

**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 19<sup>th</sup> March 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Andrew Vaughan', written over a faint, light-colored rectangular stamp or watermark.

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 Funds	Designated Funds	Restricted Funds	TOTAL 2023	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL
						£	£	£	£	£	£	£	£
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						<b>2023</b>		<b>2022</b>
						<b>£</b>		<b>£</b>
<b>FIXED ASSETS</b>								
	Tangible					11,232.80		14,041.00
<b>CURRENT ASSETS</b>								
	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
						147,842.18		156,796.94
<b>LIABILITIES</b>								
	Creditors - Amounts Falling Due Within One Year					1,593.25		2,626.09
	<b>NET CURRENT ASSETS</b>					146,248.93		154,170.85
	<b>TOTAL ASSETS less CURRENT LIABILITIES</b>					157,481.73		168,211.85
	Creditors - Amounts Falling due After One Year					0.00		0.00
<b>TOTAL NET ASSETS</b>						157,481.73		168,211.85
<b>FUNDS</b>								
	Unrestricted					117,338.46		130,974.07
	Designated					21,185.54		16,230.34
	Restricted					18,957.73		21,007.44
						157,481.73		168,211.85
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 31<sup>st</sup> 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
		£	£	£	£	£	£	£	£
<b>2 INCOMING RESOURCES</b>									
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
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
<b>TOTAL INCOMING RESOURCES</b>									
		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									

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM							
NOTES TO THE FINANCIAL STATEMENTS (Continued)							
For the year ended 31 December 2023							
<b>4 STAFF COSTS</b>						<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
Wages and Salaries:							
Church Operating Officer						11,677.20	10,336.16
						<u>11,677.20</u>	<u>10,336.16</u>
<b>5 FIXED ASSETS</b>						<b>Equipment</b>	<b>Total</b>
						<b>£</b>	<b>£</b>
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>
<b>6 DEBTORS</b>						<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
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>
<b>7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>						<b>2023</b>	<b>2022</b>
						<b>£</b>	<b>£</b>
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								
<b>8 Statement of funds</b>						At	Transfers	At
						1st Jan 2023	other gains	31st Dec 2023
							and losses	
						£	£	£
Unrestricted Funds - undesignated						£130,974.07	£136,932.00	£117,338.46
						£130,974.07	£136,932.00	£117,338.46
Unrestricted Funds - designated								
Agent						£398.00	£2,074.60	£244.00
Warm						£600.00	£0.00	£1,160.64
Barnabus						£3,071.73	£2,949.06	£3,512.19
Breakaway						£465.69	£3,342.62	£871.12
Christmas Lunch						£264.10	£140.00	£153.99
Shoe Box						£20.00	£20.00	£20.00
Repair Fund						£6,657.07	£242.78	£9,899.85
Sundry Fund						£2,000.00	£520.00	£1,520.00
Young Peoples Fund						£2,753.75	£50.00	£3,803.75
						£16,230.34	£9,339.06	£21,185.54
Restricted Funds								
Audio Visual Appeal						£2,414.30	£0.00	£572.30
Hope						£2,688.74	£4,093.60	£2,085.95
Children and Families Worker						£11,009.97	£2,547.85	£12,646.89
Good News						£386.34	£0.00	£0.00
Walderslade Sings						£4,190.10	£3,307.58	£3,644.87
Glow						£7.72	£0.00	£7.72
Bereavement Group						£310.27	£0.00	£0.00
						£21,007.44	£9,949.03	£18,957.73
<b>Total Funds</b>						<b>£168,211.85</b>	<b>£156,220.09</b>	<b>£157,481.73</b>
<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: £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 21<sup>st</sup> March 2024

David R Ralph IEng JP FCIPD MIET FCIE

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Rusthall, Tunbridge Wells

Kent TN4 8SP



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