

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 60<sup>th</sup> 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 18 <sup>th</sup> 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 20<sup>th</sup> 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
		£	£
<b>FIXED ASSETS</b>			
Tangible		14,041.00	0.00
<b>CURRENT ASSETS</b>			
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
		156,796.94	163,471.00
<b>LIABILITIES</b>			
Creditors - Amounts Falling Due Within One Year		2,626.09	4,299.00
	<b>NET CURRENT ASSETS</b>	154,170.85	159,172.00
	<b>TOTAL ASSETS less CURRENT LIABILITIES</b>	168,211.85	159,172.00
Creditors - Amounts Falling due After One Year		0.00	0.00
<b>TOTAL NET ASSETS</b>		168,211.85	159,172.00
<b>FUNDS</b>			
Unrestricted		130,974.07	120,490.00
Designated		16,230.34	7,423.00
Restricted		21,007.44	31,258.00
		168,211.85	159,172.00
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 31<sup>st</sup> 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
		£	£	£	£	£	£	£	£
<b>2 INCOMING RESOURCES</b>									
<b>a Income from donations</b>									
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>b Income from other trading activities</b>									
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
<b>c Investment Income</b>									
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
<b>d Charitable Activities</b>									
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
<b>e Other Incoming Resources</b>									
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
<b>TOTAL INCOMING RESOURCES</b>									
		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
		£	£	£	£	£	£	£	£
<b>3 RESOURCES EXPENDED</b>									
a Raising funds									
Costs of stewardship campaign		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
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				
<b>TOTAL RESOURCES USED</b>		<b>104,449.19</b>	<b>15,148.76</b>	<b>27,559.19</b>	<b>147,157.14</b>	<b>130,984.00</b>	<b>251.00</b>	<b>3,853.00</b>	<b>135,088.00</b>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM							
NOTES TO THE FINANCIAL STATEMENTS (Continued)							
For the year ended 31 December 2022							
4	<b>STAFF COSTS</b>					<b>2022</b>	<b>2021</b>
						<b>£</b>	<b>£</b>
	Wages and Salaries:						
		Church Operating Officer				10,336.16	8,220.00
						<u>10,336.16</u>	<u>8,220.00</u>
5	<b>FIXED ASSETS</b>					<b>Equipment</b>	<b>Total</b>
						<b>£</b>	<b>£</b>
	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	<b>DEBTORS</b>					<b>2022</b>	<b>2021</b>
						<b>£</b>	<b>£</b>
	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	<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					<b>2022</b>	<b>2021</b>
						<b>£</b>	<b>£</b>
	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								
<b>8 Statement of funds</b>					At		Transfers	At
					1st Jan 2022	Income	other gains	31st Dec 2022
						Expenditure	and losses	
					£	£	£	£
Unrestricted Funds - undesignated					£120,489.96	£131,551.30	-£104,449.19	£130,974.07
					£120,489.96	£131,551.30	-£104,449.19	£130,974.07
Unrestricted Funds - designated								
Agent					£0.00	£746.00	-£348.00	£398.00
Warm					£0.00	£600.00	£0.00	£600.00
Barnabus					£1,242.73	£702.00	-£13,800.00	£3,071.73
Breakaway					-£13.47	£2,188.31	-£1,584.15	£465.69
Christmas Lunch					£545.31	£225.00	-£506.21	£264.10
Shoe Box					£0.00	£20.00	£0.00	£20.00
Repair Fund					£3,720.54	£30.93	£1,089.60	£6,657.07
Seniors Fund					£0.00	£0.00	£0.00	£0.00
Sundry Fund					£452.95	£1,547.05	£0.00	£2,000.00
Young Peoples Fund					£1,475.19	£1,278.56	£0.00	£2,753.75
					£7,423.25	£7,337.85	-£15,148.76	£16,230.34
Restricted Funds								
Audio Visual Appeal					£19,826.00	£1,447.50	-£18,859.20	£2,414.30
Hope					£693.24	£5,280.45	-£3,284.95	£2,688.74
Children and Families Worker					£6,636.11	£5,145.45	-£771.59	£11,009.97
Good News					£386.34	£0.00	£0.00	£386.34
Walderslade Sings					£3,398.77	£5,434.78	-£4,643.45	£4,190.10
Glow					£7.72	£0.00	£0.00	£7.72
Bereavement Group					£310.27	£0.00	£0.00	£310.27
					£31,258.45	£17,308.18	-£27,559.19	£21,007.44
<b>Total Funds</b>					£159,171.66	£156,197.33	-£147,157.14	£168,211.85
<b>9 Related Party Transactions</b>								
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

27<sup>th</sup> June 2023

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