

**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		19,245	15,380	34,625	54,535
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)
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><u>26,842</u></u>	<u><u>15,380</u></u>	<u><u>42,222</u></u>	<u><u>34,625</u></u>
FUNDS	16				
Unrestricted funds				26,842	19,245
Restricted funds				<u>15,380</u>	<u>15,380</u>
TOTAL FUNDS				<u><u>42,222</u></u>	<u><u>34,625</u></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

The notes form part of these financial statements

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>

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

	31.12.22	31.12.21
	£	£

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>-</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)	(19,910)	-	(19,910)
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>
TOTAL FUNDS			

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>
TOTAL FUNDS			

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>
TOTAL FUNDS				

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>

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	Page
Report of the Trustees	1 to 3
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ST PETERS CHURCH PCC
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Objectives and aims

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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

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This is achieved through:

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Provision of pastoral care for people living in the parish.

Missionary and outreach work.

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Volunteers

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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	5				
Charitable activities		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	7				
Charitable activities		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		19,245	15,380	34,625	54,535
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)
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><u>26,842</u></u>	<u><u>15,380</u></u>	<u><u>42,222</u></u>	<u><u>34,625</u></u>
FUNDS	16				
Unrestricted funds				26,842	19,245
Restricted funds				<u>15,380</u>	<u>15,380</u>
TOTAL FUNDS				<u><u>42,222</u></u>	<u><u>34,625</u></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

The notes form part of these financial statements

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>

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

	31.12.22	31.12.21
	£	£

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>-</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)	(19,910)	-	(19,910)
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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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