and take it to the bank. Our thanks to go to David, the Independent Examiner who patiently explained his requirements and was in regular contact through the year too.

Our largest expense in 2022 (not including the parish share) was building maintenance. Lots of small jobs have continued to take place during this year to bring the building back into a good working order. Our second largest expense being the utilities, and 2023 no doubt will increase again.

Income exceeded Expenditure for the general fund by £27,102.11. This figure went into the reserves.

Trustees received any form of payment “No Trustee received any payments”

Trustees received any form of reimbursement of expenses “2 Trustees totalling £2,516.78”

A small portion of the Incumbent & Ministers stipend and expenses may relate to their chair of the PCC

Reserves Policy

The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time.

At the end of 2022 the free reserves were £130,974.07 (the unrestricted and undesignated funds). However, in January 2023, we paid £12,021.10 which is 10% of the voluntary congregation giving to the Missionary Fund and also paid £1,400 to a Warm Spaces Fund. Which took the reserve figure down to £117,552.97.

It is recommended that the Church keep 3 months of expenses in the event of a significant drop in funding. On a conservative basis at the moment that is £40,000, this then leaves £77,552.97 in the reserves which could be spent. The PCC will cost and hopefully commission further capital projects in 2023.

Going Concern Statement – with the level of reserves the Trustees feel that the charity can be considered a going concern.

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2020, London: Church House Publishing).

Committees

The full PCC met ten times in 2022 (not August or December). Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2022 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2022 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church's support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council.

Youth and Children's committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures (covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC has also identified the risk of claims arising from historic debt advice and has appropriate insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Ex officio:

Incumbent: The Rev'd Martyn Saunders
Associate Vicar: The Rev'd Andrew Vaughan and Chair of PCC
Reader: Rose Robinson

Elected members:

Churchwardens: Sandra Graham (From 18/5/22)
Matthew Read (From 18/5/22)
Tandy Sinclair (Up To 18th May 2022)
Trevor Poulter (Up To 18th May 2022)

Members of Rochester Diocesan Synod:

Guy Gallico (Until July 2024)

Representatives to Rochester Deanery Synod:

Heather Drew
Diane Hatcher
Tracy Read

Elected and co-opted members of the PCC:

Winston Archibald (from 8/5/21)	Luke Saunders (From 18/5/22)
Mary Burling (From 10/10/20)	Hannah Fouch (18/5/22 to 17/1/23)
John Crook (Up to 18/5/22)	Tanya Terry (from 8/5/21)
Steve Fouch (from 8/5/21)	Pam Harris (From 18/5/22)
Rita Holding (From 18/5/22)	
John Lawrence (8/5/21 to 19/1/22)	

Contact Details

Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA

Independent examiner:



Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 20th June 2022 and signed on their behalf by



Rev Andrew Vaughan (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM										
STATEMENT OF FINANCIAL ACTIVITIES										
For the year ended 31 December 2022										
		Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
		Funds	Funds	Funds	2022	Funds	Funds	Funds	2021	
		£	£	£	£	£	£	£	£	£
INCOMING RESOURCES	RESOURCES									
	Donations and Legacies	120,210.96	1,998.56	12,081.03	134,290.55	137,766.00	610.00	27,011.00	165,387.00	
	Income from other trading activities	9,113.13	2,421.78	5,214.72	16,749.63	7,647.00	155.00	665.00	8,467.00	
	Investment Income	283.21	30.93	12.43	326.57	5.00	7.00	0.00	12.00	
	Charitable Activities	1,944.00	2,886.58	0.00	4,830.58	1,132.00	0.00	30.00	1,162.00	
	Other Income	0.00	0.00	0.00	0.00	2,724.00	0.00	0.00	2,724.00	
TOTAL INCOMING RESOURCES		131,551.30	7,337.85	17,308.18	156,197.33	149,274.00	772.00	27,706.00	177,752.00	
	RESOURCES USED									
	Raising funds	-14,041.00	0.00	18,859.20	4,818.20	0.00	0.00	0.00	0.00	
	Expenditure on charitable activities	118,490.19	15,148.76	8,699.99	142,338.94	130,984.00	251.00	3,853.00	135,088.00	
	Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RESOURCES EXPENDED		104,449.19	15,148.76	27,559.19	147,157.14	130,984.00	251.00	3,853.00	135,088.00	
NET INCOMING / (OUTGOING) RESOURCES		27,102.11	-7,810.91	-10,251.01	9,040.19	18,290.00	521.00	23,853.00	42,664.00	
	GAINS AND LOSSES ON INVESTMENTS									
	Realised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Unrealised	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GROSS TRANSFERS		0.00	0.00	0.00	0.00	3,595.00	649.00	-4,267.00	-23.00	
NET MOVEMENT IN FUNDS		27,102.11	-7,810.91	-10,251.01	9,040.19	21,885.00	1,170.00	19,586.00	42,641.00	
BALANCES BROUGHT FORWARD AT 1 JANUARY		120,491.00	7,423.00	31,259.00	159,172.00	98,606.00	6,253.00	11,673.00	116,531.00	
BALANCES CARRIED FORWARD AT 31 DECEMBER		147,593.11	-387.91	21,007.99	168,212.19	120,491.00	7,423.00	31,259.00	159,172.00	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM			
BALANCE SHEET AS AT 31 DECEMBER 2022		2022	2021
		£	£
FIXED ASSETS			
Tangible		14,041.00	0.00
CURRENT ASSETS			
Debtors		3,900.00	10,070.00
Repair Funds		6,657.07	4,810.00
Bank Accounts		146,239.87	148,591.00
Cash		0.00	0.00
		<u>156,796.94</u>	<u>163,471.00</u>
LIABILITIES			
Creditors - Amounts Falling Due Within One Year		2,626.09	4,299.00
	NET CURRENT ASSETS	<u>154,170.85</u>	<u>159,172.00</u>
	TOTAL ASSETS less CURRENT LIABILITIES	<u>168,211.85</u>	<u>159,172.00</u>
Creditors - Amounts Falling due After One Year		0.00	0.00
TOTAL NET ASSETS		<u>168,211.85</u>	<u>159,172.00</u>
FUNDS			
Unrestricted		130,974.07	120,490.00
Designated		16,230.34	7,423.00
Restricted		21,007.44	31,258.00
		<u>168,211.85</u>	<u>159,172.00</u>
Approved by the PCC on	20th June 2023		
			
		Signature	
		Rev Andrew Vaughan	
		Chairman	
			
		Signature	
		Mrs Diane Louise Hatcher	
		Treasurer	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2022

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS)102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balances remaining unspent at the end of the 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, where material, is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixture and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2022									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2022	Funds	Funds	Funds	2021	
	£	£	£	£	£	£	£	£	£
2 INCOMING RESOURCES									
a Income from donations									
Regular Giving	94,997.36	120.00	9,241.24	104,358.60	109,636.00	140.00	7,655.00	117,431.00	
Church Collections	4,396.45	0.00	888.54	5,284.99	1,699.00	0.00	0.00	1,699.00	
Income Tax Recovered	20,817.15	0.00	766.25	21,583.40	22,955.00	0.00	4,202.00	27,157.00	
Grants Received	0.00	1,878.56	0.00	1,878.56	0.00	0.00	0.00	0.00	
Legacies	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,500.00	
Sundry Donations	0.00	0.00	1,185.00	1,185.00	976.00	470.00	15,154.00	16,600.00	
	120,210.96	1,998.56	12,081.03	134,290.55	137,766.00	610.00	27,011.00	165,387.00	
b Income from other trading activities									
Church hall lettings etc	8,125.79	0.00	0.00	8,125.79	7,514.00	0.00	0.00	7,514.00	
Donations and Appeals	1,120.00	2,374.05	5,214.72	8,708.77	0.00	0.00	0.00	0.00	
Other fundraising	-132.66	47.73	0.00	-84.93	133.00	155.00	665.00	953.00	
	9,113.13	2,421.78	5,214.72	16,749.63	7,647.00	155.00	665.00	8,467.00	
c Investment Income									
Dividends and interest	283.21	30.93	12.43	326.57	5.00	7.00	0.00	12.00	
	283.21	30.93	12.43	326.57	5.00	7.00	0.00	12.00	
d Charitable Activities									
Sundry Income	90.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	
Fees - Weddings & Funerals	1,494.00	746.00	0.00	2,240.00	1,045.00	0.00	0.00	1,045.00	
Youth Activity Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Activities Income	360.00	2,140.58	0.00	2,500.58	87.00	0.00	30.00	117.00	
	1,944.00	2,886.58	0.00	4,830.58	1,132.00	0.00	30.00	1,162.00	
e Other Incoming Resources									
Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Income	0.00	0.00	0.00	0.00	2,724.00	0.00	0.00	2,724.00	
	0.00	0.00	0.00	0.00	2,724.00	0.00	0.00	2,724.00	
TOTAL INCOMING RESOURCES	131,551.30	7,337.85	17,308.18	156,197.33	149,274.00	772.00	27,706.00	177,752.00	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2022									
	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2021	
	£	£	£	£	£	£	£	£	£
3 RESOURCES EXPENDED									
a Raising funds									
Costs of stewardship campaign	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Costs of fetes and other events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b Expenditure on Charitable Activities									
Missionary and Charitable Giving									
Church overseas:									
- missionary societies	0.00	13,100.00	0.00	13,100.00	8,000.00	0.00	0.00	8,000.00	
- relief and development agencies	0.00	0.00	2,655.44	2,655.44	4,400.00	0.00	0.00	4,400.00	
Home missions	1,206.45	600.00	0.00	1,806.45	1,560.00	100.00	0.00	1,660.00	
UK Organisations	0.00	350.00	0.00	350.00	0.00	0.00	0.00	0.00	
	1,206.45	14,050.00	2,655.44	17,911.89	13,960.00	100.00	0.00	14,060.00	
Contribution to Diocese	72,697.00	0.00	0.00	72,697.00	67,378.00	0.00	0.00	67,378.00	
Clergy Costs									
Clergy expenses	2,516.78	0.00	0.00	2,516.78	3,558.00	0.00	0.00	3,558.00	
Clergy Housing Costs	2,145.97	0.00	0.00	2,145.97	5,617.00	0.00	0.00	5,617.00	
Church Administrator	10,336.16	0.00	0.00	10,336.16	8,220.00	0.00	0.00	8,220.00	
	14,998.91	0.00	0.00	14,998.91	17,395.00	0.00	0.00	17,395.00	
Church Activity Costs									
Good News Club	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Youth & Childrens Work	515.20	0.00	690.59	1,205.79	101.00	60.00	117.00	278.00	
Worship Expenses	1,446.65	0.00	0.00	1,446.65	3,216.00	0.00	0.00	3,216.00	
Web Site & Publicity	2,691.50	0.00	0.00	2,691.50	1,042.00	0.00	0.00	1,042.00	
Outreach & Training Events	1,117.76	240.31	1,765.45	3,123.52	62.00	24.00	3,059.00	3,145.00	
Events and activities	1,537.66	1,600.05	1,519.50	4,657.21	140.00	237.00	839.00	1,216.00	
Other Church Activity Costs	0.00	208.80	0.00	208.80	0.00	0.00	0.00	0.00	
	7,308.77	2,049.16	3,975.54	13,333.47	4,561.00	321.00	4,015.00	8,897.00	
Church Building Costs									
Church Insurance	1,912.36	0.00	0.00	1,912.36	1,852.00	0.00	0.00	1,852.00	
Utilities	6,487.52	0.00	0.00	6,487.52	4,137.00	0.00	0.00	4,137.00	
Cleaning	3,634.88	0.00	0.00	3,634.88	2,116.00	0.00	0.00	2,116.00	
Maintenance	6,153.30	0.00	0.00	6,153.30	819.00	0.00	0.00	819.00	
Building Repairs	0.00	0.00	0.00	0.00	13,198.00	0.00	0.00	13,198.00	
Furnishing, equipment (not Capitalised)	102.65	0.00	0.00	102.65	2,612.00	0.00	0.00	2,612.00	
Depreciation	0.00	0.00	0.00	0.00	546.00	0.00	0.00	546.00	
	18,290.71	0.00	0.00	18,290.71	25,280.00	0.00	0.00	25,280.00	
Other Costs									
Subscriptions	452.84	0.00	66.17	519.01	75.00	0.00	0.00	75.00	
Telephone/Internet	705.60	0.00	0.00	705.60	847.00	0.00	0.00	847.00	
Photocopier	591.35	0.00	0.00	591.35	473.00	0.00	0.00	473.00	
Printing, Post and Stationery	349.54	0.00	60.48	410.02	202.00	0.00	0.00	202.00	
Sundry expenditure	979.54	-950.40	1,861.36	1,890.50	360.00	-210.00	-258.00	-108.00	
Independent Examiners Fee	808.30	0.00	0.00	808.30	352.00	0.00	0.00	352.00	
Bookkeeping Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Bank Charges	101.18	0.00	81.00	182.18	101.00	40.00	96.00	237.00	
	3,988.35	-950.40	2,069.01	5,106.96	2,410.00	-170.00	-162.00	2,078.00	
c Other expenditure					0.00	0.00	0.00	0.00	
AV Purchases	-14,041.00	0.00	18,859.20	4,818.20					
TOTAL RESOURCES USED	104,449.19	15,148.76	27,559.19	147,157.14	130,984.00	251.00	3,853.00	135,088.00	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM				
NOTES TO THE FINANCIAL STATEMENTS (Continued)				
For the year ended 31 December 2022				
4	STAFF COSTS		2022	2021
			£	£
	Wages and Salaries:			
	Church Operating Officer		10,336.16	8,220.00
			<u>10,336.16</u>	<u>8,220.00</u>
5	FIXED ASSETS		Equipment	Total
			£	£
	Cost			
	Brought Forward		25,088.00	25,088.00
	Additions		14,041.00	0.00
	Disposals		0.00	0.00
	Carried Forward		<u>39,129.00</u>	<u>25,088.00</u>
	Depreciation			
	Brought Forward		25,088.00	24,542.00
	Charge for the year		14,041.00	546.00
	Disposals		0.00	0.00
	Carried Forward		<u>39,129.00</u>	<u>25,088.00</u>
	Net Book Value 31st December 2022		<u>14,041.00</u>	<u>0.00</u>
	Net Book Value 31st December 2021		<u>0.00</u>	<u>0.00</u>
	Net Book Value 31st December 2020		<u>546.00</u>	<u>546.00</u>
6	DEBTORS		2022	2021
			£	£
	Gift Aid Recoverable		0.00	7,442.00
	Other Debtors		3,900.00	2,627.00
			<u>3,900.00</u>	<u>10,070.00</u>
7	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
			£	£
	Creditors			
	Accruals and deferred income		2,626.09	4,299.00
			<u>2,626.09</u>	<u>4,299.00</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2022

8 Statement of funds

	At 1st Jan 2022	Income	Expenditure	Transfers other gains and losses	At 31st Dec 2022
	£	£	£	£	£
Unrestricted Funds - undesignated	£120,489.96	£131,551.30	-£104,449.19	-£16,618.00	£130,974.07
	£120,489.96	£131,551.30	-£104,449.19	-£16,618.00	£130,974.07
Unrestricted Funds - designated					
Agent	£0.00	£746.00	-£348.00	£0.00	£398.00
Warm	£0.00	£600.00	£0.00	£0.00	£600.00
Barnabus	£1,242.73	£702.00	-£13,800.00	£14,927.00	£3,071.73
Breakaway	-£13.47	£2,188.31	-£1,584.15	-£125.00	£465.69
Christmas Lunch	£545.31	£225.00	-£506.21	£0.00	£264.10
Shoe Box	£0.00	£20.00	£0.00	£0.00	£20.00
Repair Fund	£3,720.54	£30.93	£1,089.60	£1,816.00	£6,657.07
Seniors Fund	£0.00	£0.00	£0.00	£0.00	£0.00
Sundry Fund	£452.95	£1,547.05	£0.00	£0.00	£2,000.00
Young Peoples Fund	£1,475.19	£1,278.56	£0.00	£0.00	£2,753.75
	£7,423.25	£7,337.85	-£15,148.76	£16,618.00	£16,230.34
Restricted Funds					
Audio Visual Appeal	£19,826.00	£1,447.50	-£18,859.20	£0.00	£2,414.30
Hope	£693.24	£5,280.45	-£3,284.95	£0.00	£2,688.74
Children and Families Worker	£6,636.11	£5,145.45	-£771.59	£0.00	£11,009.97
Good News	£386.34	£0.00	£0.00	£0.00	£386.34
Walderslade Sings	£3,398.77	£5,434.78	-£4,643.45	£0.00	£4,190.10
Glow	£7.72	£0.00	£0.00	£0.00	£7.72
Bereavement Group	£310.27	£0.00	£0.00	£0.00	£310.27
	£31,258.45	£17,308.18	-£27,559.19	£0.00	£21,007.44
Total Funds	£159,171.66	£156,197.33	-£147,157.14	£0.00	£168,211.85

9 Related Party Transactions

Members of the Clergy and PCC members are reimbursed for various expenses incurred to fulfil their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled: £2516.78 (2021 £3,558)

Independent Examiner's Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2022, which are set out on pages 1 to 10, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention other than that disclosed below.

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Disclosure

1. The Trustees need to ensure that the Walderslade Sings group, comply with Charity Commission requirement that the bank account name should also include the name of the PCC.

D R Ralph

David R Ralph IEng JP FCIPD MIET FCIE

27th June 2023

HMCE MLR No. 12338775
50 Southwood Road
Rusthall
Tunbridge Wells
Kent TN4 8SP

Accounts

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

**Annual Report
and
Financial Statements
of the
Parochial Church
Council**

UK registered charity No.1130600

For the year ended 31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham

Registered Charity number: 1130600

Annual Report January to December 2021

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To engage with a renewed or charismatic way of life – including Sunday worship.
- To connect with our local community (principally our geographic parish) with the intention of long term mission and discipleship.
- To become a church which resources other churches.

Church life

In 2021 the pattern of Sunday services continued to be disrupted along with everything else in society by the covid-19 pandemic and the gradual ebb and flow of restrictions. In 2021 church services initially were broadcast live from the homes of congregation members and leaders. This moved to live streaming from the building, initially with only those involved in presenting the service, then with a small in person congregation and finally with most people in the building. By the close of 2021 there was still a significant minority of the who had not returned to the building.

Mid week groups have similarly morphed through the year with in-person meetings as regulations and perception of risk allowed.

In June 2020 Rev Martyn Saunders was appointed as leader of the St John's Chatham (a BMO) whilst remaining as incumbent. The post of Associate Vicar has been created in agreement with the Diocese of Rochester. Rev Andrew Vaughan was appointed to that role which started in February 2021. Eventually in November 2021 he and his family were able to move into the parish. Rev Luke Bacon was also appointed from March 2021 to work across both churches, which has been beneficial to both communities. He currently heads a team running the youth group for 14-18 year olds.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of "Public Benefit" for registered charities through the activities listed. The Trustees are aware of the supplementary guidance on charities for the advancement of religion.

Achievements and performance

One off events

The church continues to offer annual services of great interest and benefit to the local community. In November 2021 we hosted a Memorial Service for all those who had lost a loved one in the

previous year in partnership with Medway funeral directors. This was live streamed from the church building with a few people attending in person. In December, as part of our Christmas celebrations, we offered a carol service in the church building which was well attended even though Walderslade Sings!, the community choir were not able to be part of it this year.

We offer baptism and thanksgiving services to local families and church members. Most of these happen in the Sunday morning service. In 2021 there was great difficulty in planning ahead due to the pandemic.

Church Attendance

As at April 2021 there were 165 (April 2020: 164) people on the Church Electoral Roll (approximately 40% of whom are resident in the parish). The average weekly (Sunday and midweek) attendance counted during October each year was 66 in person and ~100 on line.

Occasional offices

In 2021, St Philip and St James Church conducted 2 (2020:0) baptisms due to the pandemic. There was a deanery confirmation service in June 2021 with three candidates from the church. During the course of the year, we conducted no (2020:0) weddings in church and 11 (2020:22) funerals of which 2 (2020:3) were in the church building.

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2021, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included:

1. Installing double glazing on all the ground floor hall windows along King George Road.
2. Gutter repairs to the main church building.
3. Replacement high level wall heaters in the church and church hall.
4. Minor fabric and other expenditure.

Grants

The church is presently committed to giving away 10% of income to mission work in areas outside of the parish. The bulk of the money currently goes to particular missionaries who have historic links with the church, and thus were sent out by the church in some way. The Mission allocation for 2021 was agreed and donations to workers attached to CMS, SIM and Helper also Face to Face trust, Ubaku Boys home and two individuals.

Financial Review

2021 has inevitably been shaped by the covid-19 pandemic. Income has increased compared to 2020 in most areas, most notably in church hall lettings as the preschool were able to be open as planned.

In terms of costs the largest increase was in building repair costs as numerous items were attended to, some of which had been delayed for some years as the PCC negotiated with Medway Council over a possible investment in the site. These negotiations came to a stop in March 2021.

Income exceeded Expenditure for the general fund partly due to continuing suppressed activity levels.

Reserves Policy

The PCC continued its cash reserves policy whereby the unrestricted funds not committed or invested in tangible fixed assets (roughly "the free reserves") held aims to be between one and

two months of the resources expended. The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. In the event of a significant drop in funding, the PCC would consider how the funding can be replaced or activities changed, and may arrange for an appeal to be made to the congregation. At the end of December 2021, the free reserves amounted to ~£120,000 (2020: £103k). This sum exceeds the range outlined above, however the PCC is expecting to make further capital investments in the building in 2022 including investments in the IT infrastructure.

The Trustees consider that they are confident that they are a Going Concern particularly with the free reserves level outlined above.

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2020, London: Church House Publishing).

Committees

The full PCC met ten times in 2021 (not August or December) and three times in 2022 before signing off this report. Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2021 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2021 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church's support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council.

Youth committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures (covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC has also identified the risk of claims arising from historic debt advice and has appropriate insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Ex officio:

Incumbent: The Rev'd Martyn Saunders
Associate Vicar: The Rev'd Andrew Vaughan (from 14/2/2021)
Assistant Curate: The Rev'd Luke Bacon (from 7/3/2021 to 31/3/2022)
Reader: Rose Robinson

Elected members:

Churchwardens: Tandy Sinclair
Winston Archibald (until 8/5/2021)
Trevor Poulter (from 8/5/2021)

Members of Rochester Diocesan Synod:

Julie Campbell (until 31/07/2021)
Guy Gallico

Representatives to Rochester Deanery Synod:

Heather Drew
Diane Hatcher
Tracy Read

Elected and co-opted members of the PCC:

Winston Archibald (from 8/5/21)	John Lawrence (8/5/21 to 19/1/22)
Melanie Banister (until 13/4/21)	Trevor Poulter (until 8/5/21 then CW)
Mary Burling	Luke Saunders
John Crook (re-elected 8/5/21)	Chris Sims (until 8/5/21)
Steve Fouch (from 8/5/21)	Tanya Terry (from 8/5/21)
Rita Holding	
Steve Killick (until 8/5/21)	

Contact Details

Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA

Independent examiner:

Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 26 April 2022 and signed on their behalf by



Rev Andrew Vaughan (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021

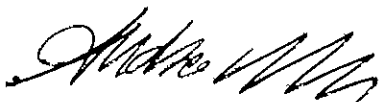
	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £
INCOMING RESOURCES									
Donations and legacies	2a	137,766	610	27,011	165,387	119,679	1,377	10,968	132,024
Income from other trading activities	2b	7,647	155	685	8,467	4,438	841	2,491	7,770
Investment Income	2c	5	7	0	12	40	10	0	50
Charitable Activities	2d	1,132	0	30	1,162	2,075	0	589	2,664
Other income	2e	2,724	0	0	2,724	0	0	0	0
TOTAL INCOMING RESOURCES		149,274	772	27,706	177,752	126,232	2,228	14,048	142,508
RESOURCES USED									
Raising funds	3a	0	0	0	0	0	0	0	0
Expenditure on charitable activities	3b	130,984	251	3,853	135,088	114,880	1,859	6,563	123,302
Other expenditure	3c	0	0	0	0	0	0	0	0
TOTAL RESOURCES EXPENDED		130,984	251	3,853	135,088	114,880	1,859	6,563	123,302
NET INCOMING / (OUTGOING) RESOURCES		18,290	521	23,853	42,664	11,352	369	7,485	19,206
GAINS AND LOSSES ON INVESTMENTS									
Realised		0	0	0	0	0	0	0	0
Unrealised		0	0	0	0	0	0	0	0
GROSS TRANSFERS	8	3,595	649	(4,267)	(23)	1,615	(2,549)	934	0
NET MOVEMENT IN FUNDS		21,885	1,170	19,586	42,641	12,967	(2,180)	8,419	19,206
BALANCES BROUGHT FORWARD AT 1 JANUARY		98,606	6,253	11,673	116,531	85,638	8,433	3,254	97,324
BALANCES CARRIED FORWARD AT 31 DECEMBER		120,491	7,423	31,259	159,172	98,606	6,253	11,673	116,531


PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible	5	-	546
CURRENT ASSETS			
Debtors	6	10,070	5,717
Repair Funds		4,810	2,987
Bank Accounts		148,591	109,397
Cash		-	-
		<u>163,471</u>	<u>118,101</u>
LIABILITIES			
Creditors - Amounts Falling Due Within One Year	7	- 4,299	- 2,118
		<u>159,172</u>	<u>115,984</u>
NET CURRENT ASSETS			
		<u>159,172</u>	<u>116,530</u>
TOTAL ASSETS less CURRENT LIABILITIES			
		<u>159,172</u>	<u>116,530</u>
Creditors - Amounts Falling due After One Year		-	-
TOTAL NET ASSETS		<u>159,172</u>	<u>116,530</u>
FUNDS			
Unrestricted	8	120,490	98,605
Designated	8	7,423	6,253
Restricted Fund	8	31,258	11,673
		<u>159,172</u>	<u>116,530</u>

Approved by the PCC on *26th April* 2022

Signature

 Rev Andrew Vaughan
 Chairman


 MRS R K HOLDING
 TREASURER.

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS) 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the 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, where material, is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c. Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixtures and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2021

	Note	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
		Funds	Funds	Funds	2021	Funds	Funds	Funds	2020
		£	£	£	£	£	£	£	£
2 INCOMING RESOURCES									
a Income from donations									
Regular Giving		109,636	140	7,655	117,431	95,755	750	2,101	98,606
Church Collections		1,699	-	-	1,699	832	251	8	1,091
Income Tax Recovered		22,955	-	4,202	27,157	22,013	-	585	22,598
Grants Received		-	-	-	-	300	-	3,515	3,815
Legacies		2,500	-	-	2,500	-	-	-	-
Sundry Donations		976	470	15,154	16,600	779	376	4,759	5,914
		<u>137,766</u>	<u>610</u>	<u>27,011</u>	<u>165,387</u>	<u>119,679</u>	<u>1,377</u>	<u>10,968</u>	<u>132,024</u>
b Income from other trading activities									
Church hall lettings etc		7,514	-	-	7,514	3,943	-	-	3,943
Fund raising events		-	-	-	-	25	476	-	501
Other fundraising		133	155	665	953	470	365	2,491	3,328
		<u>7,647</u>	<u>155</u>	<u>665</u>	<u>8,467</u>	<u>4,438</u>	<u>841</u>	<u>2,491</u>	<u>7,770</u>
c Investment Income									
Dividends and interest		5	7	-	12	40	10	-	50
		<u>5</u>	<u>7</u>	<u>-</u>	<u>12</u>	<u>40</u>	<u>10</u>	<u>-</u>	<u>50</u>
d Charitable Activities									
Sundry Income		-	-	-	-	-	-	-	-
Fees - Weddings & Funerals		1,045	-	-	1,045	1,719	-	-	1,719
Youth Activity Fees		-	-	-	-	-	-	-	-
Other Activities Income		87	-	30	117.00	356	-	589	945
		<u>1,132</u>	<u>-</u>	<u>30</u>	<u>1,162</u>	<u>2,075</u>	<u>-</u>	<u>589</u>	<u>2,664</u>
e Other Incoming Resources									
Insurance Claims		-	-	-	-	-	-	-	-
Other income		2,724	-	-	2,724	-	-	-	-
		<u>2,724</u>	<u>-</u>	<u>-</u>	<u>2,724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOMING RESOURCES		<u>149,274</u>	<u>772</u>	<u>27,706</u>	<u>177,752</u>	<u>126,232</u>	<u>2,228</u>	<u>14,048</u>	<u>142,508</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £
3 RESOURCES EXPENDED									
a Raising funds									
Costs of stewardship campaign		-	-	-	-	-	-	-	-
Costs of fetes and other events		-	-	-	-	-	-	-	-
b Expenditure on Charitable Activities									
Missionary and Charitable Giving									
Church overseas:									
- missionary societies		8,000	-	-	8,000	13,100	-	-	13,100
- relief and development agencies		4,400	-	-	4,400	-	-	-	-
Home missions		1,580	100	-	1,680	955	600	-	1,555
UK Organisations		-	-	-	-	100	-	450	550
		13,980	100	-	14,080	14,155	800	450	15,205
Contribution to Diocese		67,378	-	-	67,378	66,141	-	-	66,141
Clergy Costs									
Clergy expenses		3,558	-	-	3,558	1,470	-	-	1,470
Clergy Housing Costs		5,617	-	-	5,617	2,123	-	-	2,123
Church Administrator		8,220	-	-	8,220	7,377	-	-	7,377
		17,395	-	-	17,395	10,970	-	-	10,970
Church Activity Costs									
Good News Club		-	-	-	-	-	-	-	-
Youth & Childrens Work		101	60	117	278	481	-	612	1,093
Worship Expenses		3,216	-	-	3,216	2,233	-	-	2,233
Web Site & Publicity		1,042	-	-	1,042	1,162	-	-	1,162
Outreach & Training Events		62	24	3,059	3,145	988	413	1,168	2,569
Events and activities		140	237	839	1,216	1,239	366	72	1,877
Other Church Activity Costs		-	-	-	-	247	-	-	247
		4,561	321	4,015	8,897	6,350	778	1,852	8,980
Church Building Costs									
Church Insurance		1,852	-	-	1,852	1,927	-	-	1,927
Utilities		4,137	-	-	4,137	3,699	-	-	3,699
Cleaning		2,116	-	-	2,116	2,256	-	-	2,256
Maintenance		819	-	-	819	812	-	-	812
Building Repairs		13,198	-	-	13,198	2,539	-	-	2,539
Furnishing, equipment (not Capitalised)		2,612	-	-	2,612	2,185	-	249	2,434
Depreciation		546	-	-	546	546	-	-	546
		25,280	-	-	25,280	13,964	-	249	14,213
Other Costs									
Subscriptions		75	-	-	75	477	-	-	477
Telephone/Internet		847	-	-	847	841	-	-	841
Photocopier		473	-	-	473	1,293	-	-	1,293
Printing, Post and Stationery		202	-	-	202	89	-	-	89
Sundry expenditure		360	210	258	828	165	426	3,952	4,543
Independent Examiners Fee		352	-	-	352	370	-	-	370
Bookkeeping Costs		-	-	-	-	-	-	-	-
Bank Charges		101	40	96	237	65	55	60	180
		2,410	170	162	2,742	3,300	481	4,012	7,793
		130,984	251	3,853	135,088	114,880	1,859	6,563	123,302
c Other expenditure									
		-	-	-	-	-	-	-	-
TOTAL RESOURCES USED		130,984	251	3,853	135,088	114,880	1,859	6,563	123,302

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2021

4 STAFF COSTS

	2021	2020
	£	£
Wages and Salaries:		
Church Operating Officer	8,220	6,168
	<u>8,220</u>	<u>6,168</u>

5 FIXED ASSETS

	Equipment	Total
	£	£
Cost		
Brought Forward	25,088	25,088
Additions	0	-
Disposals	0	-
Carried Forward	<u>25,088</u>	<u>25,088</u>
Depreciation		
Brought Forward	24,542	24,542
Charge for the year	546	546
Disposals	-	-
Carried Forward	<u>25,088</u>	<u>25,088</u>
Net Book Value 31st December 2021	<u>-</u>	<u>-</u>
Net Book Value 31st December 2020	<u>546</u>	<u>546</u>

6 DEBTORS

	2021	2020
	£	£
Gift Aid Recoverable	7,442	5,717
Other Debtors	2,627	-
	<u>10,070</u>	<u>5,717</u>

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Creditors		
Accruals and deferred income	4,299	2,118
	<u>4,299</u>	<u>2,118</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2021

8 Statement of funds

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2021 £	
Unrestricted Funds - undesignated	98,605	149,274	-	130,984	3,594.98	120,489.96
	<u>98,605</u>	<u>149,274</u>	<u>-</u>	<u>130,984</u>	<u>3,594.98</u>	<u>120,489.96</u>
Unrestricted Funds - designated						
Barnabas	1,143	100	-	-	-	1,242.73
Breakaway	230	156	-	321	77.34	13.47
Christmas Lunch	-	415	130	-	-	545.31
Repair Fund	2,987	7	-	-	726.40	3,720.54
Seniors Fund	-	-	-	-	-	-
Sundry Funds	358	95	-	-	-	452.95
Young Peoples Fund	1,535	-	60	-	-	1,475.19
	<u>6,253</u>	<u>772</u>	<u>-</u>	<u>251</u>	<u>649.06</u>	<u>7,423.25</u>
Restricted Funds						
Audio Visual Appeal		19,826				19,826.00
Hope Fund	1,545	1,922	2,774			693.24
Children and Families Worker Fund	6,079	5,038	213	4,267.12		6,636.11
Good News	386	30	30			386.34
Walderslade Sings	3,345	890	838			3,398.77
Glow	8	-	-			7.72
Bereavement Group	310	-	-			310.27
	<u>11,673</u>	<u>27,706</u>	<u>-</u>	<u>3,853</u>	<u>4,267.12</u>	<u>31,258.45</u>
Total funds	<u>116,530</u>	<u>177,752</u>	<u>-</u>	<u>135,088</u>	<u>23</u>	<u>159,172</u>

NB Net fund transfers reflect minor prior year adjustments,

9 Related Party Transactions

Members of the clergy and PCC members are reimbursed for various expenses incurred to fulfil their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled £3,558 (2020 £2,926).

Independent Examiner's Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2021, which are set out on pages 1 to 10, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D R Ralph

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775
50 Southwood Road
Rusthall
Tunbridge Wells
Kent TN4 8SP

31st May 2022

Accounts

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

**Annual Report
and
Financial Statements
of the
Parochial Church
Council**

UK registered charity No.1130600

For the year ended 31 December 2020

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham

Registered Charity number: 1130600

Annual Report January to December 2020

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To engage with a renewed or charismatic way of life – including Sunday worship.
- To connect with our local community (principally our geographic parish) with the intention of long term mission and discipleship.
- To become a church which resources other churches.

Church life

In 2020 the pattern of Sunday services was disrupted along with everything else in society by the covid-19 pandemic and the consequent national shutdown. March 15th 2020 was the last 10am Sunday service in the building, with only ~50% of normal attendance. The church made use of Streamyard as an online broadcasting platform for live services with participants joining in from their own homes. That is streamed to YouTube and Facebook for the congregation to follow.

Inevitably all the events in the building came to a halt, replaced by a mix of digital, phone and doorstep communication, pastoral care, discipleship and befriending. Thus all home groups meet on line, Walderslade Sings! has pivoted to meet on line, children's groups (PJ gang, pathfinders, and Kidz Klub), Songs of Praise, weekly school assemblies and Sunday evening service have all successfully transferred on line. Cafe and Tots is the only group not to have successfully continued to meet regularly, also some of the occasional big outreach events have been either abandoned or completely re-thought in the digital only age which characterised much of 2020.

When allowed and appropriate, we have offered a Sunday 12noon said service of communion.

In June 2020 Martyn Saunders was appointed as leader of the St John's Chatham mission (BMO) whilst remaining as incumbent. The post of Associate Vicar has been created in agreement with the Diocese of Rochester, and Rev Andrew Vaughan appointed to that role which started in February 2021. Rev Luke Bacon has also been appointed from March 2021 initially on a fixed term agreement for upto three years working across both this parish and St John's Chatham.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of "Public Benefit" for registered charities through the activities listed. The Trustees are aware of the supplementary guidance on charities for the advancement of religion.

Achievements and performance

One off events

The church continues to offer annual services of great interest and benefit to the local community. In November 2020 we hosted a Memorial Service for all those who had lost a loved one in the previous year in partnership with Medway funeral directors. IN 2020 this was livestreamed from the church building. In December, as part of our Christmas celebrations, we offered a crib service online for children and parents, as well as a carol service online which were very well attended by the community at large, partly due to the participation of Walderslade Sings! through using footage of them from previous carol services.

We offer baptism and thanksgiving services to local families and church members. Most of these happen in the Sunday morning service and draw an average of fifty visitors per family. In 2020 most of these have been delayed to 2021 due to the pandemic.

Church Attendance

As at April 2020 there were 164 (April 2019: 164) people on the Church Electoral Roll (approximately 40% of whom are resident in the parish).

The average weekly (Sunday and midweek) attendance counted during October each year was impossible to be accurate in 2020, with a mix of online and in person events.

Occasional offices

In 2020, St Philip and St James Church conducted 0 (2019:15) baptisms due to the pandemic. There was no confirmation service in the year 2020. During the course of the year, we conducted no (2019:1) weddings in church and 22 (2019: 15) funerals of which 3 (2019:3) were in the church building.

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2020, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included:

1. Electrical inspection and consequent works.
2. Minor fabric and other expenditure.

Grants

The church is presently committed to giving away 10% of income to mission work in areas outside of the parish. The bulk of the money currently goes to particular missionaries who have historic links with the church, and thus were sent out by the church in some way.

The Mission allocation for 2020 was agreed and donations to each of CMS (Pat Blanchard), CMS (Eric & Rhena Clouston), SIM (Ruth Guinness), and Helper (Andy Blake). Smaller amounts were sent to each of David and Robin Stearns, Face to Face trust (Kevin Moore), Ubaku Boys home (Rebecca and Evode Usabyamahoro), Paul Jhass.

Financial Review

2020 has inevitably been shaped by the covid-19 pandemic. As the pandemic struck so the Treasurer conducted a granular review of giving to discern what sources might be at risk in the year from unemployment, or furlough. Our income from congregation giving remained largely stable with some people giving more with a 7% reduction in all, other income was affected by reduced church hall letting income but this is not a significant proportion of income anyway.

In terms of costs, stipend payments and associated costs of housing, parish offer, and heating and lighting are relatively inflexible within a year. Costs were constrained due to reduced activity and some furlough payments for the PCC employed part time Church Operations Officer. The PCC is committed to continuing investment in enabling local residents to discover and respond to the love of God.

Reserves Policy

The PCC continued its cash reserves policy whereby the unrestricted funds not committed or invested in tangible fixed assets (roughly “the free reserves”) held aims to be between one and two months of the resources expended. The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. In the event of a significant drop in funding, the PCC would consider how the funding can be replaced or activities changed, and may arrange for an appeal to be made to the congregation. At the end of December 2020, the free reserves amounted to ~£103,000 (2018: £85,638). This sum represents just over seven months of (normal) expenditure in normal times and exceeds the range outlined above, however the PCC is expecting to make capital investments in the building in 2021.

The Trustees consider that they are confident that they are a Going Concern especially with the free reserves level outlined above.

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2017, now 2020, London: Church House Publishing).

Committees

The full PCC met ten times in 2020 (not August or December) and three times in 2021 before signing off this report. Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2020 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2020 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church’s support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council.

Youth committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures

(covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC has also identified the risk of claims arising from historic debt advice and has appropriate insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Ex officio:

Incumbent:	The Rev'd Martyn Saunders
Associate Vicar:	The Rev'd Andrew Vaughan (from 14/2/2021)
Assistant Curate:	The Rev'd Luke Bacon (from 7/3/2021)
Reader:	Rose Robinson

Elected members:

Churchwardens:	Tandy Sinclair Winston Archibald
----------------	-------------------------------------

Members of Rochester Diocesan Synod:

Julie Campbell
Guy Gallico

Representatives to Rochester Deanery Synod:

Heather Drew (from 1/12/2020)
Joe Franqueira (to 30/11/2020)
Diane Hatcher (from 1/12/2020)
Tracy Read
Tanya Terry (to 30/11/2020)

Elected and co-opted members of the PCC:

Melanie Banister (from 10/10/2020)	Jim Knight (until 1/6/2020)
John Crook	Steve Killick
Heather Drew (to 31/11/20)	Cheryl Philips (until 10/10/2020)
Beth Franqueira (until 10/10/2020)	Trevor Poulter (from 10/10/2020)
Steve Fouch (until 10/10/2020)	Luke Saunders
Diane Hatcher (10/10/20 to 31/11/20)	Chris Sims
Rita Holding	Tracy Read (from 10/10/2020)
	Mary Burling (from 10/10/2020)

In attendance (until 10/10/2020) as PCC secretary, Mary Burling.

Contact Details

Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA

Independent examiner:

Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 23 March 2021 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Saunders', with a small 'M' above the first letter. The signature is written in a cursive style and is underlined.

Rev'd Martyn Saunders (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2019 £
INCOMING RESOURCES									
<i>Income from donations</i>	2a	119,679	1,377	10,967	132,023	134,514	3,024	13,502	151,040
<i>Income from other trading activities</i>	2b	4,438	840	2,491	7,770	8,524	625	380	9,528
<i>Investment income</i>	2c	39	10	-	50	72	13	18	103
<i>Charitable activities</i>	2d	2,075	-	589	2,665	5,389	1,351	-	6,740
<i>Other incoming resources</i>	2e	-	-	-	-	-	-	-	-
TOTAL INCOMING RESOURCES		126,232	2,228	14,048	142,508	148,500	5,012	13,900	167,412
RESOURCES USED									
<i>Expenditure on charitable activities</i>	3	114,880	1,859	6,563	123,302	143,752	3,957	12,075	159,784
TOTAL RESOURCES EXPENDED		114,880	1,859	6,563	123,302	143,752	3,957	12,075	159,784
NET INCOMING / (OUTGOING) RESOURCES		11,352	369	7,484	19,205	4,747	1,055	1,826	7,628
GAINS AND LOSSES ON INVESTMENTS									
Realised		-	-	-	-	-	-	-	-
Unrealised		-	-	-	-	-	-	-	-
GROSS TRANSFERS		1,615.41	(2,549)	934	-	434	(634)	200	-
NET MOVEMENT IN FUNDS		12,967	(2,180)	8,418	19,205	4,747	1,055	1,826	7,628
BALANCES BROUGHT FORWARD AT 1 JANUARY		85,638	8,433	3,254	97,325	80,457	5,613	3,627	89,698
BALANCES BF AT 1 JANUARY -represented						80,457	8,012	1,228	89,697
BALANCES CARRIED FORWARD AT 31 DECEMBER		98,605	6,252	11,672	116,530	85,638	8,433	3,254	97,325

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible	5	546	1,092
CURRENT ASSETS			
Debtors	6	5,717	2,731
Repair Fund at Diocese		2,987	5,176
Bank Accounts		109,396	88,576
Cash			80
		118,101	96,564
LIABILITIES:			
Creditors - Amounts Falling Due Within One Year	7	(2,117)	(330)
NET CURRENT ASSETS		115,984	96,234
TOTAL ASSETS less CURRENT LIABILITIES		116,530	97,326
Creditors - Amounts Falling Due After One Year			
TOTAL NET ASSETS		116,530	97,326
FUNDS			
Unrestricted		98,605	85,638
Designated Repair funds	8	2,987	5,176
Designated Barnabas fund	8	1,143	542
Designated Breakaway fund	8	230	835
Designated Young Peoples fund	8	1,535	1,535
Other Designated Funds	8	358	345
Restricted fund - Bereavement Group	9	310	310
Restricted fund - GLOW	9	8	33
Restricted fund - Good News Club	9	386	378
Restricted fund- Hope	9	1,545	-
Restricted fund - Walderslade Sings!	9	3,345	1,652
Restricted fund -Childrens & Family Worker	9	6,079	881
		116,530	97,326

Approved by the PCC on 23rd March 2021

Signature



Rev Martyn Saunders
Chairman

Signature



Rita Holding
PCC Treasurer

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS) 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the 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, where material, is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c. Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixtures and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2020

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2019 £
<i>a. Income from donations</i>								
Regular Giving	95,755	750	2,101	98,606	103,765		11,727	115,492
Church Collections	832	251	8	1,091	3,518	2,408	87	6,012
Income Tax Recovered	22,013		585	22,598	25,427		603	26,029
Grants Received	300		3,515	3,815	-			-
Legacies				-	-			-
Sundry Donations	779	376	4,758	5,914	1,805	616	1,086	3,507
	119,679	1,377	10,967	132,023	134,514	3,024	13,502	151,040
<i>b. Income from other trading activities</i>								
Church hall lettings etc	3,943			3,943	8,423	-	-	8,423
Fund raising events	25	475	-	500	20	625	12	657
Other fundraising	470	365	2,491	3,327	81		368	449
	4,438	840	2,491	7,770	8,524	625	380	9,528
<i>c. Investment Income</i>								
Dividends and interest	39	10	-	50	72	13	18	103
<i>d. Charitable Activities</i>								
Sundry income				-	306	-	-	306
Fees - Weddings & Funerals	1,719			1,719	4,882	-	-	4,882
Youth activity fees				-	10	-	-	10
Other activities income	356	-	589	946	191	1,351	-	1,542
	2,075	-	589	2,665	5,389	1,351	-	6,740
<i>e. Other incoming resources</i>								
Insurance claims	-	-	-	-	-	-	-	-
TOTAL INCOMING RESOURCES	126,232	2,228	14,048	142,508	148,500	5,012	13,900	167,412

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2020

3. RESOURCES EXPENDED

	Note	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL
		Funds	Funds	Funds	2020	Funds	Funds	Funds	2019
		£	£	£	£	£	£	£	£
a. <i>Expenditure on Charitable Activities</i>								1,092.00	
Missionary and charitable giving:									
Church overseas:									
- missionary societies		13,100			13,100	12,832	1,118		13,950
- relief and development agencies					-	-	359		359
Home missions		955	600		1,555	1,750	350	2,050	4,150
UK Organisations		100		450	550	100			100
		14,155	600	450	15,205	14,682	1,827	2,050	18,559
Contributions to Diocese		66,141			66,141	70,862		-	70,862
Clergy Costs									
Clergy expenses		1,470			1,470	6,559		-	6,559
Clergy Housing costs		2,123			2,123	4,063		-	4,063
Church administrator	4	7,377			7,377	8,590		-	8,590
		10,970	-	-	10,970	90,074	-	-	90,074
Church Activity Costs									
Good News Club					-				-
Youth & Childrens Work		481		612	1,093	2,035		5,005	7,040
Worship Expenses		2,233			2,233	3,682			3,682
Web Site & Publicity		1,162			1,162	975		328	1,303
Outreach & Training Events		988	413	1,168	2,569	1,082	313	295	1,689
Events and activities		1,239	366	72	1,676				
Other Church Activity costs		247			247	2,231	1,621	3,776	7,628
		6,350	778	1,852	8,980	10,005	1,933	9,404	21,343
Church Building Costs									
Church Insurance		1,927			1,927	1,984			1,984
Utilities		3,699			3,699	7,785			7,785
Cleaning		2,256			2,256	3,177			3,177
Maintenance		812			812	8,893			8,893
Building Repairs		2,539			2,539				-
Furnishing, equipment (not Capitalised)		2,185		249	2,434	1,217		481	1,697
Depreciation		546			546	546			546
		13,964	-	249	14,213	23,602	-	481	24,083
Other Costs									
Subscriptions		477			477				-
Telephone/internet		841			841	907			907
Photocopier		1,293			1,293	2,877			2,877
Printing, Post and Stationery		89			89	280			280
Sundry expenditure		165	426	3,952	4,543	970	137	78	1,186
Independent Examiner's fee		370			370	294			294
Bookkeeping costs		-			-	-			-
Bank charges		65	55	60	180	60	60	62	182
		3,300	481	4,012	7,793	5,389	197	140	5,726
TOTAL RESOURCES USED		114,880	1,859	6,563	123,302	143,752	3,957	12,075	159,784

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2020

4 Staffing, Trustees and Related Party costs

During the year the PCC employed one (2019: two) staff member: a Church Operations Officer, (and a Childrens & Families Worker until 31 March 2019). This does not include the vicar who is employed by the Diocese of Rocheter, his associated costs are met by the PCC (working expenses £1470 in 2020), and stipend and housing costs more than provided for in the parish share contribution. Clergy newly in post in 2021 had not yet submitted working expense claims as at the date of this report.

One PCC member received reimbursement of expenses in relation to taking funeral s (Rose Robinson £103 (£110)). No trustees claimed expenses or remuneration in relation to their role as trustees. An immaterial portion of the expenses paid to the clergy may be related to services to the PCC.

Retirement pension benefits for non clergy: Regulations relating to auto-enrolment have been fulfilled for all eligible staff (nil in 2020, one in 2019).In addition various members of the Parochial Church Council made voluntary donations to the Church in the year. All donations were made on an arms length basis and no donor received any direct benefit as a result.

5 FIXED ASSETS

	Equipment	Total
	£	£
<i>Cost</i>		
Brought Forward	25,088	25,088
Additions	-	-
Disposals	-	-
Carried Forward	<u>25,088</u>	<u>25,088</u>
<i>Depreciation</i>		
Brought Forward	23,996	23,996
Charge for the year	546	546
Disposals	-	-
Carried Forward	<u>24,542</u>	<u>24,542</u>
Net Book Value 31st December 2020	<u>546</u>	<u>546</u>
Net Book Value 1st January 2020	<u>1,092</u>	<u>1,092</u>

Addition in 2018 is of a PC for church use, depreciation over 3 years on a straight line basis

6 DEBTORS

	2020	2019
	£	£
Gift Aid recoverable	5,717	2,731
Other debtors	-	-
	<u>5,717</u>	<u>2,731</u>

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Creditors	2,117	330
Accruals and deferred income	-	-
	<u>2,117</u>	<u>330</u>

The PCC has a 5 year contract on its photocopier, taken out in June 2017, with an ongoing liability of £99/quarter until the end of the contract.

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2020

8 MOVEMENT IN DESIGNATED FUNDS

	Repair Fund	Barnabas Fund	Breakaway Fund	Young Peoples Fund	Sundry Funds
	£	£	£	£	£
Incoming Resources					
Income from activities		475	376	750	251
Transfers from General Funds	1,816	126	219		20
Transfers from Other Funds					400
Interest received	10				
	<u>1,826</u>	<u>601</u>	<u>595</u>	<u>750</u>	<u>671</u>
Resources Used					
Expenditure for designated purpose			600		659
Activity costs			366		
Administration costs			235		
Transfers to General Funds	4,015.41		-		
Transfers to Other Funds				750	
	<u>4,015</u>	<u>-</u>	<u>1,201</u>	<u>750</u>	<u>659</u>
Net Incoming/(Outgoing) Resources	-2,189	601	(606)	-	13
Balance brought forward at 1st January	5,176	542	835	1,535	345
Balance Carried forward	2,987.47	1,143	230	1,535	358

Repair Fund - The PCC sets aside funds to provide for the future repair of the church/hall . All the funds utilised in the year were in respect of repairs to the Church building . Funds are held by the Diocese of Rochester on behalf of the PCC .

Breakaway Fund - A separately administered fund which raises funds to supplement the Church's giving to external organisations .

Barnabas fund - holds donations and profits from general fund raising for the support of the mission activities of current and former Church members.

Young peoples Fund - derived from specific donations and allocated by the PCC to provide additional resources for the work of the Church with young people.

Sundry Funds reflects other funds received for a specific purpose and their application.

9 MOVEMENT IN RESTRICTED FUNDS

	Bereave-ment Group	GLOW	Children & Families Worker	Good News	Hope fund	Walders- lade Sings!
	£	£	£	£	£	£
Incoming Resources						
Income from donations			5,010	8	1,243	1,191
Grants					3,516	
Income from activities			34		35	3,011
Transfers from other funds			825			109
	<u>-</u>	<u>-</u>	<u>5,869</u>	<u>8</u>	<u>4,793</u>	<u>4,311</u>
Resources Used						
Activity costs		25	360		3,248	2,618
Ministry costs to Families & Children			312			
	<u>-</u>	<u>25</u>	<u>672</u>	<u>-</u>	<u>3,248</u>	<u>2,618</u>
Net Incoming/(Outgoing) Resources	-	(25)	5,197	8	1,545	1,693
Balance brought forward at 1st January	310	33	881	378	-	1,652
Balance Carried forward	310	8	6,079	386	1,545	3,345

The Bereavement Group funds the provision of a bereavement support group at the Net community centre.

GLOW is a Ladies group - funding an annual away day (teaching and activities) for ladies & girls.

The Children & Families Worker fund comprises specific donations for the funding of a targeted ministry in that area.

Good News is a funding group providing an annual holiday for pensioners from the Church and their associates.

Hope fund is new in 2020 and is for the provision of food and other support to needy families in the area.

Walderslade Sings! is a self funding Community Choir set up by Church members to build links with the community.

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2020

10 ANALYSIS OF TOTAL NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	546	-	546
Current Assets		310	310
GLOW		8	8
Children & Family worker fund		6,079	6,079
Good News		386	386
Hope fund		1,545	1,545
Walderslade Sings!		3,345	3,345
Designated Diocesan Repair funds	2,987		2,987
Designated Barnabas fund	1,143		1,143
Designated Breakaway fund	230		230
Designated Young Peoples fund	1,535		1,535
Sundry Designated Fund	358		358
Unrestricted funds	98,059		98,059
Current Liabilities - falling due in one year			
Children & Families			-
Walderslade Sings!		-	-
Designated Breakaway fund		-	-
Unrestricted Non designated funds			-
			-
Fund balance	104,858	11,673	116,530

11 Additional Information

The services of the Vicar, Martyn Saunders, are fully funded by the Diocese of Rochester, the Church's supervising body to which the Parochial Church Council makes a contribution as a Parish Contribution.

Independent Examiner's Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2020, which are set out on pages 1 to 13, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D R Ralph

David R Ralph IEng JP FCIPD MIET FCIE

1st May 2021

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