

**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 Luimiere 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	5				
Charitable activities		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	7				
Charitable activities		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)		8,901	-	8,901	(10,319)
Transfers between funds	16	<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	16				
Unrestricted funds				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
	<u>112,716</u>	<u>93,829</u>

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

	31.12.24	31.12.23
	£	£
Other grants	<u>7,970</u>	<u>13,300</u>

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>450</u>	<u>239</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.24	31.12.23
	£	£
Fees	8,676	6,875
Activity		
Charitable activities		
	<u>8,676</u>	<u>6,875</u>

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

	31.12.24	31.12.23
	£	£
	<u>£</u>	<u>£</u>

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
	<u>11,990</u>	<u>783</u>	<u>405</u>	<u>13,178</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	93,829	-	93,829
Charitable activities			
Charitable activities	6,875	-	6,875
Other trading activities	6,426	-	6,426
Investment income	239	-	239
Total	<u>107,369</u>	<u>-</u>	<u>107,369</u>
EXPENDITURE ON			
Raising funds	18,239	-	18,239
Charitable activities			
Charitable activities	98,040	-	98,040
Other	1,409	-	1,409
Total	<u>117,688</u>	<u>-</u>	<u>117,688</u>
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	<u>(891)</u>	<u>(74,910)</u>	<u>(75,801)</u>
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	<u>-</u>	<u>(70,166)</u>	<u>(70,166)</u>
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/> 112,716	<hr/> 93,829
Other trading activities		
Fundraising	1,718	1,466
Other trading activities	2,221	4,960
	<hr/> 3,939	<hr/> 6,426
Investment income		
Deposit account interest	450	239
Charitable activities		
Fees	8,676	6,875
	<hr/> 125,781	<hr/> 107,369
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Activities & service costs	2,491	1,965
Fundraising hall hire	2,592	2,509
	<hr/> 5,083	<hr/> 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/> 75,473	<hr/> 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/> 11,990	<hr/> 12,808
Finance		
Rates and water	577	-
Bank charges	206	208
	<hr/> 783	<hr/> 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