

Report of the Trustees and  
Financial Statements for the Year Ended 31st December 2017  
for  
St Peters Church PCC

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

St Peters Church PCC

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for the year ended 31st December 2017

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St Peters Church PCC

Reference and Administrative Details  
for the Year Ended 31st December 2017

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**TRUSTEES**

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

Members of the PCC are as follows:

Vicar...Rev.Phil Goodey \* Chair

Assisant Minister...Rev. Yvonne Salmon \*

Curate...Steven Sivyer (from 01/04/17)

Wardens:

David Bissell (from 24/04/17 to 11/17)

Elected Members:

Katy Abson

Richard Atkinson \* Treasuer (until 18/04/17)

Christine Attwood \*

Helen Pollitt (until 09/17)

Michael Coltham

Ann Flitton

Bryan Price Treasurer (from 18/04/17)

Belinda Knowler

Alan McIntyre

Anne Norris \*

Jeanette Coster

Mark Price

Danny Watson

Secretary : Derek Gouldsworthy (until 05/17)

Alison Moore (from 05/17)

\* = 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

The PCC present their report with the financial statements of the charity for the year ended 31st December 2017. 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, Curate, 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. Attendance at PCC meetings was, on average, 14.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The PCC has the responsibility of co-operating with the Vicar, Curate and Assistant Minister in promoting in the ecclesiastical parish the whole mission of the Church. It also has responsibilities to maintain the Church building and Churchyard.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. Our services reflect this through prayer, Bible readings, worship and sacrament.

When planning our activities, the Vicar, Curate, Assistant Minister and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We achieve this through:

- Worship and prayer, learning about the bible and developing a knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

### **Significant activities**

When planning activities, the Vicar, Curate, 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.

## **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 an increase of £8,638.

### **Fundraising activities**

Income generated from fundraising activities has, once again, fallen but by only £2,798. Over the last 4 years income from fundraising activities has fallen by £30,584.

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 of Junction Church in the village hall offering an alternative service.

Outreach activities include CAST (Churches and Schools Together, in conjunction with Family Trust); a Toddlers Group was set up during the year; Messy Church is held monthly; numerous Home Groups are active; and a Friendship Circle meets monthly. The church is a member of 'WayPoint' Churches Together in Maidstone.

Rotas operate for the provision of Church Cleaning, Church Flowers, Church Guiding, Church Refreshments and printing and distribution of the Church magazine.

There were 206 people on the Electoral Roll. Average attendance was 114 at both services.

A wooden cabinet was fitted in the South Porch at a cost of £1,700. Numerous repairs were made in the South Porch, Organ, Organ Loft, Vestry and the flooring in the Nave.

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

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 £55,133. At 31st December 2017 free reserves were £33,189. At the beginning of the year restricted funds were £13,131 and at the end of the year were £21,276. Included in free reserves are fixed assets at net book value of £15,150. 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.

St Peters Church PCC

Report of the Trustees  
for the year ended 31st December 2017

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

.....  
Rev P J Goodey - Trustee

Statement of Trustees Responsibilities  
for the year ended 31st December 2017

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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.

I report on the accounts for the year ended 31st December 2017 set out on pages seven to thirteen.

**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 2017

	Notes	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	98,371	-	98,371	120,015
Activities for generating funds	3	13,350	200	13,550	16,123
<b>Incoming resources from charitable activities</b>					
Charitable activities	4	18,731	-	18,731	10,093
Other incoming resources		7	-	7	26
<b>Total incoming resources</b>		<b>130,459</b>	<b>200</b>	<b>130,659</b>	<b>146,257</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	5	4,683	-	4,683	7,502
<b>Charitable activities</b>					
Charitable activities	6	139,775	-	139,775	136,145
<b>Total resources expended</b>		<b>144,458</b>	<b>-</b>	<b>144,458</b>	<b>143,647</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(13,999)	200	(13,799)	2,610
Gross transfers between funds	12	(7,945)	7,945	-	-
Net incoming/(outgoing) resources		(21,944)	8,145	(13,799)	2,610
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		55,133	13,131	68,264	65,654
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,189</b>	<b>21,276</b>	<b>54,465</b>	<b>68,264</b>

The notes form part of these financial statements

St Peters Church PCC

Balance Sheet  
At 31st December 2017

	Notes	Unrestricted fund £	Restricted fund £	2017 Total funds £	2016 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	19,650	(4,500)	15,150	19,051
<b>CURRENT ASSETS</b>					
Cash at bank		13,539	25,776	39,315	49,813
<b>CREDITORS</b>					
Amounts falling due within one year	11	-	-	-	(600)
<b>NET CURRENT ASSETS</b>		<u>13,539</u>	<u>25,776</u>	<u>39,315</u>	<u>49,213</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,189</u>	<u>21,276</u>	<u>54,465</u>	<u>68,264</u>
<b>NET ASSETS</b>		<u>33,189</u>	<u>21,276</u>	<u>54,465</u>	<u>68,264</u>
<b>FUNDS</b>	12				
Unrestricted funds				33,189	55,133
Restricted funds				21,276	13,131
<b>TOTAL FUNDS</b>				<u>54,465</u>	<u>68,264</u>

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

.....  
Rev P J Goodey -Trustee

The notes form part of these financial statements

**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**

	2017 £	2016 £
Gifts	10,817	16,058
Donations	5,769	1,666
Planned giving	68,762	77,164
Legacies	-	2,278
Grants	518	6,695
Collections	12,505	16,154
	<u>98,371</u>	<u>120,015</u>

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

	2017 £	2016 £
Other grants	<u>518</u>	<u>6,695</u>

Notes to the Financial Statements - continued  
for the year ended 31st December 2017**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>9,183</b>	11,981
Magazines	<b>4,058</b>	3,641
Sundry	<b>309</b>	501
	<b><u>13,550</u></b>	<b><u>16,123</u></b>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fees	<b>18,731</b>	10,093
Activity		
Charitable activities		

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Fund raising costs	<b>110</b>	1,388
Fund raising hall hire	<b>4,573</b>	4,790
Support costs	<b>-</b>	1,324
	<b><u>4,683</u></b>	<b><u>7,502</u></b>

**6. CHARITABLE ACTIVITIES COSTS**

	<b>Direct costs</b>	<b>Grant</b>	<b>Support costs</b>	<b>Totals</b>
	<b>(See note 7)</b>	<b>funding of</b>	<b>(See note 8)</b>	
	<b>£</b>	<b>activities</b>	<b>£</b>	<b>£</b>
Charitable activities	<b><u>120,458</u></b>	<b><u>3,410</u></b>	<b><u>15,907</u></b>	<b><u>139,775</u></b>

Notes to the Financial Statements - continued  
for the year ended 31st December 2017**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2017	2016
	£	£
Youth work	1,711	1,190
Books and periodicals	1,000	331
Equipment	923	1,543
Insurance	4,562	4,743
Light and heat	4,773	3,857
Upkeep	10,770	10,157
Conferences and courses	539	305
Gifts	100	2,805
Salaries	135	1,455
Parish share	81,711	77,165
Church services	8,758	6,906
Organ	1,904	5,516
Sundry expenses	576	3,520
Motor expenses	2,996	1,519
	<u>120,458</u>	<u>121,012</u>

**8. SUPPORT COSTS**

	Management	Other	Totals
	£	£	£
Charitable activities	<u>15,793</u>	<u>114</u>	<u>15,907</u>

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

**Management**

	2017	2016
	Charitable activities	Total activities
	£	£
Postage and stationery	3,394	2,796
Independent examiners fees	600	676
Depreciation of tangible and heritage assets	3,787	3,115
Telephone	2,254	1,613
Professional fees	160	904
General administration	5,598	2,990
	<u>15,793</u>	<u>12,094</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2017 nor for the year ended 31st December 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2017 nor for the year ended 31st December 2016.

Notes to the Financial Statements - continued  
for the year ended 31st December 2017**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1st January 2017	66,972	4,500	3,342	74,814
Disposals	-	(4,500)	-	(4,500)
At 31st December 2017	66,972	-	3,342	70,314
<b>DEPRECIATION</b>				
At 1st January 2017	48,075	4,386	3,302	55,763
Charge for year	3,779	-	8	3,787
Eliminated on disposal	-	(4,386)	-	(4,386)
At 31st December 2017	51,854	-	3,310	55,164
<b>NET BOOK VALUE</b>				
At 31st December 2017	15,118	-	32	15,150
At 31st December 2016	18,897	114	40	19,051

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2017 £</b>	<b>2016 £</b>
Other creditors	-	600

**12. MOVEMENT IN FUNDS**

	<b>At 1.1.17 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31.12.17 £</b>
<b>Unrestricted funds</b>				
General fund	55,133	(13,999)	(7,945)	33,189
<b>Restricted funds</b>				
Roof fund	13,131	200	7,945	21,276
<b>TOTAL FUNDS</b>	68,264	(13,799)	-	54,465

Notes to the Financial Statements - continued  
for the year ended 31st December 2017**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,459	(144,458)	(13,999)
<b>Restricted funds</b>			
Roof fund	200	-	200
<b>TOTAL FUNDS</b>	<u>130,659</u>	<u>(144,458)</u>	<u>(13,799)</u>

**Comparatives for 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>

Comparative 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>

St Peters Church PCC

Detailed Statement of Financial Activities  
for the year ended 31st December 2017

	2017 £	2016 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	10,817	16,058
Donations	5,769	1,666
Planned giving	68,762	77,164
Legacies	-	2,278
Grants	518	6,695
Collections	12,505	16,154
	<b>98,371</b>	<b>120,015</b>
<b>Activities for generating funds</b>		
Fundraising events	9,183	11,981
Magazines	4,058	3,641
Sundry	309	501
	<b>13,550</b>	<b>16,123</b>
<b>Incoming resources from charitable activities</b>		
Fees	18,731	10,093
<b>Other incoming resources</b>		
Interest	7	26
<b>Total incoming resources</b>	<b>130,659</b>	<b>146,257</b>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fund raising costs	110	1,388
Fund raising hall hire	4,573	4,790
	<b>4,683</b>	<b>6,178</b>
<b>Charitable activities</b>		
Youth work	1,711	1,190
Books and periodicals	1,000	331
Equipment	923	1,543
Insurance	4,562	4,743
Light and heat	4,773	3,857
Upkeep	10,770	10,157
Conferences and courses	539	305
Gifts	100	2,805
Salaries	135	1,455
Parish share	81,711	77,165
Carried forward	106,224	103,551

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 2017

	2017 £	2016 £
<b>Charitable activities</b>		
Brought forward	106,224	103,551
Church services	8,758	6,906
Organ	1,904	5,516
Sundry expenses	576	3,520
Motor expenses	2,996	1,519
Grants to institutions	3,410	4,363
	<u>123,868</u>	<u>125,375</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	2,254	1,613
Postage and stationery	3,394	2,796
Independent examiners fees	600	676
Professional fees	160	904
General administration	5,598	2,990
Fixtures and fittings	3,779	3,076
Motor vehicles	-	29
Computer equipment	8	10
	<u>15,793</u>	<u>12,094</u>
<b>Other</b>		
Loss on sale of tangible fixed assets	114	-
	<u>114</u>	<u>-</u>
<b>Total resources expended</b>	<b>144,458</b>	<b>143,647</b>
	<u>          </u>	<u>          </u>
<b>Net (expenditure)/income</b>	<b>(13,799)</b>	<b>2,610</b>
	<u>          </u>	<u>          </u>

This page does not form part of the statutory financial statements