

Report of the Trustees and  
Financial Statements for the Year Ended 31st December 2016  
for  
St Peters Church PCC

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

St Peters Church PCC

Contents of the Financial Statements  
for the year ended 31st December 2016

---

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

---

St Peters Church PCC

Reference and Administrative Details  
for the Year Ended 31st December 2016

**TRUSTEES**

Rev P J Goodey (Trustee)  
R G Atkinson (Trustee)

Members of the PCC are as follows:

Vicar...Rev.Phil Goodey \* Chair from 18/04/16  
Assisant Minister...Rev. Yvonne Salmon \*  
Wardens...Tony Avarad (until 18/04/16)  
David Bissell (from 18/04/16)  
Michael Coltham (from 18/04/16)  
Margaret Grieg (Chair until 18/04/16)

Elected Members:

Katy Abson  
Richard Atkinson \* Treasuer  
Chris Attwood \*  
Helen Pollitt (from 18/04/16)  
Michael Coltham (until 18/04/16)  
Ann Flitton  
Bryan Price (from 18/04/16)  
Belinda Knowler  
Alan McIntyre  
Anne Norris \*  
Sonia Nunn  
Mark Price  
Danny Watson  
Patsey Wastell (from 18/04/16)  
Nigel White (from 18/04/16)

Secretary : Derek Gouldsworthy.

\* = Representative for Deanery Synod

**PRINCIPAL ADDRESS**

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

**REGISTERED CHARITY NUMBER**

1136147

**INDEPENDENT EXAMINER**

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

Report of the Trustees  
for the year ended 31st December 2016

---

The PCC present their report with the financial statements of the charity for the year ended 31st December 2016. 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).

## **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.

### **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.

### **Organisational structure**

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

### **Related parties**

There were no related party transactions during the year.

### **Risk management**

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC met for 6 regular meetings, a day to consider the future and way forward for the Church and a follow up meeting to further consider points raised on this day. Attendance at PCC meetings was, on average, 64%.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The PCC has the responsibility of co-operating with the Vicar 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, 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, 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.

### **Grantmaking**

The PCC continues to make institutional grants at their discretion.

Report of the Trustees  
for the year ended 31st December 2016

---

## **OBJECTIVES AND ACTIVITIES**

### **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.

### **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 shown a decrease of £6,069.

### **Fundraising activities**

Income generated from fundraising activities has, once again, fallen but by only by £1,614. Over the last 3 years income from fundraising activities has fallen by £27,786.

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 at the village hall which is aimed at non Christians.

There were 204 people on the Electoral Roll. Average attendance was 156 at both services.

Work on the extension to the Churchyard was completed. The Churchyard was consecrated on 26th June 2016.

A major repair to the organ was undertaken along with two repairs to the bells. The bell repairs were funded by the Friends of St.Peters.

Five members of the PCC sit on the Deanery Synod. This provides a link with the wider structures of the church.

The church is a member of Churches Together in Maidstone.

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 DEVELOPMENTS**

Minor 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.

At the beginning of the year free reserves were £57,131. At 31st December 2016 free reserves were £55,133. At the beginning of the year restricted funds were £8,523 and at the end of the year were £13,131. Included in free reserves are fixed assets at net book value of £19,051. The PCC is aware of the ongoing need to maintain the fabric of the church and this has led to Council to be prudent regarding its free reserves policy.



Report of the Trustees  
for the year ended 31st December 2016

---

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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.

Approved by order of the board of trustees on ..... 24.4.17 ..... and signed on its behalf by:



.....  
Rev P J Goodey - Trustee

I report on the accounts for the year ended 31st December 2016 set out on pages six to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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 required.

It is my responsibility to:

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

**Basis of the independent examiner's report**

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 charity and a comparison of the accounts presented 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 an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives 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; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.

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

Date: .....

St Peters Church PCC

Statement of Financial Activities  
for the year ended 31st December 2016

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	118,419	1,596	120,015	116,825
Activities for generating funds	3	13,111	3,012	16,123	17,737
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	10,093	-	10,093	16,162
Other incoming resources		26	-	26	27
<b>Total incoming resources</b>		<b>141,649</b>	<b>4,608</b>	<b>146,257</b>	<b>150,751</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	5	7,502	-	7,502	8,529
<b>Charitable activities</b>					
Charitable activities	6	136,145	-	136,145	135,517
<b>Total resources expended</b>		<b>143,647</b>	<b>-</b>	<b>143,647</b>	<b>144,046</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		<b>(1,998)</b>	<b>4,608</b>	<b>2,610</b>	<b>6,705</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>57,131</b>	<b>8,523</b>	<b>65,654</b>	<b>58,949</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>55,133</b>	<b>13,131</b>	<b>68,264</b>	<b>65,654</b>

The notes form part of these financial statements




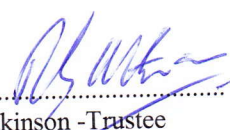
St Peters Church PCC

Balance Sheet  
At 31st December 2016

	Notes	Unrestricted fund £	Restricted fund £	2016 Total funds £	2015 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	19,051	-	19,051	13,176
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		-	-	-	188
Cash at bank		36,682	13,131	49,813	52,790
		<u>36,682</u>	<u>13,131</u>	<u>49,813</u>	<u>52,978</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(600)	-	(600)	(500)
<b>NET CURRENT ASSETS</b>		<u>36,082</u>	<u>13,131</u>	<u>49,213</u>	<u>52,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>55,133</u>	<u>13,131</u>	<u>68,264</u>	<u>65,654</u>
<b>NET ASSETS</b>		<u><u>55,133</u></u>	<u><u>13,131</u></u>	<u><u>68,264</u></u>	<u><u>65,654</u></u>
<b>FUNDS</b>	12				
Unrestricted funds				55,133	57,131
Restricted funds				<u>13,131</u>	<u>8,523</u>
<b>TOTAL FUNDS</b>				<u><u>68,264</u></u>	<u><u>65,654</u></u>

The financial statements were approved by the Board of Trustees on 24.4.17 and were signed on its behalf by:

  
.....  
Rev P J Goodey -Trustee

  
.....  
R G Atkinson -Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the year ended 31st December 2016

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

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.

Motor vehicles	- 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.

## 2. VOLUNTARY INCOME

	2016	2015
	£	£
Gifts	16,058	18,125
Donations	1,666	3,200
Planned giving	77,164	72,619
Legacies	2,278	100
Grants	6,695	6,950
Collections	16,154	15,831
	<u>120,015</u>	<u>116,825</u>

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

	2016	2015
	£	£
Other grants	<u>6,695</u>	<u>6,950</u>

Notes to the Financial Statements - continued  
for the year ended 31st December 2016**3. ACTIVITIES FOR GENERATING FUNDS**

	2016 £	2015 £
Fundraising events	11,981	12,592
Magazines	3,641	4,821
Sundry	501	324
	<u>16,123</u>	<u>17,737</u>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Activity	2016 £	2015 £
Fees	Charitable activities	<u>10,093</u>	<u>16,162</u>

**5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	2016 £	2015 £
Fund raising costs	1,388	2,149
Fund raising hall hire	4,790	4,524
Support costs	1,324	1,856
	<u>7,502</u>	<u>8,529</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Grant funding of activities (See note 7) £	Support costs (See note 8) £	Totals £
Charitable activities	<u>121,012</u>	<u>4,363</u>	<u>10,770</u>	<u>136,145</u>

**7. GRANTS PAYABLE**

	2016 £	2015 £
Charitable activities	<u>4,363</u>	<u>4,248</u>

Notes to the Financial Statements - continued  
for the year ended 31st December 2016

## 7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2016	2015
	£	£
Christain Aid	-	600
Christian Viewpoint	50	50
Friends of Kent Churches	-	10
RBL- Poppy Appeal	612	514
Childrens Society	-	209
Water Aid	200	332
Ghurka Welfare Trust	-	343
Demelza Hospice	81	55
Friends of St. Peters	-	222
Heart of Kent Hospice	2	-
International Needs	120	640
Angel Tree Project	-	50
Churches & Schools Together	1,000	1,000
J Rees- Larcombe	-	123
Maidstone Churches	20	100
Open Doors	214	-
Homeless	232	-
Cumbria Floods	250	-
British Heart Foundation	520	-
Alzheimers Society	325	-
Osophageal Patients	488	-
Cancer Research	2	-
Slide Away	189	-
Maidstone Christian Care	48	-
	<u>4,353</u>	<u>4,248</u>

## 8. SUPPORT COSTS

	Management
	£
Fundraising trading: cost of goods sold and other costs	1,324
Charitable activities	<u>10,770</u>
	<u>12,094</u>

Activity	Basis of allocation
Management	On the basais of costs incurred
Finance	On the basais of costs incurred

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



Notes to the Financial Statements - continued  
for the year ended 31st December 2016**8. SUPPORT COSTS - continued****Management**

			2016	2015
	Fundraising trading: cost of goods sold and other costs	Charitable activities	Total activities	Total activities
	£	£	£	£
Telephone	-	1,613	1,613	1,375
Postage and stationery	923	1,873	2,796	1,481
Independent examiners fees	388	288	676	552
Depreciation of tangible and heritage assets	13	3,102	3,115	2,161
Professional fees	-	904	904	-
General administration	-	2,990	2,990	-
	<u>1,324</u>	<u>10,770</u>	<u>12,094</u>	<u>5,569</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the year ended 31st December 2015.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2016 nor for the year ended 31st December 2015.

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£
<b>COST</b>				
At 1st January 2016	57,982	4,500	3,342	65,824
Additions	<u>8,990</u>	<u>-</u>	<u>-</u>	<u>8,990</u>
At 31st December 2016	<u>66,972</u>	<u>4,500</u>	<u>3,342</u>	<u>74,814</u>
<b>DEPRECIATION</b>				
At 1st January 2016	44,999	4,357	3,292	52,648
Charge for year	<u>3,076</u>	<u>29</u>	<u>10</u>	<u>3,115</u>
At 31st December 2016	<u>48,075</u>	<u>4,386</u>	<u>3,302</u>	<u>55,763</u>
<b>NET BOOK VALUE</b>				
At 31st December 2016	<u>18,897</u>	<u>114</u>	<u>40</u>	<u>19,051</u>
At 31st December 2015	<u>12,983</u>	<u>143</u>	<u>50</u>	<u>13,176</u>

Notes to the Financial Statements - continued  
for the year ended 31st December 2016**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Other creditors	<u>600</u>	<u>500</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.16	Net movement in funds	At 31.12.16
	£	£	£
<b>Unrestricted funds</b>			
General fund	57,131	(1,998)	55,133
<b>Restricted funds</b>			
Roof fund	8,523	4,608	13,131
<b>TOTAL FUNDS</b>	<u>65,654</u>	<u>2,610</u>	<u>68,264</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	141,649	(143,647)	(1,998)
<b>Restricted funds</b>			
Roof fund	4,608	-	4,608
<b>TOTAL FUNDS</b>	<u>146,257</u>	<u>(143,647)</u>	<u>2,610</u>

Detailed Statement of Financial Activities  
for the year ended 31st December 2016

	2016 £	2015 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	16,058	18,125
Donations	1,666	3,200
Planned giving	77,164	72,619
Legacies	2,278	100
Grants	6,695	6,950
Collections	16,154	15,831
	<u>120,015</u>	<u>116,825</u>
<b>Activities for generating funds</b>		
Fundraising events	11,981	12,592
Magazines	3,641	4,821
Sundry	501	324
	<u>16,123</u>	<u>17,737</u>
<b>Incoming resources from charitable activities</b>		
Fees	10,093	16,162
<b>Other incoming resources</b>		
Interest	26	27
<b>Total incoming resources</b>	<u>146,257</u>	<u>150,751</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fund raising costs	1,388	2,149
Fund raising hall hire	4,790	4,524
	<u>6,178</u>	<u>6,673</u>
<b>Charitable activities</b>		
Youth work	1,190	5,152
Books and periodicals	331	502
Equipment	1,543	3,570
Insurance	4,743	5,122
Light and heat	3,857	2,880
Upkeep	10,157	12,692
Conferences and courses	305	1,263
Gifts	2,805	6,125
Salaries	1,455	3,475
Parish share	77,165	74,284
Carried forward	103,551	115,065

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 2016

	2016 £	2015 £
<b>Charitable activities</b>		
Brought forward	103,551	115,065
Church services	6,906	8,440
Organ	5,516	368
Sundry expenses	3,520	2,430
Motor expenses	1,519	1,253
Grants to institutions	4,363	4,248
	<u>125,375</u>	<u>131,804</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,613	1,375
Postage and stationery	2,796	1,481
Independent examiners fees	676	552
Professional fees	904	-
General administration	2,990	-
Fixtures and fittings	3,076	2,113
Motor vehicles	29	36
Computer equipment	10	12
	<u>12,094</u>	<u>5,569</u>
<b>Total resources expended</b>	<u>143,647</u>	<u>144,046</u>
 <b>Net income</b>	 <u><u>2,610</u></u>	 <u><u>6,705</u></u>

This page does not form part of the statutory financial statements