

St Philip & St James Church, Chatham
King George Road
Walderslade
Chatham
Kent
ME5 0TZ

**Annual Report
and
Financial Statements
of the
Parochial Church
Council**

UK registered charity No.1130600

For the year ended 31 December 2018

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham

Registered Charity number: 1130600

Annual Report January to December 2018

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The church has a vision which at this time is three-fold:

- To engage with a renewed or charismatic way of life – including Sunday worship.
- To connect with our local community (principally our geographic parish) with the intention of long term mission and discipleship.
- To become a church which resources other churches.

Church life

In 2018 the pattern of Sunday services remained stable with a main service at 10am and a service at 5pm. Sunday morning services regularly include children's activities, and once a month a service there is "Songs of Praise" which is particularly popular amongst the older congregants. Midweek meetings include home groups (fortnightly), a bible study group for men (fortnightly) and prayer meetings (various across the parish). There are regular evening meals out for mutual friendship and support amongst the men and women (separately). Since 1st May 2018 we have offered a communion service on Tuesday lunchtimes which has proved to be an attractive offer to a number of people who stay for lunch. In addition, a team of pastoral visitors support the work of the clergy by regularly visiting a number of church members who are house-bound and/or sick, some of these visits are to take communion at home. In October 2018 the church ran a "church weekend away at home" which was hugely successful in terms of attendance and the programme on offer. The weekend was led by Adrian Chatfield with talks around the theme of being the people of God on earth.

Meetings and services of wider public benefit include our Breakaway community lunch. The community choir "Walderslade Sings!" which launched in 2017 continues to grow in popularity drawing members from the local community, some of whom also come to church services. "Kidz Klub" also continued in 2018 as a fortnightly event aimed at primary school children in the local community. Sessions include games, craft, songs and bible stories with a reach of more than 100 children over all. "Cafe and Tots" on a Monday morning is well liked and supported by the local community. We continue to run coffee and drop in mornings at "the Net", a community facility in the parish, and a foodbank distribution point in partnership with Medway Foodbank. Occasional activities of public benefit include a special meal and party on Christmas Day for all who wish to join, a holiday club for older people (under the auspices of the local ecumenical group "Glad to be Grey") as well as a residential trip for older people, run by the "Good news club" and also a holiday club for around 50 primary school children run in co-operation and conjunction with other local churches in the *Churches Together in Walderslade* network. The church takes assemblies in three of the local schools on a weekly basis. The church also hosted a

number of events to bless the local community including a Pancake Day party and a not-a-halloween event.

There are two annual camping and caravanning opportunities for members to grow in relationship with each other and with God:- A trip to the New Wine summer conference in Somerset, and a more informal gathering over a weekend in May.

We also support various activities locally (e.g. communion in the local hospice) and internationally via a wide range of missionary links.

Public Benefit

On the pages of this report, the PCC has profiled regular aspects of church life, meetings and services of wider public benefit, special events, occasional offices and grants given. In so doing the PCC sees itself as meeting the criteria of "Public Benefit" for registered charities through the activities listed. The Trustees are aware of the supplementary guidance on charities for the advancement of religion.

One off events

The church continues to offer annual services of great interest and benefit to the local community. In November 2018 we hosted a Memorial Service for all those who had lost a loved one in the previous year in partnership with Medway funeral directors. In December, as part of our Christmas celebrations, we offered a crib service for children and parents, as well as a carol service which were very well attended by the community at large. The women of St Philip & St James also had a Ladies Away Day in June which was well subscribed and greatly appreciated by those who attended.

We offer baptism and thanksgiving services to local families and church members. Most of these happen in the Sunday morning service and draw an average of fifty visitors per family.

Church Attendance

As at April 2018 there were 192 (2017:201) people on the Church Electoral Roll (approximately 40% of whom are resident in the parish). This is a net decrease of 9 (4.5%) since 2017. It does not include the transfer of members to the church plant (St John's Chatham) that was launched on 1 January 2018 with 12 adults from this congregation that were on the electoral roll at the launch, and thus remained so until ineligible.

The average weekly attendance counted during October 2018 was 125 adults (2017: 172, 2016: 155, 2015: 174, 2014: 158, 2013: 183, 2012: 156,) and children 13 (2017: 22, 2016:17, 2015: 28, 2014: 32, 2013: 35, 2012: 44,). In 2018 the count was influenced by the necessary inclusion of both the church weekend away at home, two Sundays of local school half term holidays within October, and no baptisms in that month. These numbers reflect reach (different people attending) as distinct to attendances on any particular Sunday (ie some people came more than once but any repeat visits are not counted).

Occasional offices

In 2018, St Philip and St James Church conducted 11 (2017: 16, 2016: 23) baptisms, and there were no (2017: 0, 2016: 2) adults who reaffirmed their baptismal vows. There were also no (2017:2, 2016: 1) services of thanksgiving for the birth of a child. There was a confirmation service in September 2018 at St William's Church, Walderslade at which no church members (2017:5, 2016: 6) were confirmed. During the course of the year, we conducted two (2017:0, 2016: 1) weddings in church and 30 (2017: 26, 2016: 27) funerals of which 5 (2017:4, 2016: 7) were in the church building.

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2018, relating to the church building and church hall as well as other issues relating to the mission of the church. Key fabric issues attended to during the year included:

1. Attempted to find a more secure way of enabling the Pre-school children to play outdoors.
2. Minor fabric and other expenditure.

Grants

The church is presently committed to giving away 10% of income to mission work in areas outside of the parish. The bulk of the money currently goes to particular missionaries who have historic links with the church, and thus were sent out by the church in some way.

The Mission allocation for 2018 was agreed and donations to each of CMS (Pat Blanchard in Chile), CMS (Eric & Rhena Clouston – India), SIM (Ruth Guinness – Malawi), and Helper (Andy Blake – Tanzania). Smaller amounts were sent to each of David and Robin Stearns (Uganda), Face to Face trust (Kevin Moore in Norfolk), Ubaku Boys home, Rwanda (Rebecca and Evode Usabyamahoro); Paul Jhass for his missional work in India.

Financial Review

The first half of 2018 brought an anticipated reduction in voluntary income due to the planting of St John's Church Chatham and the strengthening of other churches in the area. There was a significant stewardship campaign in the summer of 2018 which has resulted in voluntary giving income (including Gift Aid, but excluding donations for restricted purposes) rising again, but over the year in total a reduction of £7,718 (5.7%)

This income reduction was offset by lettings income rising by 4%. Fees from weddings and funerals were substantially improved (103% increase) partly by taking funerals from within the parish, rather than on behalf of other local churches. This led to the overall unrestricted fund income rising by 1.2%

In terms of costs, stipend payments and associated costs of housing, parish offer, and heating and lighting are relatively inflexible within a year, however the PCC decided at the start of 2018 to be cautious in the parish offer, choosing to offer the same proportion of income budgeted (as at Q1 2018) in 2018 as actually occurred in 2017, this resulted in a reduction of parish share by 10.3%. Overall, costs in the year associated with the unrestricted fund decreased marginally (2.2%).

The PCC employed a part time Church Operations Officer and a part time children and families worker (until retirement at 31 March 2019). The children and families worker was part funded in 2017 with a grant from the Bishops Fund for mission, but largely from internal resources in 2018. Whilst that fund shows a negative balance at year end there has been a specific donation in 2019 to cover this. The PCC is committed to continuing investment in enabling local residents to discover and respond to the love of God.

Reserves Policy

The PCC continued its cash reserves policy whereby the unrestricted funds not committed or invested in tangible fixed assets (roughly "the free reserves") held aims to be between one and two months of the resources expended. The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. In the event of a significant drop in funding, the PCC would consider how the funding can be replaced or activities changed, and may arrange for an appeal to be made to the congregation. At the end of December 2018, the free reserves

amounted to £80,457. This sum represents just over 6½ months of expenditure and exceeds the range outlined above, the PCC was mindful that as at December 31st 2017 so numerous church members formed a new church plant (St John's Church, Chatham) and thus income was set to be significantly reduced initially in 2018 so set a cautious approach to 2018. The Trustees consider that despite the marginal overall deficit on the year, the amount of reserves held mean they are confident that they are a Going Concern.

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered on 17 July 2009 under registered charity number 1130600. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2017, London: Church House Publishing).

Committees

The full PCC met ten times in 2018 (not August or December) and four times in 2019 before signing off this report. Sub-committees met on an occasional basis between PCC meetings and recommendations or proposals were received and discussed by the full PCC. The PCC in 2018 had the following sub-committees, which met on an occasional basis between full meetings of the PCC. Standing Committee is the only committee required by law.

Fabric Committee:

During 2018 fabric issues were dealt with by the Churchwardens in consultation with the PCC.

Missionary Committee:

The Committee attends to matters relating to the church's support of the work of mission largely overseas and also in this country, outside the parish. It is responsible for making recommendations to the PCC for the allocation of the Mission budget.

Standing Committee:

This committee meets on an occasional basis to transact any urgent business of the PCC between its meetings, subject to any directions given by the Council.

Youth committee:

The Committee meets on an occasional basis to address issues concerning children and youth activities.

Code of Conduct committee

A small group of members (Guy Gallico, Winston Archibald, Rose Robinson) were tasked with drafting a code of conduct which the PCC approved at the June 2018 meeting.

Risk Management

In its ongoing programme of risk management, the PCC has documented financial procedures (covering handling of cash, authorising expenditure, approving and paying for items of expenditure), procedures for handling disturbances at services (although not needed to be acted on during the year) and a fire risk assessment. In regard to safeguarding both children and vulnerable adults, the PCC follows the Diocese of Rochester's Safeguarding procedures and policies. The PCC has also identified the risk of claims arising from historic debt advice and has appropriate Insurance against that situation.

Reference and administrative information

Background

St Philip and St James' Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Centre Complex of St Philip and St James, King George Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following served as members of the PCC:

Incumbent and Chair: The Rev'd Martyn Saunders
Assistant clergy: The Rev'd Adele Barker
Reader: Dr Rose Robinson
Churchwardens: Mrs Diane Hatcher (from May 13th 2018)
 Mrs Pauline Rawlings (until May 13th 2018)
 Mr Winston Archibald

Members of Rochester Diocesan Synod:

 Mrs Julie Campbell (from 1 Aug 2018)
 Mr Guy Gallico

Representatives to Rochester Deanery Synod:

 Mrs Sue Cook (to 22 April 2018)
 Mr Joe Franqueira
 Mrs Tracy Read
 Mrs Helen Robinson (from 22 April 2018 until 31 March 2019)

Elected and co-opted members of the PCC:

Mr Chris Banister	Mr Steve Killick (from 22 April 2018)
Mrs Sue Cook (to 22 April 2018)	Mrs Val Kinslow (to 22 April 2018)
Mr John Crook (from 22 April 2018)	Mr Roger Kiralfy (to 22 April 2018)
Mrs Heather Drew	Mr John Lawrence
Mrs Beth Franqueira	Miss Cheryl Philips
Mr Steve Fouch	Mrs Louise Shrubsole (to 22 April 2018)
Mrs Diane Hatcher (until May 13 th 2018)	Mr Chris Sims (from 22 April 2018 and
Mrs Rita Holding (co-opted 15 Jan 2019, treasurer from 19 Feb 2019)	treasurer to 25 June 2018)
	Mrs Tanya Terry (vice chair)

In attendance as PCC secretary, Mrs Mary Burling.

Contact Details

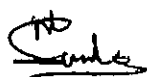
Correspondence may be addressed to: PCC Chair, St Philip and St James' Church, King George Road, Chatham, Kent ME5 0TZ.

Bank: CAF Bank Ltd, 25 Kings Hill Ave, Kings Hill, West Malling, Kent ME19 4TA

Independent examiner:

Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 28 April 2019 and signed on their behalf by



Rev'd Martyn Saunders (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2018

	Note Unrestricted Funds		Designated Funds		Restricted Funds		TOTAL 2018		Unrestricted Funds		Designated Funds		Restricted Funds		TOTAL 2017	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES																
<i>Income from donations</i>	125,152	4,210		11,568	140,930											
<i>Income from other trading activities</i>	11,961	-		12,089	24,050											
<i>Investment income</i>	-	7		-	7											
<i>Charitable activities</i>	11,331	-		7,130	18,461											
<i>Other incoming resources</i>	-	-		-	-											
TOTAL INCOMING RESOURCES	148,444	4,217		30,787	183,448											
RESOURCES USED																
<i>Expenditure on charitable activities</i>	140,910	3,264		39,747	183,921											
TOTAL RESOURCES EXPENDED	140,910	3,264		39,747	183,921											
NET MOVEMENT IN FUNDS	7,534	953		(8,960)	(472)											
BALANCES BROUGHT FORWARD AT 1 JANUARY	72,823	4,660		12,187	89,670											
Transfer of funds	100	-		400	500											
BALANCES CARRIED FORWARD AT 31 DECEMBER	80,457	5,613		3,627	89,698											

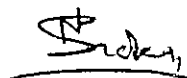
PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

BALANCE SHEET AS AT 31 DECEMBER 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible	5	1,638	1,734
CURRENT ASSETS			
Debtors	6	23,544	23,210
Repair Funds		3,348	1,521
Bank Accounts		64,620	84,105
Cash		41	41
		<u>91,553</u>	111,681
LIABILITIES:			
Creditors - Amounts Falling Due Within One Year	7	(3,493)	(2,143)
NET CURRENT ASSETS		<u>88,060</u>	109,538
TOTAL ASSETS less CURRENT LIABILITIES		<u>89,698</u>	111,670
Creditors - Amounts Falling Due After One Year		-	-
TOTAL NET ASSETS		<u><u>89,698</u></u>	111,670
FUNDS			
Unrestricted		80,457	77,321
Designated Repair funds	8	3,347	1,521
Designated Barnabas fund	8	291	719
Designated Breakaway fund	8	539	364
Designated Young Peoples fund	8	1,535	1,535
Designated Senior Persons fund	8	-	310
Other Designated Funds	8	2,300	307
Restricted fund - Bereavement Group	9	310	310
Restricted fund - GLOW	9	231	231
Restricted fund - Good News Club	9	301	301
Restricted fund - Walderslade Sings!	9	966	677
Restricted fund - Childrens & Family Worker	9	(580)	(10,769)
		<u>89,698</u>	89,670

Approved by the PCC on ^{21 May} ~~April~~ 2019

Signature



Rev Martyn Saunders
Chairman

Signature



Rita Holding
PCC Treasurer

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2018

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2015 and Financial Reporting Standard (FRS) 102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which would be shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

a Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest, where material, is apportioned to individual funds on an average balance basis.

Designated funds represent amounts from donations where the PCC has some discretion over their use within specified boundaries or set aside from general funds by the PCC and allocated for specific purposes.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

b Incoming Resources

Planned Giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends would be accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

c. Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The parish offer to the diocese is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

d Fixed Assets

Consecrated and beneficed property is not included in the accounts in accordance with section 10 (2) of the Charities Act 2011.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property, listed in the churches' inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Fixed Assets are depreciated to reflect their diminution of value over their estimated economic lifetime, as follows:

Office equipment and computers: 3-5 years. Fixtures and fittings: 10 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2018

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2018 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2017 £
a. Income from donations								
Regular Giving	95,224	2,560	7,599	105,383	95,550		5,285	102,835
Church Collections	8,579	1,650	200	10,429	10,400	85		10,485
Income Tax Recovered	21,349		369	21,718	21,722		117	21,839
Grants Received			3,400	3,400				
Legacies				-				
Sundry Donations				-				
	125,152	4,210	11,568	140,930	127,672	835	5,402	133,909
b. Income from other trading activities								
Church hall lettings etc	7,635			7,635	7,531			7,531
Fund raising events	3,110		12,067	15,177				
Other fundraising	1,216		22	1,238		3,270		3,270
	11,961	-	12,089	24,050	7,531	3,270		10,801
c. Investment Income								
Dividends and interest		7		7	7			7
d. Charitable Activities								
Sundry income				-				
Fees - Weddings & Funerals	7,533			7,533	7,411			7,411
Youth activity fees	-			-	77			77
Other activities Income	3,798		7,130	10,928	7,397	772	5,107	13,276
	11,331	-	7,130	18,461	8,775	849	5,107	14,731
e. Other Incoming resources								
Insurance claims				-				
TOTAL INCOMING RESOURCES	148,444	4,217	30,787	183,448	145,977	837	22,110	173,555

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2018

3. RESOURCES EXPENDED

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2018	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2017
		£	£	£	£	£	£	£	£
a. Expenditure on Charitable Activities									
Missionary and charitable giving:									
Church overseas:									
- missionary societies		12,700			12,700				12,700
- relief and development agencies		91			91				91
Home missions		1,413	300	(200)	1,513				1,513
UK Organisations		294			294				294
		14,498	300	(200)	14,598				14,598
Contributions to Diocese		68,970			68,970				68,970
Clergy Costs									
Clergy expenses		3,337			3,337				3,337
Clergy Housing costs		4,009			4,009				4,009
Church administrator	4	8,667			8,667				8,667
		16,013			16,013				16,013
Church Activity Costs									
Good News Club				11,946	11,946				11,946
Youth & Childrens Work		3,780	148	17,431	21,359				21,359
Worship Expenses		2,713			2,713				2,713
Web Site & Publicity		1,263			1,263				1,263
Outreach & Training Events		4,620	107	8,858	13,585				13,585
Other Church Activity costs		2,355	399	1,651	4,405				4,405
		14,731	654	39,886	55,271				55,271
Church Building Costs									
Church Insurance		1,800			1,800				1,800
Utilities		4,770			4,770				4,770
Cleaning	4	4,394			4,394				4,394
Maintenance		4,122	(273)		3,849				3,849
Building Repairs		323			323				323
Furnishing, equipment (not Capitalised)		642			642				642
Depreciation		4,727			4,727				4,727
		20,778	(273)		20,505				20,505
Other Costs									
Subscriptions		380			380				380
Telephone/internet		845			845				845
Photocopier		754			754				754
Printing, Post and Stationery		300			300				300
Sundry expenditure		1,707	2,524		4,231				4,231
Independent Examiner's fee		350			350				350
Bookkeeping costs		1,525			1,525				1,525
Bank charges		60	60	60	180				180
		5,921	2,584	60	8,565				8,565
TOTAL RESOURCES USED		140,910	3,264	39,747	183,921				183,921

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2018

4	STAFF COSTS	2018	2017
		£	£
	Wages and salaries:		
	Church Operating Officer	8,667	8,667
	Children & Families Worker (Restricted Fund)	19,994	19,994
		<u>28,661</u>	<u>28,661</u>

During the year the PCC employed a Church Operations Officer, and a Childrens & Families Worker. No PCC member received any reimbursement of expenses or remuneration, though an immaterial portion of the expenses paid to the clergy may be related to services to the PCC.

The PCC operates a Money Purchase Pension Scheme for eligible employees. The cost of contributions to the scheme in the year was £474 (included above). £ 1,448 was paid by the PCC towards training & holiday club attendance for PCC member Rose Robinson as part of her role.

5	FIXED ASSETS	Equipment	Total
		£	£
	<i>Cost</i>		
	Brought Forward	23,450	23,450
	Additions	1,638	1,638
	Disposals	-	-
	Carried Forward	<u>25,088</u>	<u>25,088</u>
	<i>Depreciation</i>		
	Brought Forward	18,723	18,723
	Charge for the year	4,727	4,727
	Disposals	-	-
	Carried Forward	<u>23,450</u>	<u>23,450</u>
	Net Book Value 31st December 2018	<u>1,638</u>	<u>1,638</u>
	Net Book Value 1st January 2018	<u>3,124</u>	<u>3,124</u>

Addition is of a PC for church use, depreciation over 3 years on a straight line basis

6	DEBTORS	2018	2017
		£	£
	Gift Aid recoverable	21,917	21,917
	Other debtors	117	117
	Tax Refund due from 2017	1,510	1,510
		<u>23,544</u>	<u>23,544</u>

7	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	£	
	Creditors		
	Accruals and deferred income	3,493	3,493
		<u>3,493</u>	<u>3,493</u>

The PCC has a 5 year contract on its photocopier, taken out in June 2017, with an ongoing liability of £99/quarter until the end of the contract.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2018

8 MOVEMENT IN DESIGNATED FUNDS

	Repair Fund	Barnabas Fund	Breakaway Fund	Young Peoples Fund	Senior Persons Fund	Sundry Funds
	£	£	£	£	£	£
Incoming Resources						
Income from donations			-			2,050
Income from activities			2,560			
Transfers from General Funds	1,816					
Transfers from Other Funds						
Interest received	7					
	<u>1,823</u>	-	<u>2,560</u>	-	-	<u>2,050</u>
Resources Used						
Expenditure for designated purpose						
Activity costs			1,665		506	
Administration costs			60			50
Transfers to General Funds			200			
Transfers to Other Funds			600			
	-	-	<u>2,525</u>	-	<u>506</u>	<u>50</u>
Net Incoming/(Outgoing) Resources	<u>1,823</u>	-	<u>35</u>	-	<u>(506)</u>	<u>2,000</u>
Balance brought forward at 1st January	1,524	291	504	1,535	506	300
Balance Carried forward	<u>3,347</u>	<u>291</u>	<u>539</u>	<u>1,535</u>	-	<u>2,300</u>

Repair Fund - The PCC sets aside funds to provide for the future repair of the church/hall and the curate's residence at 3A Kit Hill Avenue. All the funds utilised in the year were in respect of repairs to the Church building. Funds are held by the Diocese of Rochester on behalf of the PCC.

Breakaway Fund - A separately administered fund which raises funds to supplement the Church's giving to external organisations.

Barnabas fund - holds donations and profits from general fund raising for the support of the mission activities of current and former Church members.

Young peoples Fund - derived from specific donations and allocated by the PCC to provide additional resources for the work of the Church with young people.

Senior Persons Fund - derived from specific donations and allocated by the PCC to provide additional resources for the work of the Church with our senior members.

Sundry Funds reflects other funds received for a specific purpose and their application.

9 MOVEMENT IN RESTRICTED FUNDS

	Bereavement Group	GLOW	Children & Families Worker	Good News	Walderslade Singers
	£	£	£	£	£
Incoming Resources					
Income from donations			7,401		
Grants			3,400		
Income from activities			387	12,067	7,130
Transfers from Breakaway			600		
	-	-	<u>11,788</u>	<u>12,067</u>	<u>7,130</u>
Resources Used					
Activity costs			3,167	11,946	6,861
Ministry costs to Families & Children			19,970		
	-	-	<u>23,137</u>	<u>11,946</u>	<u>6,861</u>
Net Incoming/(Outgoing) Resources	-	-	<u>(11,349)</u>	<u>121</u>	<u>269</u>
Balance brought forward at 1st January	310	231	10,769	180	697
Balance Carried forward	<u>310</u>	<u>231</u>	<u>(580)</u>	<u>301</u>	<u>966</u>

The Bereavement Group funds the provision of a bereavement support group at the Net community centre.

GLOW is a Ladies group - funding an annual away day (teaching and activities) for ladies & girls.

The Children & Families Worker fund comprises specific donations for the funding of a targeted ministry in that area.

Good News is a funding group providing an annual holiday for pensioners from the Church and their associates.

Walderslade Singers is a self funding Community Choir set up by Church members to build links with the community.

PAROCHIAL CHURCH COUNCIL OF ST. PHILIP & ST. JAMES, CHATHAM

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2018

10 ANALYSIS OF TOTAL NET ASSETS BY FUND

		Unrestricted Funds	Restricted Funds	Total
		£	£	£
Fixed Assets	Unrestricted Non designated funds	1,638	-	1,638
Current Assets	Bereavement Group		310	310
	GLOW		231	231
	Children & Family worker fund		(580)	(580)
	Good News		301	301
	Walderslade Singl		966	966
	Designated Diocesan Repair funds	3,347		3,347
	Designated Breakaway fund	539		539
	Designated Barnabas fund	291		291
	Designated Young Peoples fund	1,535		1,535
	Designated Senior Persons fund	-		-
	Sundry Designated Fund	2,300		2,300
	Unrestricted & Designated funds	77,635		77,635
Current Liabilities - falling due in one year				-
	Children & Families		1,184	1,184
	Walderslade Singl		-	-
	Designated Breakaway fund		-	-
	Unrestricted Non designated funds		-	-
Fund balance		87,285	2,413	89,698

11 Related Party Transactions

Members of the clergy are reimbursed for various expenses incurred to fulfill their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled:

	£
The Rev'd Martyn Saunders (Incumbent & Chair)	2,482
The Rev'd Adele Barker (assistant curate)	1,829
	<u>4,311</u>

From time to time other members of the PCC incurred expenses on behalf of the Church for which they were reimbursed on an arms length basis.

In addition various members of the Parochial Church Council made voluntary donations to the Church in the year. All donations were made on an arms length basis and no donor received any direct benefit as a result.

12 Additional Information

The services of the Vicar, Martyn Saunders, are fully funded by the Diocese of Rochester, the Church's supervising body to which the Parochial Church Council makes a contribution as a Parish Contribution. The services of the Assistant Curate, Adele Barker, are fully funded by the Diocese of Rochester, excluding working expenses claimed as detailed in note 11.

Independent Examiner's Report to the PCC of the Ecclesiastical Parish of St Philip & St James Chatham

This report on the financial statements of the PCC for the year ended 31st December 2018, which are set out on pages 1 to 13, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of PCC members (Trustees) and examiner

As the members of the PCC you 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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. Where the charity's gross income exceeded £250,000 that I am qualified to undertake the examination by being a qualified Fellow of the Association of Charity Independent Examiners.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission and the Church Guidance 2006 issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC 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 the 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 statement 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 Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D R Ralph

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775

24th May 2019

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