

**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

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 2021.

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 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	5				
Charitable activities		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	7				
Charitable activities		114,944	-	114,944	110,183
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		116,208	-	116,208	111,234
		<u> </u>	<u> </u>	<u> </u>	<u> </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
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>19,245</u>	<u>15,380</u>	<u>34,625</u>	<u>54,535</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)
NET CURRENT ASSETS		<u>15,941</u>	<u>15,380</u>	<u>31,321</u>	<u>52,605</u>
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	15				
Unrestricted funds				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>

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

	31.12.21	31.12.20
	£	£

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	110,183	-	110,183
	<u> </u>	<u> </u>	<u> </u>
Total	111,234	-	111,234
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(1,037)	-	(1,037)
 RECONCILIATION OF FUNDS			
Total funds brought forward	32,381	23,191	55,572
	<u> </u>	<u> </u>	<u> </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