

ST. PETER AND ST. PAUL’S, RIVER, DOVER

ACCOUNTS

and

FINANCIAL STATEMENTS

of the

PAROCHIAL CHURCH COUNCIL

of St. Peter and St. Paul’s Church, River, Dover

for the year ended 31st December 2023

Independent Examiner

Trevor W Pascoe FCA CTA
6 Mill Close
River
Dover
CT17 0LR

Independent Examiner's Report

to the PCC of St. Peter and St. Paul's Church, River, Dover

I report on the Accounts for the year ended 31st December 2023 which are attached hereto.

Respective responsibilities of the PCC and the Independent Examiner

The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of this Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records, have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Trevor W Pascoe FCA CTA
6 Mill Close
River
Dover
CT17 0LR

21st February 2024

PAROCHIAL CHURCH COUNCIL OF ST. PETER AND ST. PAUL'S, RIVER, DOVER

Charity number 1182752

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

RECEIPTS AND PAYMENTS ACCOUNTS

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
RECEIPTS				
Voluntary Receipts				
Planned giving	42,174	-	42,174	48,915
Other giving	12,170	-	12,170	10,927
Collections	5,273	-	5,273	5,648
Legacies	3,500	-	3,500	8,000
Miscellaneous Appeals and Donations	710	3,963	4,673	5,422
VAT refund grant	-	-	-	138
Gift Aid tax recovered	12,511	200	12,711	15,866
	<u>76,338</u>	<u>4,163</u>	<u>80,501</u>	<u>94,916</u>
Fund raising				
Christmas/Autumn Fayre	638	-	638	650
Other	367	230	597	618
	<u>1,005</u>	<u>230</u>	<u>1,235</u>	<u>1,268</u>
Investment Income				
Interest	638	-	638	258
Church Activities				
Parochial Fees	2,850	-	2,850	2,616
Christian Centre Rent	12,064	-	12,064	10,862
Lunch club	2,007	-	2,007	1,150
Other	355	-	355	300
	<u>17,276</u>	<u>-</u>	<u>17,276</u>	<u>14,928</u>
Total Receipts	<u>95,257</u>	<u>4,393</u>	<u>99,650</u>	<u>111,370</u>
PAYMENTS				
Church Activities				
Parish Share and Deanery Subs	61,653	-	61,653	66,206
Vicar's Expenses	4,836	-	4,836	4,654
Payments to Verger, Organists and Cleaners	4,936	-	4,936	4,230
Church, Christian Centre and Vicarage Repairs and Maintenance	3,286	-	3,286	7,353
Heating, Lighting, Water and Cleaning Materials	6,112	-	6,112	6,809
Insurance	3,870	-	3,870	3,559
Parish Administration and Miscellaneous Expenses	4,114	-	4,114	3,159
Lunch Club	297	-	297	203
Other	-	-	-	82
Missions, Appeals and Charities	5,449	3,573	9,022	6,976
	<u>94,553</u>	<u>3,573</u>	<u>98,126</u>	<u>103,231</u>
Fund raising expenses	-	-	-	-
Capital Expenditure				
Piano and chairs	-	-	-	3,995
Total Payments	<u>94,553</u>	<u>3,573</u>	<u>98,126</u>	<u>107,226</u>
Excess of Receipts over Payments	704	820	1,524	4,144
Bank balances at 1 January	31,908	-	31,908	27,764
Bank balances at 31 December	<u>32,612</u>	<u>820</u>	<u>33,432</u>	<u>31,908</u>

PAROCHIAL CHURCH COUNCIL OF ST. PETER AND ST. PAUL'S, RIVER, DOVER

Charity number 1182752

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

STATEMENT OF ASSETS AND LIABILITIES AT THE YEAR END

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
Bank balances				
Community Account	12,063	820	12,883	11,997
CCLA - General Purposes	20,549	-	20,549	19,911
	<u>32,612</u>	<u>820</u>	<u>33,432</u>	<u>31,908</u>
Other Monetary Assets				
Gift Aid tax recovery	989	-	989	1,086
Interest receivable	276	-	276	-
	<u>1,265</u>	<u>-</u>	<u>1,265</u>	<u>1,086</u>
Fixed Assets - Net Book Value				
Pre 2008 items	127	-	127	169
AV/PA System	380	-	380	506
Water Heater	62	-	62	82
Kitchen Boiler	374	-	374	499
Outdoor Showcases	77	-	77	103
Computer equipment	148	-	148	197
Radio Mics	725	-	725	967
Sound desk, monitors & cables	266	-	266	355
Camera	278	-	278	371
Piano	1,192	-	1,192	1,589
New Chairs	1,055	-	1,055	1,407
	<u>4,684</u>	<u>-</u>	<u>4,684</u>	<u>6,245</u>
LIABILITIES				
Creditors	633	-	633	329

NOTES

1 The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

2 Restricted funds relate to sundry appeals made during the year
The movements in restricted funds during the year were:

	£	£
Balance brought forward	-	237
Receipts	<u>4,393</u>	<u>5,981</u>
	4,393	6,218
Payments	<u>3,573</u>	<u>6,184</u>
	820	34
Transfer to Unrestricted Funds	<u>-</u>	<u>-34</u>
Balance carried forward	<u>820</u>	<u>-</u>

The balance carried forward relates to Kitchen oven repair or replacement

Donations for appeals are not always identifiable and an estimate of £1,200 (including Gift Aid) has been used for such donations in addition to the designated donations.

Approved