

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. PETER'S CHURCH BOUGHTON MONCHELSEA

England & Wales · Charity number 1136147

Details

Other names BOUGHTON MONCHELSEA P.C.C.

Status Registered

Legal form Previously excepted

Registered 2010-06-02

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

Contact

Address C/O 15 Bushy Grove
Kingswood
Maidstone
Kent
ME17 3QL

Phone 01622 743321

Email stpeters.church@icloud.com

Website www.stpeters-church.org.uk

Activities

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

Activities: Regular public worship open to all. Pastoral work, including visiting the sick and the bereaved. Teaching of Christianity through sermons and small groups. Taking of religious assemblies in schools. The provision of a youth group. Supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Individuals, 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.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£125,781	£116,880	-	-
2023-12-31	£107,369	£117,688	-	-
2022-12-31	£101,605	£94,008	-	-
2021-12-31	£96,298	£116,208	-	-
2020-12-31	£110,197	£111,234	-	-

Trustees

Name	Role	Appointed
Alison Moore		2020-10-05
CHRISTOPHER ALAN MCINTYRE		2011-09-02
Carol Parry		2022-04-25
Glynis Kathleen Carpenter		2023-04-24
Linda Darling		2021-04-26
Lizzy Cross		2021-04-26
Margaret Purkiss		2018-04-23

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
ST PETERS CHURCH PCC**

Taylor-Roalfe
The Old Cottage
The Green
Boughton Monchelsea
Kent
ME17 4LT

ST PETERS CHURCH PCC

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2024**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2024

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2024. The PCC have adopted the provisions of the Statement of recommended Practice (FRSSE) "Accounting and Reporting by Charities" issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2014 Act).

OBJECTIVES AND ACTIVITIES

Aims and Purposes

The PCC has the responsibility of co-operating with the incumbent (when in post) in promoting the whole mission of the church according to the doctrines and practices of the Church of England. It has responsibility for St Peter's Church, Boughton Monchelsea and also for congregations meeting with alternative styles of worship at the village hall (Junction and Messy Church).

OBJECTIVES AND ACTIVITIES IN 2024

In planning its activities, the PCC takes into account the Commission's guidance on public benefit - in particular on the advancement of religion. Thus, it seeks:

- a) to offer all people: teaching about Christianity and its life applications, open worship services and related activities, and ceremonies to mark life events.
- b) to organise social activities to assist people living in the parish and nearby.
- c) to assist churches and other Christian agencies throughout the diocese as they seek to further similar aims outside the parish.
- d) to provide safe and open access to the church building and churchyard as places of interest, beauty and contemplation.

Significant activities during 2024

- i) Holding regular services of public worship and teaching, in various styles, in the church and the village hall.
- ii) Offering Christian baptism, marriage, funeral and burial ceremonies for all parish residents, with standard fees.
- iii) Encouraging home groups in their further studies into the role of Christianity in our lives.
- iv) Holding monthly Friendship Circle and weekly Baby and Toddler group sessions - both open to all and free or at low cost.
- v) Making grants to individuals, charities and projects in pursuit of its aims.
- vi) Maintaining the Grade 2* listed church building and its churchyard, and access to it, based on professional advice received.

These activities were largely organised and delivered by volunteers. They include those leading and assisting at worship services, home groups, Friendship Circle and Baby and Toddlers group; pastoral works; maintaining the church and churchyard; and administration and finance.

Apart from capital works, these activities were also mainly financed by personal donations.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The PCC maintained all its activities, despite no vicar being in post for the entire year. It was again enormously assisted by two churchwardens, by an Assistant Minister, two Lay Readers and a retired URC minister; and by experienced and hard-working administrator and PCC Secretary.

The numbers attending our various worship services and other regular activities increased during 2024, with some families moving away but other joining.

30 services of baptism, wedding, funeral and burial were held during 2024.

Our monthly Friendship Circle (at the village hall) and weekly Baby and Toddler sessions (at the church) were well attended and received. Attendees included many not regularly attending worship services

After discussion at meetings, the PCC made grants totalling £10,300. This included to a local Christian schools charity, Christians Against Poverty, Open Doors, Operation Christmas Child, Maidstone Homeless Shelter, Royal British Legion and a gift to the departing Assistant Minister and her family. £5,000 of this was raised through specific collections.

It invited visitors to the church on most Sunday afternoons between May and Harvest. A Son at Lumiere display, opened for the Millennium, continued to be a source of interest and inspiration to many visitors.

It completed work on the roof and rainwater goods of the church identified in the 2021 Quinquennial report.

It met regularly to discuss and decide issues of importance. Two members sat on the Deanery Synod but, as at December 2024, it had no representation on the Diocesan Synod.

FINANCIAL REVIEW

Financial position

The PCC fulfilled its obligations to produce and file statutory accounts.

The PCC was able to pay its £63,284 Parish Share in full.

The PCC is grateful for grants received in 2024, notably:

- i) towards fabric work, £9614 from Friends of St Peter's Church (a partner charity not under the control of the PCC)
- ii) Towards the cost of mowing the churchyard, £2,500 from Boughton Monchelsea Parish Council (paid directly to the contractor, only the PCC's payment is included in the accounts)

Reserves policy in 2024

The policy of the PCC was to maintain, throughout the year

- i) a current reserve equivalent to three months of salary plus two months of other current expenditure excluding the Parish Share
- ii) Funds estimated to be sufficient to complete capital works already commissioned or targeted for completion within the following twelve months.

FUTURE PLANS

At the end of 2024 there was no incumbent and the PCC was advertising for a person to take up a 0.5 vicar role in the parish. Nevertheless it planned to continue all the activities listed above.

All of the major works listed for action in the 2021 Quinquennial Inspection Report were completed. The need to replace the church roof and its heating system over the next few years remains a challenge.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document. It is registered with the Charities Commission for England and Wales.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

Organisational Structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar (if in post), and any Assistant Ministers are automatically members. The Churchwardens and all other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and provided with a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

In 2024 the PCC met on 6 occasions during the year, and the average attendance was 11

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

Principal address

C/O 19 Bushy Grove
Kingswood
Maidstone
Kent
ME17 3QL

Trustees

B Knowler
A Cornelius (resigned 1.4.2024)
M Purkiss
F Files
A Moore
C McIntyre
L Darling
E Cross
C Parry (Chair)
G Carpenter
P J Holland
S Nunn (appointed 1.4.2024)
B Carrier (appointed 1.4.2024)

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Alex Staples ACA
The Oast
Heath Road
Boughton Monchelsea
Kent
ME17 4JD

Approved by order of the board of trustees on and signed on its behalf by:

.....
C Parry (Chair) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETERS CHURCH PCC**

Independent examiner's report to the trustees of St Peters Church PCC

I report to the charity trustees on my examination of the accounts of St Peters Church PCC (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Alex Staples ACA

The Oast
Heath Road
Boughton Monchelsea
Kent
ME17JD

Date:

ST PETERS CHURCH PCC

STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	112,716	-	112,716	93,829
Charitable activities					
Charitable activities	5	8,676	-	8,676	6,875
Other trading activities	3	3,939	-	3,939	6,426
Investment income	4	450	-	450	239
Total		<u>125,781</u>	<u>-</u>	<u>125,781</u>	<u>107,369</u>
EXPENDITURE ON					
Raising funds	6	28,229	-	28,229	18,239
Charitable activities					
Charitable activities	7	88,877	-	88,877	98,040
Other		(226)	-	(226)	1,409
Total		<u>116,880</u>	<u>-</u>	<u>116,880</u>	<u>117,688</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	8,901	-	8,901	(10,319)
		<u>7,792</u>	<u>(7,792)</u>	<u>-</u>	<u>-</u>
Net movement in funds		16,693	(7,792)	8,901	(10,319)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,523	15,380	31,903	42,222
TOTAL FUNDS CARRIED FORWARD		<u><u>33,216</u></u>	<u><u>7,588</u></u>	<u><u>40,804</u></u>	<u><u>31,903</u></u>

The notes form part of these financial statements

ST PETERS CHURCH PCC

**BALANCE SHEET
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	13	-	-	-	5,635
CURRENT ASSETS					
Debtors	14	510	-	510	672
Cash at bank and in hand		33,456	7,588	41,044	26,345
		<u>33,966</u>	<u>7,588</u>	<u>41,554</u>	<u>27,017</u>
CREDITORS					
Amounts falling due within one year	15	(750)	-	(750)	(749)
NET CURRENT ASSETS					
		<u>33,216</u>	<u>7,588</u>	<u>40,804</u>	<u>26,268</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		33,216	7,588	40,804	31,903
NET ASSETS					
		<u>33,216</u>	<u>7,588</u>	<u>40,804</u>	<u>31,903</u>
FUNDS					
Unrestricted funds	16			33,216	16,523
Restricted funds				7,588	15,380
TOTAL FUNDS					
				<u>40,804</u>	<u>31,903</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
C Parry (Chair) - Trustee

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Gifts & donations	15,164	24,461
Planned giving	67,899	45,065
Gift aid	18,132	10,011
Collections	3,551	992
Grants	7,970	13,300
	112,716	93,829

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
Other grants	7,970	13,300
	7,970	13,300

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising	1,718	1,466
Other trading activities	2,221	4,960
	3,939	6,426

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	450	239
	450	239

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.24	31.12.23
	£	£
Fees	8,676	6,875
	8,676	6,875

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

6. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Activities & service costs	2,491	1,965
Fundraising hall hire	2,592	2,509
	5,083	4,474

Other trading activities

	31.12.24	31.12.23
	£	£
Loss on sale of assets	5,636	-

Investment management costs

	31.12.24	31.12.23
	£	£
Property repairs	17,510	13,765
Aggregate amounts	28,229	18,239

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	75,423	50	13,404	88,877

8. GRANTS PAYABLE

	31.12.24	31.12.23
	£	£
Charitable activities	50	1,448

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024**

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	(226)	-	-	(226)
Charitable activities	12,216	783	405	13,404
	11,990	783	405	13,178

10. TRUSTEES' REMUNERATION AND BENEFITS

Elizabeth Cross is not remunerated for acting as a Trustee, but is employed as Church administrator which is a remunerated position, and was elected to a full three year PCC term of office on 25th April 2022,

Trustees' expenses

Trustees were only reimbursed for out of pocket expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93,829	-	93,829
Charitable activities			
Charitable activities	6,875	-	6,875
Other trading activities	6,426	-	6,426
Investment income	239	-	239
Total	107,369	-	107,369
EXPENDITURE ON			
Raising funds	18,239	-	18,239
Charitable activities			
Charitable activities	98,040	-	98,040
Other	1,409	-	1,409
Total	117,688	-	117,688
NET INCOME/(EXPENDITURE)	(10,319)	-	(10,319)
RECONCILIATION OF FUNDS			
Total funds brought forward	26,842	15,380	42,222

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>16,523</u>	<u>15,380</u>	<u>31,903</u>

12. PROFESSIONAL FEES

Taylor-Roalfe have provided their accountancy and book keeping services free of charge for the year.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2024	74,910	5,514	80,424
Disposals	(891)	(74,910)	(75,801)
At 31 December 2024	<u>74,019</u>	<u>(69,396)</u>	<u>4,623</u>
DEPRECIATION			
At 1 January 2024	70,166	4,623	74,789
Eliminated on disposal	-	(70,166)	(70,166)
At 31 December 2024	<u>70,166</u>	<u>(65,543)</u>	<u>4,623</u>
NET BOOK VALUE			
At 31 December 2024	<u>3,853</u>	<u>(3,853)</u>	<u>-</u>
At 31 December 2023	<u>4,744</u>	<u>891</u>	<u>5,635</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Other debtors	<u>510</u>	<u>672</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Payments on account	750	750
Trade creditors	-	(1)
	<u>750</u>	<u>749</u>

16. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	16,523	8,901	7,792	33,216
Restricted funds				
Fabric Fund	15,380	-	(7,792)	7,588
TOTAL FUNDS	<u>31,903</u>	<u>8,901</u>	<u>-</u>	<u>40,804</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	125,781	(116,880)	8,901
TOTAL FUNDS	<u>125,781</u>	<u>(116,880)</u>	<u>8,901</u>

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	26,842	(10,319)	16,523
Restricted funds			
Fabric Fund	15,380	-	15,380
TOTAL FUNDS	<u>42,222</u>	<u>(10,319)</u>	<u>31,903</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,369	(117,688)	(10,319)
TOTAL FUNDS	<u>107,369</u>	<u>(117,688)</u>	<u>(10,319)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	26,842	(1,418)	7,792	33,216
Restricted funds				
Fabric Fund	15,380	-	(7,792)	7,588
TOTAL FUNDS	<u>42,222</u>	<u>(1,418)</u>	<u>-</u>	<u>40,804</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,150	(234,568)	(1,418)
TOTAL FUNDS	<u>233,150</u>	<u>(234,568)</u>	<u>(1,418)</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2024**

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts & donations	15,164	24,461
Planned giving	67,899	45,065
Gift aid	18,132	10,011
Collections	3,551	992
Grants	7,970	13,300
	<hr/>	<hr/>
	112,716	93,829
Other trading activities		
Fundraising	1,718	1,466
Other trading activities	2,221	4,960
	<hr/>	<hr/>
	3,939	6,426
Investment income		
Deposit account interest	450	239
Charitable activities		
Fees	8,676	6,875
	<hr/>	<hr/>
Total incoming resources	125,781	107,369
EXPENDITURE		
Raising donations and legacies		
Activities & service costs	2,491	1,965
Fundraising hall hire	2,592	2,509
	<hr/>	<hr/>
	5,083	4,474
Other trading activities		
Loss on sale of tangible fixed assets	5,636	-
Investment management costs		
Property repairs	17,510	13,765
Charitable activities		
Organist fees	160	785
Church services	2,560	1,770
Insurance	4,818	4,587
Light and heat	1,721	5,324
Carried forward	9,259	12,466

This page does not form part of the statutory financial statements

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Charitable activities		
Brought forward	9,259	12,466
Upkeep	2,881	8,314
Sundries	-	759
Parish share	63,283	62,000
Travel expenses	-	1,041
Grants to institutions	50	1,448
	<hr/>	<hr/>
	75,473	86,028
 Support costs		
Management		
Water rates	524	196
Telephone	874	2,164
Postage and stationery	849	767
General administration	9,743	8,272
Fixtures and fittings	-	1,186
Computer equipment	-	223
	<hr/>	<hr/>
	11,990	12,808
 Finance		
Rates and water	577	-
Bank charges	206	208
	<hr/>	<hr/>
	783	208
 Governance costs		
Independent Examiners Fee	405	405
	<hr/>	<hr/>
Total resources expended	116,880	117,688
	<hr/>	<hr/>
Net income/(expenditure)	8,901	(10,319)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
ST PETERS CHURCH PCC**

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

ST PETERS CHURCH PCC

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16 to 17

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REPORT OF THE TRUSTEES
For The Year Ended 31 December 2023

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2023. The PCC have adopted the provisions of the Statement of recommended Practice (FRSSE) "Accounting and Reporting by Charities" issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2014 Act).

OBJECTIVES AND ACTIVITIES

Aims and Purposes

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of the church according to the doctrines and practices of the Church of England. It has responsibility for St Peter's Church, Boughton Monchelsea and also for congregations meeting with alternative styles of worship at the village hall (Junction and Messy Church).

OBJECTIVES AND ACTIVITIES IN 2023

In planning its activities, the PCC takes into account the Commission's guidance on public benefit - in particular on the advancement of religion. Thus, it seeks:

- a) to offer all people: teaching about Christianity and its life applications, open worship services and related activities, and ceremonies to mark life events.
- b) to organise social activities to assist people living in the parish and nearby.
- c) to assist churches and other Christian agencies throughout the diocese as they seek to further similar aims outside the parish.
- d) to provide safe and open access to the church building and churchyard as places of interest, beauty and contemplation.

Significant activities during 2023

- i) Holding regular services of public worship and teaching, in various styles, in the church and the village hall.
- ii) Offering Christian baptism, marriage, funeral and burial ceremonies for all parish residents, with standard fees.
- iii) Encouraging home groups in their further studies into the role of Christianity in our lives.
- iv) Holding monthly Friendship Circle and weekly Baby and Toddler group sessions - both open to all and free or at low cost.
- v) Making grants to individuals, charities and projects in pursuit of its aims.
- vi) Maintaining the Grade 2* listed church building and its churchyard, and access to it, based on professional advice received.

These activities were largely organised and delivered by volunteers. They include those leading and assisting at worship services, home groups, Friendship Circle and Baby and Toddlers group; pastoral works; maintaining the church and churchyard; and administration and finance.

Apart from capital works, these activities were also mainly financed by personal donations.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The PCC maintained all its activities, including after the vicar left in September 2023. Especially in this period, it was enormously assisted by two churchwardens appointed during the year; by an Assistant Minister, two Lay Readers and a retired URC minister; and by experienced and hard-working administrator and PCC Secretary.

The numbers attending our various worship services and other regular activities remained broadly stable during 2023, with some families moving away but other joining.

37 services of baptism, wedding, funeral and burial were held during 2023.

Our monthly Friendship Circle (at the village hall) and weekly Baby and Toddler sessions (at the church) were well attended and received. Attendees included many not regularly attending worship services

After discussion at meetings, the PCC made grants totalling £5,764.17. This included to a local Christian schools charity, a rehabilitation centre in Bangladesh, Operation Christmas Child, Maidstone Homeless Shelter, Royal British Legion and a gift to the departing vicar and his family. £4,316.64 of this was raised through specific collections.

It invited visitors to the church on most Sunday afternoons between May and Harvest. A Son at Luimiere display, opened for the Millennium, continued to be a source of interest and inspiration to many visitors.

It completed work on the stonework of the church and the churchyard boundary walls identified in the 2021 Quinquennial report.

It increased the efficiency of the church heating system. Oil usage in the final quarter was 27% lower than in 2022.

It met regularly to discuss and decide issues of importance. Two members sat on the Deanery Synod but, as at December 2023, it had no representation on the Diocesan Synod.

FINANCIAL REVIEW

Financial position

The PCC fulfilled its obligations to produce and file statutory accounts.

The PCC was able to pay £62,000 in 2023 Parish Share, £19,000 below its allocation of £80,600.

The PCC is grateful for grants received in 2023, notably:

- i) towards fabric work, £10,800 from Friends of St Peter's Church (a partner charity not under the control of the PCC) and £2,500 from Benefact Trust.
- ii) Towards the cost of mowing the churchyard, £2,500 from Boughton Monchelsea Parish Council (paid directly to the contractor) only the PCC's payment is included in the accounts.

Reserves policy in 2023

The policy of the PCC was to maintain, throughout the year

- i) a current reserve equivalent to three months of salary plus two months of other current expenditure excluding the Parish Share
- ii) Funds estimated to be sufficient to complete capital works already commissioned or targeted for completion within the following twelve months.

The PCC current reserve stood at £7,700 at 31 December 2023 (an increase of £700 over the year); and the amount set aside for capital works at £15,812 (a reduction of £7,700).

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2023

FUTURE PLANS

At the end of 2023 the PCC was in discussion with others in the diocese and deanery over the future ministerial arrangements for the parish.

It planned to continue all the activities listed above.

It planned to address the remaining repairs to the fabric of the church listed in the church's 2021 Quinquennial Inspection Report; and the need to replace the church roof and its heating system over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document. It is registered with the Charities Commission for England and Wales.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

Organisational Structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar (if in post), and any Assistant Ministers are automatically members. The Churchwardens and all other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and provided with a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

In 2023 the PCC met on 10 occasions during the year, and the average attendance was 9.1

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

Principal address

The Church Office
The Vicarage
Church Hill
Boughton Monchelsea
Kent
ME17 4BU

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2023

Trustees

Rev P Goodey (resigned 10.9.2023)
S Goodey (resigned 20.7.2023)
B Knowler
A Cornelius
M Purkiss
F Files
A Moore
C McIntyre
L Darling
E Cross
C Parry
G Carpenter (appointed 24.4.2023)
P J Holland (appointed 17.6.2023)

Independent Examiner

Alex Staples
The Oast
Heath Road
Boughton Monchelsea
ME17 4JD

Approved by order of the board of trustees on and signed on its behalf by:

.....
C Parry - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETERS CHURCH PCC**

Independent examiner's report to the trustees of St Peters Church PCC

I report to the charity trustees on my examination of the accounts of St Peters Church PCC (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Alex Staples
The Oast
Heath Road
Boughton Monchelsea
Kent
ME17 4JD

Date:

ST PETERS CHURCH PCC

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	93,829	-	93,829	85,890
Charitable activities					
Charitable activities	5	6,875	-	6,875	11,184
Other trading activities	3	6,426	-	6,426	4,482
Investment income	4	<u>239</u>	<u>-</u>	<u>239</u>	<u>49</u>
Total		<u>107,369</u>	<u>-</u>	<u>107,369</u>	<u>101,605</u>
 EXPENDITURE ON					
Raising funds	6	18,239	-	18,239	4,343
Charitable activities					
Charitable activities	7	98,040	-	98,040	89,290
Other		<u>1,409</u>	<u>-</u>	<u>1,409</u>	<u>375</u>
Total		<u>117,688</u>	<u>-</u>	<u>117,688</u>	<u>94,008</u>
 NET INCOME/(EXPENDITURE)		 (10,319)	 -	 (10,319)	 7,597
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,842</u>	<u>15,380</u>	<u>42,222</u>	<u>34,625</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>16,523</u>	 <u>15,380</u>	 <u>31,903</u>	 <u>42,222</u>

The notes form part of these financial statements

ST PETERS CHURCH PCC

**BALANCE SHEET
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	13	5,635	-	5,635	7,044
CURRENT ASSETS					
Debtors	14	672	-	672	2,022
Cash at bank and in hand		<u>10,965</u>	<u>15,380</u>	<u>26,345</u>	<u>33,905</u>
		11,637	15,380	27,017	35,927
CREDITORS					
Amounts falling due within one year	15	(749)	-	(749)	(749)
		<u>10,888</u>	<u>15,380</u>	<u>26,268</u>	<u>35,178</u>
NET CURRENT ASSETS					
		<u>10,888</u>	<u>15,380</u>	<u>26,268</u>	<u>35,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		16,523	15,380	31,903	42,222
NET ASSETS					
		<u>16,523</u>	<u>15,380</u>	<u>31,903</u>	<u>42,222</u>
FUNDS					
	16			16,523	26,842
Unrestricted funds				16,523	26,842
Restricted funds				<u>15,380</u>	<u>15,380</u>
TOTAL FUNDS					
				<u>31,903</u>	<u>42,222</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
C Parry - Trustee

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023**

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Gifts & donations	24,461	7,472
Planned giving	45,065	53,382
Gift aid	10,011	13,659
Collections	992	7,760
Grants	<u>13,300</u>	<u>3,617</u>
	<u>93,829</u>	<u>85,890</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Other grants	<u>13,300</u>	<u>3,617</u>

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising	1,466	1,666
Other trading activities	<u>4,960</u>	<u>2,816</u>
	<u>6,426</u>	<u>4,482</u>

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>239</u>	<u>49</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Fees	<u>6,875</u>	<u>11,184</u>
Activity Charitable activities		

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
	<u> </u>	<u> </u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023**

6. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Activities & service costs	1,965	1,477
Fundraising hall hire	<u>2,509</u>	<u>2,866</u>
	<u>4,474</u>	<u>4,343</u>

Investment management costs

	31.12.23	31.12.22
	£	£
Property repairs	<u>13,765</u>	<u>-</u>
Aggregate amounts	<u>18,239</u>	<u>4,343</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>84,776</u>	<u>1,448</u>	<u>11,816</u>	<u>98,040</u>

8. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Charitable activities	<u>1,448</u>	<u>1,158</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023**

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	1,409	-	-	1,409
Charitable activities	<u>11,203</u>	<u>208</u>	<u>405</u>	<u>11,816</u>
	<u>12,612</u>	<u>208</u>	<u>405</u>	<u>13,225</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

Elizabeth Cross is not remunerated for acting as a Trustee, but is employed as Church administrator which is a remunerated position, and was elected to a full three year PCC term of office on 25th April 2022,

Trustees' expenses

Trustees were only reimbursed for out of pocket expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,890	-	85,890
Charitable activities			
Charitable activities	11,184	-	11,184
Other trading activities	4,482	-	4,482
Investment income	<u>49</u>	<u>-</u>	<u>49</u>
Total	<u>101,605</u>	<u>-</u>	<u>101,605</u>
EXPENDITURE ON			
Raising funds	4,343	-	4,343
Charitable activities			
Charitable activities	89,290	-	89,290
Other	<u>375</u>	<u>-</u>	<u>375</u>
Total	<u>94,008</u>	<u>-</u>	<u>94,008</u>
NET INCOME	7,597	-	7,597
RECONCILIATION OF FUNDS			
Total funds brought forward	19,245	15,380	34,625

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>26,842</u>	<u>15,380</u>	<u>42,222</u>

12. PROFESSIONAL FEES

Taylor-Roalfe have provided their accountancy and book keeping services free of charge for the year.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>74,910</u>	<u>5,514</u>	<u>80,424</u>
DEPRECIATION			
At 1 January 2023	68,980	4,400	73,380
Charge for year	<u>1,186</u>	<u>223</u>	<u>1,409</u>
At 31 December 2023	<u>70,166</u>	<u>4,623</u>	<u>74,789</u>
NET BOOK VALUE			
At 31 December 2023	<u>4,744</u>	<u>891</u>	<u>5,635</u>
At 31 December 2022	<u>5,930</u>	<u>1,114</u>	<u>7,044</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

		31.12.23	31.12.22
		£	£
Other debtors		<u>672</u>	<u>2,022</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Payments on account	750	750
Trade creditors	<u>(1)</u>	<u>(1)</u>
	<u>749</u>	<u>749</u>

16. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	26,842	(10,319)	16,523
Restricted funds			
Roof Fund	15,380	-	15,380
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>42,222</u>	<u>(10,319)</u>	<u>31,903</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	107,369	(117,688)	(10,319)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,369</u>	<u>(117,688)</u>	<u>(10,319)</u>

Comparatives for movement in funds

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	19,245	7,597	26,842
Restricted funds			
Roof Fund	15,380	-	15,380
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>34,625</u>	<u>7,597</u>	<u>42,222</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,605	(94,008)	7,597
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>101,605</u>	<u>(94,008)</u>	<u>7,597</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	19,245	(2,722)	16,523
Restricted funds			
Roof Fund	15,380	-	15,380
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>34,625</u>	<u>(2,722)</u>	<u>31,903</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,974	(211,696)	(2,722)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>208,974</u>	<u>(211,696)</u>	<u>(2,722)</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts & donations	24,461	7,472
Planned giving	45,065	53,382
Gift aid	10,011	13,659
Collections	992	7,760
Grants	<u>13,300</u>	<u>3,617</u>
	93,829	85,890
Other trading activities		
Fundraising	1,466	1,666
Other trading activities	<u>4,960</u>	<u>2,816</u>
	6,426	4,482
Investment income		
Deposit account interest	239	49
Charitable activities		
Fees	<u>6,875</u>	<u>11,184</u>
Total incoming resources	107,369	101,605
EXPENDITURE		
Raising donations and legacies		
Activities & service costs	1,965	1,477
Fundraising hall hire	<u>2,509</u>	<u>2,866</u>
	4,474	4,343
Investment management costs		
Property repairs	13,765	-
Charitable activities		
Organist fees	785	300
Church services	1,770	2,455
Insurance	4,587	4,869
Light and heat	5,324	5,941
Upkeep	8,314	3,920
Sundries	955	1,251
Parish share	62,000	55,300
Carried forward	<u>83,735</u>	<u>74,036</u>

This page does not form part of the statutory financial statements

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Charitable activities		
Brought forward	83,735	74,036
Travel expenses	1,041	1,240
Grants to institutions	<u>1,448</u>	<u>1,158</u>
	86,224	76,434
Support costs		
Management		
Telephone	2,164	2,298
Postage and stationery	767	782
General administration	8,272	7,840
Fixtures and fittings	1,186	1,482
Computer equipment	<u>223</u>	<u>278</u>
	12,612	12,680
Finance		
Bank charges	208	176
Governance costs		
Independent Examiners Fee	<u>405</u>	<u>375</u>
Total resources expended	<u>117,688</u>	<u>94,008</u>
Net (expenditure)/income	<u><u>(10,319)</u></u>	<u><u>7,597</u></u>

This page does not form part of the statutory financial statements

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ST PETERS CHURCH PCC**

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

ST PETERS CHURCH PCC

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14
Detailed Statement of Financial Activities	15 to 16

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2022. The PCC have adopted the provisions of the Statement of recommended Practice (FRSSE) "Accounting and Reporting by Charities" issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The PCC has the responsibility of co-operating with the Vicar and assistant Ministers in promoting in the ecclesiastical parish the whole mission of the Church. It also has responsibilities to maintain the Church building and Churchyard.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

When planning our activities the Vicar, Assistant ministers and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. we achieve this through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

Significant activities

When planning our activities the Vicar, Assistant ministers and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

Public benefit

The PCC is continuing to reach out to those within the community and offering help, especially of a pastoral nature.

This is achieved through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

Grantmaking

The PCC continues to make institutional grants at their discretion.

Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of Council.

It has not been possible to quantify the value of volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income from charitable activities continued to be adversely affected by the COVID 19 pandemic.

Fundraising activities

Income from fundraising activities also continued to be adversely affected by the COVID 19 pandemic.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

The PCC offer a range of services during the course of each month, from the traditional Anglican service to the Junction Church meeting every Sunday in the village hall which offers an alternative service. The church is a member of WayPoint Churches Together in Maidstone.

Rotas operate for the provision of Church Flowers, Church Guiding, Church refreshments, Sidespersons, Readers, and the Sound Deck operation..

One member of the PCC sitting on the Deanery Synod stood down on 10th October 2022. That place was taken up by one existing Diocesan Synod member. One of the three members of the PCC sitting on the Diocesan Synod stood down on 10th October 2022. Two members continued to represent the PCC at Diocesan Synod. This provides a link with the wider structure of the church.

FINANCIAL REVIEW

Reserves policy

It is the policy of the PCC to set aside as current reserves two months of annual current expenditure, and to the extent that it is possible, build up capital reserves towards that needed for the recommended works identified in the latest Quinquennial Inspection Report.

FUTURE PLANS

Essential repairs to the fabric of the church will continue, and fundraising will continue to raise funds to repair the church roof. This is a long term project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

Organisational structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar, Assistant Ministers and Church wardens are automatically members. All other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and provided with a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

The PCC met for 6 regular meetings during the year, and the average attendance was 10.5.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

Principal address

The Church Office
The Vicarage
Church Hill
Boughton Monchelsea
Kent
ME17 4BU

Trustees

Rev P Goodey
N Willoughby (resigned 25.4.2022)
S Goodey
K Sanders (resigned 10.10.2022)
G Mackley (resigned 10.10.2022)
B Knowler
A Cornelius
M Purkiss
F Files
A Moore
C McIntyre
L Darling
E Cross

Independent Examiner

Alexander William Staples FCA
The Oast
Heath Road
Boughton Monchelsea
ME17 4JD

Approved by order of the board of trustees on and signed on its behalf by:

.....
Rev P Goodey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETERS CHURCH PCC**

Independent examiner's report to the trustees of St Peters Church PCC

I report to the charity trustees on my examination of the accounts of St Peters Church PCC (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Alex Staples

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

Date:

ST PETERS CHURCH PCC

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	85,890	-	85,890	83,603
Charitable activities					
Charitable activities	5	11,184	-	11,184	8,403
Other trading activities	3	4,482	-	4,482	4,259
Investment income	4	<u>49</u>	<u>-</u>	<u>49</u>	<u>33</u>
Total		<u>101,605</u>	<u>-</u>	<u>101,605</u>	<u>96,298</u>
 EXPENDITURE ON					
Raising funds	6	4,343	-	4,343	1,264
Charitable activities					
Charitable activities	7	89,290	-	89,290	114,944
Other		<u>375</u>	<u>-</u>	<u>375</u>	<u>-</u>
Total		<u>94,008</u>	<u>-</u>	<u>94,008</u>	<u>116,208</u>
 NET INCOME/(EXPENDITURE)		 7,597	 -	 7,597	 (19,910)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>19,245</u>	<u>15,380</u>	<u>34,625</u>	<u>54,535</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>26,842</u>	 <u>15,380</u>	 <u>42,222</u>	 <u>34,625</u>

The notes form part of these financial statements

ST PETERS CHURCH PCC

**BALANCE SHEET
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	13	7,044	-	7,044	3,304
CURRENT ASSETS					
Debtors	14	2,022	-	2,022	2,093
Cash at bank and in hand		<u>18,525</u>	<u>15,380</u>	<u>33,905</u>	<u>31,290</u>
		20,547	15,380	35,927	33,383
CREDITORS					
Amounts falling due within one year	15	(749)	-	(749)	(2,062)
		<u>19,798</u>	<u>15,380</u>	<u>35,178</u>	<u>31,321</u>
NET CURRENT ASSETS					
		<u>19,798</u>	<u>15,380</u>	<u>35,178</u>	<u>31,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>26,842</u>	<u>15,380</u>	<u>42,222</u>	<u>34,625</u>
NET ASSETS					
		<u>26,842</u>	<u>15,380</u>	<u>42,222</u>	<u>34,625</u>
FUNDS					
Unrestricted funds	16			26,842	19,245
Restricted funds				<u>15,380</u>	<u>15,380</u>
TOTAL FUNDS					
				<u>42,222</u>	<u>34,625</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Rev P Goodey - Trustee

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Gifts & donations	7,472	4,245
Planned giving	53,382	59,643
Gift aid	13,659	15,077
Collections	7,760	4,164
Grants	<u>3,617</u>	<u>474</u>
	<u>85,890</u>	<u>83,603</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
Other grants	<u>3,617</u>	<u>474</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising	1,666	1,932
Other trading activities	<u>2,816</u>	<u>2,327</u>
	<u>4,482</u>	<u>4,259</u>

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>49</u>	<u>33</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.22	31.12.21
	Activity	£	£
Fees	Charitable activities	<u>11,184</u>	<u>8,403</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
	<u> </u>	<u> </u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

6. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Activities costs	1,477	982
Fundraising hall hire	<u>2,866</u>	<u>282</u>
	<u>4,343</u>	<u>1,264</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>75,276</u>	<u>1,158</u>	<u>12,856</u>	<u>89,290</u>

8. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
Charitable activities	<u>1,158</u>	<u>863</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	-	-	375	375
Charitable activities	<u>12,680</u>	<u>176</u>	-	<u>12,856</u>
	<u>12,680</u>	<u>176</u>	<u>375</u>	<u>13,231</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

Elizabeth Cross is not remunerated for acting as a Trustee, but is employed as Church administrator which is a remunerated position, and was elected to a full three year PCC term of office on 25th April 2022,

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees were only reimbursed for out of pocket expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	83,603	-	83,603
Charitable activities			
Charitable activities	8,403	-	8,403
Other trading activities	4,259	-	4,259
Investment income	<u>33</u>	<u>-</u>	<u>33</u>
Total	<u>96,298</u>	<u>-</u>	<u>96,298</u>
 EXPENDITURE ON			
Raising funds	1,264	-	1,264
Charitable activities			
Charitable activities	<u>114,944</u>	<u>-</u>	<u>114,944</u>
Total	<u>116,208</u>	<u>-</u>	<u>116,208</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>7,811</u>	<u>(7,811)</u>	<u>-</u>
Net movement in funds	(12,099)	(7,811)	(19,910)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>31,344</u>	<u>23,191</u>	<u>54,535</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,245</u>	<u>15,380</u>	<u>34,625</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

12. PROFESSIONAL FEES

Taylor-Roalfe have provided their accountancy and book keeping services free of charge for the year.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	69,410	5,514	74,924
Additions	<u>5,500</u>	<u>-</u>	<u>5,500</u>
At 31 December 2022	<u>74,910</u>	<u>5,514</u>	<u>80,424</u>
DEPRECIATION			
At 1 January 2022	67,498	4,122	71,620
Charge for year	<u>1,482</u>	<u>278</u>	<u>1,760</u>
At 31 December 2022	<u>68,980</u>	<u>4,400</u>	<u>73,380</u>
NET BOOK VALUE			
At 31 December 2022	<u>5,930</u>	<u>1,114</u>	<u>7,044</u>
At 31 December 2021	<u>1,912</u>	<u>1,392</u>	<u>3,304</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	2,022	2,092
Prepayments	<u>-</u>	<u>1</u>
	<u>2,022</u>	<u>2,093</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Payments on account	750	-
Trade creditors	(1)	-
Other creditors	<u>-</u>	<u>2,062</u>
	<u>749</u>	<u>2,062</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
Unrestricted funds			
General fund	19,245	7,597	26,842
Restricted funds			
Roof Fund	15,380	-	15,380
	<u>34,625</u>	<u>7,597</u>	<u>42,222</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,605	(94,008)	7,597
	<u>101,605</u>	<u>(94,008)</u>	<u>7,597</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	Transfers between funds	At
	£	£	£	31.12.21
				£
Unrestricted funds				
General fund	31,344	(19,910)	7,811	19,245
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<u>54,535</u>	<u>(19,910)</u>	<u>-</u>	<u>34,625</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,298	(116,208)	(19,910)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>96,298</u>	<u>(116,208)</u>	<u>(19,910)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	31,344	(12,313)	7,811	26,842
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,535</u>	<u>(12,313)</u>	<u>-</u>	<u>42,222</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,903	(210,216)	(12,313)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>197,903</u>	<u>(210,216)</u>	<u>(12,313)</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts & donations	7,472	4,245
Planned giving	53,382	59,643
Gift aid	13,659	15,077
Collections	7,760	4,164
Grants	<u>3,617</u>	<u>474</u>
	85,890	83,603
Other trading activities		
Fundraising	1,666	1,932
Other trading activities	<u>2,816</u>	<u>2,327</u>
	4,482	4,259
Investment income		
Deposit account interest	49	33
Charitable activities		
Fees	<u>11,184</u>	<u>8,403</u>
Total incoming resources	101,605	96,298
EXPENDITURE		
Raising donations and legacies		
Activities costs	1,477	982
Fundraising hall hire	<u>2,866</u>	<u>282</u>
	4,343	1,264
Charitable activities		
Organ	300	225
Church services	2,455	1,488
Youth work	-	252
Insurance	4,869	4,822
Light and heat	5,941	3,571
Books & periodicals	-	460
Upkeep	3,920	3,557
Sundries	1,251	895
Parish share	55,300	86,154
Travel expenses	1,240	899
Carried forward	75,276	102,323

This page does not form part of the statutory financial statements

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	75,276	102,323
Grants to institutions	<u>1,158</u>	<u>863</u>
	76,434	103,186
 Support costs		
Management		
Telephone	2,298	2,270
Postage and stationery	782	451
General administration	7,840	7,449
Fixtures and fittings	1,482	478
Computer equipment	<u>278</u>	<u>346</u>
	12,680	10,994
 Finance		
Bank charges	176	224
 Governance costs		
Accountancy and legal fees	-	540
Independent Examiners Fee	<u>375</u>	<u>-</u>
	<u>375</u>	<u>540</u>
 Total resources expended	<u>94,008</u>	<u>116,208</u>
 Net income/(expenditure)	<u><u>7,597</u></u>	<u><u>(19,910)</u></u>

This page does not form part of the statutory financial statements

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
ST PETERS CHURCH PCC**

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

ST PETERS CHURCH PCC

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14
Detailed Statement of Financial Activities	15 to 16

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2022. The PCC have adopted the provisions of the Statement of recommended Practice (FRSSE) "Accounting and Reporting by Charities" issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The PCC has the responsibility of co-operating with the Vicar and assistant Ministers in promoting in the ecclesiastical parish the whole mission of the Church. It also has responsibilities to maintain the Church building and Churchyard.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

When planning our activities the Vicar, Assistant ministers and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. we achieve this through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

Significant activities

When planning our activities the Vicar, Assistant ministers and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

Public benefit

The PCC is continuing to reach out to those within the community and offering help, especially of a pastoral nature.

This is achieved through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.

Provision of pastoral care for people living in the parish.

Missionary and outreach work.

Grantmaking

The PCC continues to make institutional grants at their discretion.

Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of Council.

It has not been possible to quantify the value of volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income from charitable activities continued to be adversely affected by the COVID 19 pandemic.

Fundraising activities

Income from fundraising activities also continued to be adversely affected by the COVID 19 pandemic.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

The PCC offer a range of services during the course of each month, from the traditional Anglican service to the Junction Church meeting every Sunday in the village hall which offers an alternative service. The church is a member of WayPoint Churches Together in Maidstone.

Rotas operate for the provision of Church Flowers, Church Guiding, Church refreshments, Sidespersons, Readers, and the Sound Deck operation..

One member of the PCC sitting on the Deanery Synod stood down on 10th October 2022. That place was taken up by one existing Diocesan Synod member. One of the three members of the PCC sitting on the Diocesan Synod stood down on 10th October 2022. Two members continued to represent the PCC at Diocesan Synod. This provides a link with the wider structure of the church.

FINANCIAL REVIEW

Reserves policy

It is the policy of the PCC to set aside as current reserves two months of annual current expenditure, and to the extent that it is possible, build up capital reserves towards that needed for the recommended works identified in the latest Quinquennial Inspection Report.

FUTURE PLANS

Essential repairs to the fabric of the church will continue, and fundraising will continue to raise funds to repair the church roof. This is a long term project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

Organisational structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar, Assistant Ministers and Church wardens are automatically members. All other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and provided with a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

The PCC met for 6 regular meetings during the year, and the average attendance was 10.5.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2022

Principal address

The Church Office
The Vicarage
Church Hill
Boughton Monchelsea
Kent
ME17 4BU

Trustees

Rev P Goodey
N Willoughby (resigned 25.4.2022)
S Goodey
K Sanders (resigned 10.10.2022)
G Mackley (resigned 10.10.2022)
B Knowler
A Cornelius
M Purkiss
F Files
A Moore
C McIntyre
L Darling
E Cross

Independent Examiner

Alexander William Staples FCA
The Oast
Heath Road
Boughton Monchelsea
ME17 4JD

Approved by order of the board of trustees on and signed on its behalf by:

.....
Rev P Goodey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETERS CHURCH PCC**

Independent examiner's report to the trustees of St Peters Church PCC

I report to the charity trustees on my examination of the accounts of St Peters Church PCC (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Alex Staples

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

Date:

ST PETERS CHURCH PCC

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	85,890	-	85,890	83,603
Charitable activities					
Charitable activities	5	11,184	-	11,184	8,403
Other trading activities	3	4,482	-	4,482	4,259
Investment income	4	<u>49</u>	<u>-</u>	<u>49</u>	<u>33</u>
Total		<u>101,605</u>	<u>-</u>	<u>101,605</u>	<u>96,298</u>
 EXPENDITURE ON					
Raising funds	6	4,343	-	4,343	1,264
Charitable activities					
Charitable activities	7	89,290	-	89,290	114,944
Other		<u>375</u>	<u>-</u>	<u>375</u>	<u>-</u>
Total		<u>94,008</u>	<u>-</u>	<u>94,008</u>	<u>116,208</u>
 NET INCOME/(EXPENDITURE)		 7,597	 -	 7,597	 (19,910)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>19,245</u>	<u>15,380</u>	<u>34,625</u>	<u>54,535</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>26,842</u>	 <u>15,380</u>	 <u>42,222</u>	 <u>34,625</u>

The notes form part of these financial statements

ST PETERS CHURCH PCC

**BALANCE SHEET
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	13	7,044	-	7,044	3,304
CURRENT ASSETS					
Debtors	14	2,022	-	2,022	2,093
Cash at bank and in hand		<u>18,525</u>	<u>15,380</u>	<u>33,905</u>	<u>31,290</u>
		20,547	15,380	35,927	33,383
CREDITORS					
Amounts falling due within one year	15	(749)	-	(749)	(2,062)
		<u>19,798</u>	<u>15,380</u>	<u>35,178</u>	<u>31,321</u>
NET CURRENT ASSETS					
		<u>19,798</u>	<u>15,380</u>	<u>35,178</u>	<u>31,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		26,842	15,380	42,222	34,625
NET ASSETS					
		<u>26,842</u>	<u>15,380</u>	<u>42,222</u>	<u>34,625</u>
FUNDS					
Unrestricted funds	16			26,842	19,245
Restricted funds				<u>15,380</u>	<u>15,380</u>
TOTAL FUNDS					
				<u>42,222</u>	<u>34,625</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Rev P Goodey - Trustee

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Gifts & donations	7,472	4,245
Planned giving	53,382	59,643
Gift aid	13,659	15,077
Collections	7,760	4,164
Grants	<u>3,617</u>	<u>474</u>
	<u>85,890</u>	<u>83,603</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
Other grants	<u>3,617</u>	<u>474</u>

3. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising	1,666	1,932
Other trading activities	<u>2,816</u>	<u>2,327</u>
	<u>4,482</u>	<u>4,259</u>

4. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>49</u>	<u>33</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Fees	<u>11,184</u>	<u>8,403</u>
Activity		
Charitable activities		

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
	<u> </u>	<u> </u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

6. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Activities costs	1,477	982
Fundraising hall hire	<u>2,866</u>	<u>282</u>
	<u>4,343</u>	<u>1,264</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>75,276</u>	<u>1,158</u>	<u>12,856</u>	<u>89,290</u>

8. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
Charitable activities	<u>1,158</u>	<u>863</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	-	-	375	375
Charitable activities	<u>12,680</u>	<u>176</u>	-	<u>12,856</u>
	<u>12,680</u>	<u>176</u>	<u>375</u>	<u>13,231</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

Elizabeth Cross is not remunerated for acting as a Trustee, but is employed as Church administrator which is a remunerated position, and was elected to a full three year PCC term of office on 25th April 2022,

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees were only reimbursed for out of pocket expenses.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	83,603	-	83,603
Charitable activities			
Charitable activities	8,403	-	8,403
Other trading activities	4,259	-	4,259
Investment income	<u>33</u>	<u>-</u>	<u>33</u>
Total	<u>96,298</u>	<u>-</u>	<u>96,298</u>
 EXPENDITURE ON			
Raising funds	1,264	-	1,264
Charitable activities			
Charitable activities	<u>114,944</u>	<u>-</u>	<u>114,944</u>
Total	<u>116,208</u>	<u>-</u>	<u>116,208</u>
 NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>7,811</u>	<u>(7,811)</u>	<u>-</u>
Net movement in funds	(12,099)	(7,811)	(19,910)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>31,344</u>	<u>23,191</u>	<u>54,535</u>
TOTAL FUNDS CARRIED FORWARD	<u>19,245</u>	<u>15,380</u>	<u>34,625</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

12. PROFESSIONAL FEES

Taylor-Roalfe have provided their accountancy and book keeping services free of charge for the year.

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	69,410	5,514	74,924
Additions	<u>5,500</u>	<u>-</u>	<u>5,500</u>
At 31 December 2022	<u>74,910</u>	<u>5,514</u>	<u>80,424</u>
DEPRECIATION			
At 1 January 2022	67,498	4,122	71,620
Charge for year	<u>1,482</u>	<u>278</u>	<u>1,760</u>
At 31 December 2022	<u>68,980</u>	<u>4,400</u>	<u>73,380</u>
NET BOOK VALUE			
At 31 December 2022	<u>5,930</u>	<u>1,114</u>	<u>7,044</u>
At 31 December 2021	<u>1,912</u>	<u>1,392</u>	<u>3,304</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	2,022	2,092
Prepayments	<u>-</u>	<u>1</u>
	<u>2,022</u>	<u>2,093</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Payments on account	750	-
Trade creditors	(1)	-
Other creditors	<u>-</u>	<u>2,062</u>
	<u>749</u>	<u>2,062</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	19,245	7,597	26,842
Restricted funds			
Roof Fund	15,380	-	15,380
	<u>34,625</u>	<u>7,597</u>	<u>42,222</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	101,605	(94,008)	7,597
	<u>101,605</u>	<u>(94,008)</u>	<u>7,597</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	31,344	(19,910)	7,811	19,245
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<u>54,535</u>	<u>(19,910)</u>	<u>-</u>	<u>34,625</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,298	(116,208)	(19,910)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>96,298</u>	<u>(116,208)</u>	<u>(19,910)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	31,344	(12,313)	7,811	26,842
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>54,535</u>	<u>(12,313)</u>	<u>-</u>	<u>42,222</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,903	(210,216)	(12,313)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>197,903</u>	<u>(210,216)</u>	<u>(12,313)</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2022

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts & donations	7,472	4,245
Planned giving	53,382	59,643
Gift aid	13,659	15,077
Collections	7,760	4,164
Grants	<u>3,617</u>	<u>474</u>
	85,890	83,603
Other trading activities		
Fundraising	1,666	1,932
Other trading activities	<u>2,816</u>	<u>2,327</u>
	4,482	4,259
Investment income		
Deposit account interest	49	33
Charitable activities		
Fees	<u>11,184</u>	<u>8,403</u>
Total incoming resources	101,605	96,298
EXPENDITURE		
Raising donations and legacies		
Activities costs	1,477	982
Fundraising hall hire	<u>2,866</u>	<u>282</u>
	4,343	1,264
Charitable activities		
Organ	300	225
Church services	2,455	1,488
Youth work	-	252
Insurance	4,869	4,822
Light and heat	5,941	3,571
Books & periodicals	-	460
Upkeep	3,920	3,557
Sundries	1,251	895
Parish share	55,300	86,154
Travel expenses	1,240	899
Carried forward	75,276	102,323

This page does not form part of the statutory financial statements

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	75,276	102,323
Grants to institutions	<u>1,158</u>	<u>863</u>
	76,434	103,186
 Support costs		
Management		
Telephone	2,298	2,270
Postage and stationery	782	451
General administration	7,840	7,449
Fixtures and fittings	1,482	478
Computer equipment	<u>278</u>	<u>346</u>
	12,680	10,994
 Finance		
Bank charges	176	224
 Governance costs		
Accountancy and legal fees	-	540
Independent Examiners Fee	<u>375</u>	<u>-</u>
	<u>375</u>	<u>540</u>
 Total resources expended	<u>94,008</u>	<u>116,208</u>
 Net income/(expenditure)	<u><u>7,597</u></u>	<u><u>(19,910)</u></u>

This page does not form part of the statutory financial statements



Section A

Independent Examiner's Report

Report to the trustees

St Peters Church PCC

On accounts for the year ended

31 December 2022

**Charity no
(if any)**

1136147

Set out on pages

1-16

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

07/05/2023

Name:

Alexander William Staples FCA

Relevant professional qualification(s) or body

Institute of Chartered Accountants in England and Wales

(if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
ST PETERS CHURCH PCC**

Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

ST PETERS CHURCH PCC

**CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2021. The PCC have adopted the provisions of the Statement of recommended Practice (FRSSE) "Accounting and Reporting by Charities" issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the 2011 Act).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The PCC has the responsibility of co-operating with the Vicar, curate and assistant Minister in promoting in the ecclesiastical parish the whole mission of the Church. It also has responsibilities to maintain the Church building and Churchyard.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament. When planning our activities the Vicar, Curate, Assistant minister and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. we achieve this through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.
Provision of pastoral care for people living in the parish.
Missionary and outreach work.

Significant activities

When planning our activities the Vicar, Curate, Assistant minister and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

Public benefit

The PCC is continuing to reach out to those within the community and offering help, especially of a pastoral nature. This is achieved through:

Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.
Provision of pastoral care for people living in the parish.
Missionary and outreach work.

Grantmaking

The PCC continues to make institutional grants at their discretion.

Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of Council. It has not been possible to quantify the value of volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income from charitable activities continued to be adversely affected by the COVID 19 pandemic.

Fundraising activities

Income from fundraising activities also continued to be adversely affected by the COVID 19 pandemic.

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

The PCC offer a range of services during the course of each month, from the traditional Anglican service to the Junction Church meeting every Sunday in the village hall which offers an alternative service. The church is a member of WayPoint Churches Together in Maidstone.

Rotas operate for the provision of Church Flowers, Church Guiding, Church refreshments, Sidespersons, Readers, Sound Deck operation and the production and distribution of the Church Magazine.

One member of the PCC sits on the Deanery Synod and three members of the PCC sit on the Diocesan Synod. This provides a link with the wider structure of the church.

FINANCIAL REVIEW

Reserves policy

It is the policy of the PCC to maintain sufficient reserves to meet the yearly financial commitments.

FUTURE PLANS

Essential repairs to the fabric of the church will continue, and fundraising will continue to raise funds to repair the church roof. This is a long term project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

Organisational structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar, Curate, Assistant Minister and Church wardens are automatically members. All other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and provided with a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

The PCC met for 6 regular meetings during the year, and the average attendance was 10.5.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

Principal address

The Church Office
The Vicarage
Church Hill
Boughton Monchelsea
Kent
ME17 4BU

ST PETERS CHURCH PCC
REPORT OF THE TRUSTEES
For The Year Ended 31 December 2021

Trustees

Rev P Goodey
N Willoughby
S Goodey
K Sanders
G Mackley
B Knowler
A Cornelius
M Purkiss
F Files
A Moore
C McIntyre
L Darling (appointed 26.4.2021)
E Cross (appointed 26.4.2021)

Independent Examiner

Alex Staples
Taylor-Roalfe
Old Cottage
Boughton Green
Kent
ME17 4LT

Approved by order of the board of trustees on 24 February 2022 and signed on its behalf by:

Rev P Goodey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ST PETERS CHURCH PCC**

Independent examiner's report to the trustees of St Peters Church PCC

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Independent examiner's statement

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2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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Alex Staples
The Oast
Heath Road
Boughton Monchelsea
Kent
ME17 4JD

Date:

ST PETERS CHURCH PCC

STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	83,603	-	83,603	98,039
Charitable activities					
Charitable activities	5	8,403	-	8,403	9,024
Other trading activities	3	4,259	-	4,259	3,093
Investment income	4	<u>33</u>	<u>-</u>	<u>33</u>	<u>41</u>
Total		96,298	-	96,298	110,197
 EXPENDITURE ON					
Raising funds	6	1,264	-	1,264	1,051
Charitable activities					
Charitable activities	7	114,944	-	114,944	110,183
Total		<u>116,208</u>	<u>-</u>	<u>116,208</u>	<u>111,234</u>
NET INCOME/(EXPENDITURE)		(19,910)	-	(19,910)	(1,037)
Transfers between funds	15	<u>7,811</u>	<u>(7,811)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(12,099)	(7,811)	(19,910)	(1,037)
RECONCILIATION OF FUNDS					
Total funds brought forward		31,344	23,191	54,535	55,572
TOTAL FUNDS CARRIED FORWARD		<u><u>19,245</u></u>	<u><u>15,380</u></u>	<u><u>34,625</u></u>	<u><u>54,535</u></u>

The notes form part of these financial statements

ST PETERS CHURCH PCC

**BALANCE SHEET
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	12	3,304	-	3,304	1,930
CURRENT ASSETS					
Debtors	13	2,093	-	2,093	6,661
Cash at bank and in hand		<u>15,910</u>	<u>15,380</u>	<u>31,290</u>	<u>54,355</u>
		18,003	15,380	33,383	61,016
CREDITORS					
Amounts falling due within one year	14	(2,062)	-	(2,062)	(8,411)
		<u>15,941</u>	<u>15,380</u>	<u>31,321</u>	<u>52,605</u>
NET CURRENT ASSETS					
		19,245	15,380	34,625	54,535
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>19,245</u>	<u>15,380</u>	<u>34,625</u>	<u>54,535</u>
NET ASSETS					
		<u>19,245</u>	<u>15,380</u>	<u>34,625</u>	<u>54,535</u>
FUNDS					
Unrestricted funds	15			19,245	31,344
Restricted funds				<u>15,380</u>	<u>23,191</u>
TOTAL FUNDS					
				<u>34,625</u>	<u>54,535</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2022 and were signed on its behalf by:

Rev P Goodey - Trustee

The notes form part of these financial statements

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS

For The Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021**

2. DONATIONS AND LEGACIES

	31.12.21	31.12.20
	£	£
Gifts & donations	4,245	1,330
Planned giving	59,643	68,867
Gift aid	15,077	3,971
Collections	4,164	23,871
Grants	<u>474</u>	<u>-</u>
	<u><u>83,603</u></u>	<u><u>98,039</u></u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Other grants	<u>474</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising	1,932	556
Other trading activities	<u>2,327</u>	<u>2,537</u>
	<u><u>4,259</u></u>	<u><u>3,093</u></u>

4. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>33</u>	<u>41</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Fees	<u>8,403</u>	<u>9,024</u>
Activity Charitable activities		

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
	<u>£</u>	<u>£</u>

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021**

6. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Activities costs	982	142
Fundraising hall hire	<u>282</u>	<u>909</u>
	<u>1,264</u>	<u>1,051</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Charitable activities	<u>102,323</u>	<u>863</u>	<u>11,758</u>	<u>114,944</u>

8. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Charitable activities	<u>863</u>	<u>60</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	<u>10,994</u>	<u>224</u>	<u>540</u>	<u>11,758</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

Trustees were only reimbursed for out of pocket expenses.

ST PETERS CHURCH PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	98,039	-	98,039
Charitable activities			
Charitable activities	9,024	-	9,024
Other trading activities	3,093	-	3,093
Investment income	<u>41</u>	<u>-</u>	<u>41</u>
Total	110,197	-	110,197
 EXPENDITURE ON			
Raising funds	1,051	-	1,051
Charitable activities			
Charitable activities	<u>110,183</u>	<u>-</u>	<u>110,183</u>
Total	<u>111,234</u>	<u>-</u>	<u>111,234</u>
 NET INCOME/(EXPENDITURE)	 (1,037)	 -	 (1,037)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>32,381</u>	<u>23,191</u>	<u>55,572</u>
 TOTAL FUNDS CARRIED FORWARD	 <u><u>31,344</u></u>	 <u><u>23,191</u></u>	 <u><u>54,535</u></u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	67,212	5,514	72,726
Additions	<u>2,198</u>	<u>-</u>	<u>2,198</u>
At 31 December 2021	<u>69,410</u>	<u>5,514</u>	<u>74,924</u>
DEPRECIATION			
At 1 January 2021	67,020	3,776	70,796
Charge for year	<u>478</u>	<u>346</u>	<u>824</u>
At 31 December 2021	<u>67,498</u>	<u>4,122</u>	<u>71,620</u>
NET BOOK VALUE			
At 31 December 2021	<u>1,912</u>	<u>1,392</u>	<u>3,304</u>
At 31 December 2020	<u>192</u>	<u>1,738</u>	<u>1,930</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	2,092	2,497
Prepayments	<u>1</u>	<u>4,164</u>
	<u>2,093</u>	<u>6,661</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	<u>2,062</u>	<u>8,411</u>

15. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	31,344	(19,910)	7,811	19,245
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<u>54,535</u>	<u>(19,910)</u>	<u>-</u>	<u>34,625</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,298	(116,208)	(19,910)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>96,298</u>	<u>(116,208)</u>	<u>(19,910)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	32,381	(1,037)	31,344
Restricted funds			
Roof Fund	23,191	-	23,191
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,572</u>	<u>(1,037)</u>	<u>54,535</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,197	(111,234)	(1,037)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>110,197</u>	<u>(111,234)</u>	<u>(1,037)</u>

ST PETERS CHURCH PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	32,381	(20,947)	7,811	19,245
Restricted funds				
Roof Fund	23,191	-	(7,811)	15,380
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,572</u>	<u>(20,947)</u>	<u>-</u>	<u>34,625</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,495	(227,442)	(20,947)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>206,495</u>	<u>(227,442)</u>	<u>(20,947)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts & donations	4,245	1,330
Planned giving	59,643	68,867
Gift aid	15,077	3,971
Collections	4,164	23,871
Grants	<u>474</u>	<u>-</u>
	83,603	98,039
Other trading activities		
Fundraising	1,932	556
Other trading activities	<u>2,327</u>	<u>2,537</u>
	4,259	3,093
Investment income		
Deposit account interest	33	41
Charitable activities		
Fees	<u>8,403</u>	<u>9,024</u>
Total incoming resources	96,298	110,197
EXPENDITURE		
Raising donations and legacies		
Activities costs	982	142
Fundraising hall hire	<u>282</u>	<u>909</u>
	1,264	1,051
Charitable activities		
Organ	225	293
Church services	1,488	4,070
Youth work	252	323
Insurance	4,822	4,715
Light and heat	3,571	3,027
Books & periodicals	460	698
Upkeep	3,557	2,476
Gifts	-	305
Sundries	895	719
Parish share	86,154	80,000
Carried forward	101,424	96,626

This page does not form part of the statutory financial statements

ST PETERS CHURCH PCC

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For The Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Charitable activities		
Brought forward	101,424	96,626
Travel expenses	899	728
Grants to institutions	<u>863</u>	<u>60</u>
	103,186	97,414
Support costs		
Management		
Telephone	2,270	2,642
Postage and stationery	451	1,763
General administration	7,449	7,281
Fixtures and fittings	478	48
Computer equipment	<u>346</u>	<u>435</u>
	10,994	12,169
Finance		
Bank charges	224	-
Governance costs		
Accountancy and legal fees	<u>540</u>	<u>600</u>
Total resources expended	<u>116,208</u>	<u>111,234</u>
Net expenditure	<u><u>(19,910)</u></u>	<u><u>(1,037)</u></u>

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2020
for
St Peters Church PCC

St Peters Church PCC

Contents of the Financial Statements
for the year ended 31st December 2020

	Page
Report of the Trustees	1 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

St Peters Church PCC

Report of the Trustees for the year ended 31st December 2020

The PCC present their report with the financial statements of the PCC for the year ended 31st December 2020. The PCC have adopted the provisions of the Statement of Recommended Practice (FRSSE) 'Accounting and Reporting by Charities' issued in January 2015 together with the Church Accounting Regulations 2006 (the Regulations) and Section 145 of the Charities Act 2011 (the 2011 Act).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The PCC has the responsibility of co-operating with the Vicar, Curate and Assistant Minister in promoting in the ecclesiastical parish the whole mission of the Church. It also has responsibilities to maintain the Church building and Churchyard.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

When planning our activities, the Vicar, Curate, Assistant Minister and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We achieve this through:

- Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

Significant activities

When planning activities, the Vicar, Curate, Assistant Minister and the PCC consider the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The PCC is committed to enabling as many people as possible to worship at the church and to become part of our parish community. The services reflect this through prayer, Bible readings, worship and sacrament.

Public benefit

The PCC is continuing to reach out to those within the community and offering help, especially of a pastoral nature. This is achieved through:

- Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

Grantmaking

The PCC continues to make institutional grants at their discretion.

Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of Council. It has not been possible to quantify the value of volunteers.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Income from charitable activities has fallen by £3,376 as a direct result of Covid-19.

Fundraising activities

Income generated from fundraising activities has fallen by £1,462 as a direct result of Covid-19.

ACHIEVEMENT AND PERFORMANCE

The PCC offer a range of services during the course of each month, from the traditional Anglican service to meet the needs of as many people as possible. There is also a meeting every Sunday of Junction Church in the village hall offering an alternative service.

Most outreach activities were suspended during the year due to Covid-19. The church is a member of 'WayPoint' Churches Together in Maidstone.

Rotas operate for the provision of Church Flowers, Church Guiding, Church Refreshments, Sidespersons, Readers, Sound deck operation and the production and distribution of the Church magazine.

There were 149 people on the Electoral Roll. Average attendance was 66 at both services.

Due to Covid-19 most expenditure on repairs were put on hold or reduced as much as possible. Only essential repairs were carried out.

One member of the PCC sit on the Deanery Synod and three members of the PCC sits on the Diocesan Synod. This provides a link with the wider structures of the church.

The PCC is a registered charity.

FINANCIAL REVIEW

Reserves policy

It is the policy of the PCC to maintain sufficient reserves to meet the yearly financial commitments.

FUTURE PLANS

Essential repairs to the fabric of the Church will continue. The way we fund other charities will be reviewed.

Further fundraising will continue to repair the Church roof. This is a long term project.

In 2018 a reduced Parish Share was negotiated with the Diocese. At the same time a new formula for calculating the parish share was introduced by the Diocese. Over the next 2 years the Parish Share will be increased annually until it meets the level calculated by the new formula by 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Organisational structure

The Chairman of the PCC will normally be a church warden and will be formally elected. The Vicar, Curate, Assistant Minister and Church Wardens are automatically members. All other members of the PCC are elected.

Induction and training of new trustees

All new members of the PCC are properly mentored by a serving member and handed a leaflet setting out their duties and responsibilities.

Related parties

There were no related party transactions during the year.

The PCC met for 5 regular meetings. Attendance at PCC meetings was, on average, 11.

St Peters Church PCC

Report of the Trustees
for the year ended 31st December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

Principal address

The Church Office
The Vicarage
Church Hill, Boughton Monchelsea
Maidstone
Kent
ME17 4BU

Trustees

Members of the PCC are as follows:
Vicar: Rev. Phil Goodey * Chair

Wardens:

Anne Norris (to 05/10/2020)

Nick Willoughby

Elected Members:

David Parry

Sandra Goodey *

Karen Sanders *

Gordon Mackley **

Belinda Knowler

Jeanette Coster (to 05/10/2020)

Ann Cornelius

Margaret Purkiss

Alison Moore (from 05/10/2020)

Freda Files

Christopher McIntyre (from 05/10/2020)

Secretary : Alison Moore

Treasurer : Mandy Stephens

* = Representative for Diocesan Synod

** = Representative for Deanery Synod

Independent Examiner

Ronald Price FCA
Beak Kemmenoe
Chartered Accountants
1-3 Manor Road
Chatham
Kent
ME4 6AE

At the beginning of the year free reserves were £32,381. At 31st December 2020 free reserves were £31,344. At the beginning of the year restricted funds were £23,191 and at the end of the year were £23,191. Included in free reserves are fixed assets at net book value of £1,930. The PCC is aware of the ongoing need to maintain the fabric of the church and this has led Council to be prudent regarding its free reserves policy.

St Peters Church PCC

Report of the Trustees
for the year ended 31st December 2020

Approved by order of the board of trustees on 26th April 2021 and signed on its behalf by:

Rev P J Goodey - Trustee

St Peters Church PCC

Statement of Trustees' Responsibilities
for the year ended 31st December 2020

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent examiner's report to the trustees of St Peters Church PCC

I report to the charity trustees on my examination of the accounts of St Peters Church PCC (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Ronald Price FCA
Beak Kemmenoe
Chartered Accountants
1-3 Manor Road
Chatham
Kent
ME4 6AE

26th April 2021

St Peters Church PCC

Statement of Financial Activities
for the year ended 31st December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	98,039	-	98,039	117,892
Charitable activities					
Charitable activities		9,024	-	9,024	12,760
Other trading activities	3	3,093	-	3,093	6,214
Other income		41	-	41	89
Total		<u>110,197</u>	<u>-</u>	<u>110,197</u>	<u>136,955</u>
EXPENDITURE ON					
Raising funds	5	1,051	-	1,051	3,643
Charitable activities					
Charitable activities	6	110,183	-	110,183	132,880
Total		<u>111,234</u>	<u>-</u>	<u>111,234</u>	<u>136,523</u>
NET INCOME/(EXPENDITURE)		(1,037)	-	(1,037)	432
RECONCILIATION OF FUNDS					
Total funds brought forward		32,381	23,191	55,572	55,140
TOTAL FUNDS CARRIED FORWARD		<u><u>31,344</u></u>	<u><u>23,191</u></u>	<u><u>54,535</u></u>	<u><u>55,572</u></u>

The notes form part of these financial statements

St Peters Church PCC

Balance Sheet
31st December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	1,930	-	1,930	241
CURRENT ASSETS					
Debtors	12	6,661	-	6,661	13,942
Cash at bank and in hand		31,164	23,191	54,355	48,204
		<u>37,825</u>	<u>23,191</u>	<u>61,016</u>	<u>62,146</u>
CREDITORS					
Amounts falling due within one year	13	(8,411)	-	(8,411)	(6,815)
		<u>29,414</u>	<u>23,191</u>	<u>52,605</u>	<u>55,331</u>
NET CURRENT ASSETS					
		<u>31,344</u>	<u>23,191</u>	<u>54,535</u>	<u>55,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>31,344</u>	<u>23,191</u>	<u>54,535</u>	<u>55,572</u>
NET ASSETS					
		<u>31,344</u>	<u>23,191</u>	<u>54,535</u>	<u>55,572</u>
FUNDS					
	14			31,344	32,381
Unrestricted funds				23,191	23,191
Restricted funds				<u>54,535</u>	<u>55,572</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 26th April 2021 and were signed on its behalf by:

P J Goodey - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the year ended 31st December 2020**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Gifts	1,330	3,190
Donations	3,971	4,554
Planned giving	68,867	78,451
Grants	-	9,275
Collections	23,871	22,422
	<u>98,039</u>	<u>117,892</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Other grants	-	9,275
	<u>-</u>	<u>9,275</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	556	2,018
Magazines	2,537	4,196
	<u>3,093</u>	<u>6,214</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Fees	9,024	12,760
Activity		
Charitable activities		
	<u>9,024</u>	<u>12,760</u>

5. RAISING FUNDS**Other trading activities**

	2020	2019
	£	£
Fund raising costs	142	85
Fund raising hall hire	909	3,558
	<u>1,051</u>	<u>3,643</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2020**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7) £	Grant funding of activities £	Support costs (see note 8) £	Totals £
Charitable activities	97,354	60	12,769	110,183

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Youth work	323	1,547
Books and periodicals	698	920
Insurance	4,715	4,994
Light and heat	3,027	5,322
Upkeep	2,476	10,790
Gifts	305	112
Parish share	80,000	70,000
Church services	4,070	7,681
Organ	293	1,147
Sundry expenses	719	1,945
Motor expenses	728	2,375
	<u>97,354</u>	<u>106,833</u>

8. SUPPORT COSTS

	Management £
Charitable activities	<u>12,769</u>

Support costs, included in the above, are as follows:

Management

	2020 Charitable activities £	2019 Total activities £
Telephone	2,642	3,182
Postage and stationery	1,763	3,332
Independent examiners fees	600	600
General administration	7,281	6,893
Depreciation of tangible and heritage assets	483	11,980
	<u>12,769</u>	<u>25,987</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the prior year.

Trustees' expenses

Trustees were reimbursed for any out of pocket expenses only.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	117,892	-	117,892
Charitable activities			
Charitable activities	12,760	-	12,760
Other trading activities	6,214	-	6,214
Other income	89	-	89
Total	<u>136,955</u>	<u>-</u>	<u>136,955</u>
EXPENDITURE ON			
Raising funds	3,643	-	3,643
Charitable activities			
Charitable activities	132,880	-	132,880
Total	<u>136,523</u>	<u>-</u>	<u>136,523</u>
NET INCOME	432	-	432
RECONCILIATION OF FUNDS			
Total funds brought forward	31,949	23,191	55,140
TOTAL FUNDS CARRIED FORWARD	<u><u>32,381</u></u>	<u><u>23,191</u></u>	<u><u>55,572</u></u>

Notes to the Financial Statements - continued
for the year ended 31st December 2020**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st January 2020	67,212	3,342	70,554
Additions	-	2,172	2,172
	<u>67,212</u>	<u>5,514</u>	<u>72,726</u>
At 31st December 2020			
DEPRECIATION			
At 1st January 2020	66,972	3,341	70,313
Charge for year	48	435	483
	<u>67,020</u>	<u>3,776</u>	<u>70,796</u>
At 31st December 2020			
NET BOOK VALUE			
At 31st December 2020	<u>192</u>	<u>1,738</u>	<u>1,930</u>
At 31st December 2019	<u>240</u>	<u>1</u>	<u>241</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	2,497	10,001
Prepayments	4,164	3,941
	<u>6,661</u>	<u>13,942</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>8,411</u>	<u>6,815</u>

14. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	32,381	(1,037)	31,344
Restricted funds			
Roof fund	23,191	-	23,191
	<u>55,572</u>	<u>(1,037)</u>	<u>54,535</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2020**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,197	(111,234)	(1,037)
TOTAL FUNDS	<u>110,197</u>	<u>(111,234)</u>	<u>(1,037)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	31,949	432	32,381
Restricted funds			
Roof fund	23,191	-	23,191
TOTAL FUNDS	<u>55,140</u>	<u>432</u>	<u>55,572</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,955	(136,523)	432
TOTAL FUNDS	<u>136,955</u>	<u>(136,523)</u>	<u>432</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2020**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	31,949	(605)	31,344
Restricted funds			
Roof fund	23,191	-	23,191
TOTAL FUNDS	<u>55,140</u>	<u>(605)</u>	<u>54,535</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,152	(247,757)	(605)
TOTAL FUNDS	<u>247,152</u>	<u>(247,757)</u>	<u>(605)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

St Peters Church PCC

Detailed Statement of Financial Activities
for the year ended 31st December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,330	3,190
Donations	3,971	4,554
Planned giving	68,867	78,451
Grants	-	9,275
Collections	23,871	22,422
	<u>98,039</u>	<u>117,892</u>
Other trading activities		
Fundraising events	556	2,018
Magazines	2,537	4,196
	<u>3,093</u>	<u>6,214</u>
Charitable activities		
Fees	9,024	12,760
Other income		
Interest	41	89
	<u>110,197</u>	<u>136,955</u>
EXPENDITURE		
Other trading activities		
Fund raising costs	142	85
Fund raising hall hire	909	3,558
	<u>1,051</u>	<u>3,643</u>
Charitable activities		
Youth work	323	1,547
Books and periodicals	698	920
Insurance	4,715	4,994
Light and heat	3,027	5,322
Upkeep	2,476	10,790
Gifts	305	112
Parish share	80,000	70,000
Church services	4,070	7,681
Organ	293	1,147
Sundry expenses	719	1,945
Motor expenses	728	2,375
Grants to institutions	60	60
	<u>97,414</u>	<u>106,893</u>

This page does not form part of the statutory financial statements

St Peters Church PCC

Detailed Statement of Financial Activities
for the year ended 31st December 2020

	2020 £	2019 £
Support costs		
Management		
Telephone	2,642	3,182
Postage and stationery	1,763	3,332
Independent examiners fees	600	600
General administration	7,281	6,893
Fixtures and fittings	48	11,955
Computer equipment	435	25
	<u>12,769</u>	<u>25,987</u>
Total resources expended	<u>111,234</u>	<u>136,523</u>
Net (expenditure)/income	<u>(1,037)</u>	<u>432</u>

This page does not form part of the statutory financial statements