

REGISTERED CHARITY NUMBER: 1136147

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2018
for
St Peters Church PCC

St Peters Church PCC

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for the year ended 31st December 2018

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St Peters Church PCC

Report of the Trustees
for the year ended 31st December 2018

The PCC present their report with the financial statements of the charity for the year ended 31st December 2018. 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1136147

Principal address

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

Trustees

Members of the PCC are as follows:

Vicar...Rev.Phil Goodey * Chair

Assisant Minister...Rev. Yvonne Salmon *

Curate...Steven Sivyer (to 20/09/2018))

Wardens:

Anne Norris (from 23/04/2018)

Nick Willoughby (from 23/04/2018)

Elected Members:

Katy Abson

Librina Jeacock (from 23/04/2018)

Christine Attwood (to 23/04/2018)

Margaret Purkiss (from 23/04/2018)

Michael Coltham *

Ann Flitton

Bryan Price Treasurer (to 13/09/2018)

Belinda Knowler

Alan McIntyre

Karen Saunders * (from 15/11/2018)

Jeanette Coster

Mark Price

Danny Watson (to 23/04/2018)

Secretary : Alison Moore

Treasurer: Mandy Stephens (from 13/09/2018)

* = Representative for Deanery Synod

Independent examiner

Ronald Price FCA

Beak Kemmenoe

Chartered Accountants

1-3 Manor Road

Chatham

Kent

ME4 6AE

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 7 regular meetings. Attendance at PCC meetings was, on average, 12.

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.

St Peters Church PCC

Report of the Trustees
for the year ended 31st December 2018

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 fallen by £7,167.

Fundraising activities

Income generated from fundraising activities has increased by £1,499.

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 Babies & Toddlers Group is held weekly; Messy Church is held monthly; numerous Home Groups are active; and a Friendship Circle meets monthly, and annual Christmas Carols on the Green in Joywood. The church is a member of 'WayPoint' Churches Together in Maidstone.

Rotas operate for the provision of Church Flowers, Church Guiding, Church Refreshments, Sidespersons, Readers, Sound deck operation and the production and distribution of the Church magazine.

There were 206 people on the Electoral Roll. Average attendance was 140 at both services.

Numerous repairs were made to the boiler, North Porch, North Aisle and flooring as well as tuning and maintenance of the organ.

Four 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.

In 2018 a reduced Parish Share was negotiated with the Diocese. At the same time a new formula for calculating the parish share was introduced by the Diocese. Over the next 3 years the Parish Share will be increased annually until it meets the level calculated by the new formula by 2021.

St Peters Church PCC

Report of the Trustees
for the year ended 31st December 2018

At the beginning of the year free reserves were £33,189. At 31st December 2018 free reserves were £31,949. At the beginning of the year restricted funds were £21,276 and at the end of the year were £23,191. Included in free reserves are fixed assets at net book value of £11,981. 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.

Approved by order of the board of trustees on 14/4/2019 and signed on its behalf by:

.....
Rev P J Goodey - Trustee



St Peters Church PCC

Statement of Trustees Responsibilities
for the year ended 31st December 2018

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.

Independent Examiner's Report to the Trustees of
St Peters Church PCC

I report on the accounts for the year ended 31st December 2018, which are set out on pages seven to fourteen.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

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 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	101,800	-	101,800	98,371
Activities for generating funds	3	13,134	1,915	15,049	13,550
Incoming resources from charitable activities					
Charitable activities	4	11,564	-	11,564	18,731
Other incoming resources		53	-	53	7
Total incoming resources		126,551	1,915	128,466	130,659
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	5	3,618	-	3,618	4,683
Charitable activities	6	124,173	-	124,173	139,775
Total resources expended		127,791	-	127,791	144,458
NET INCOMING/(OUTGOING) RESOURCES		(1,240)	1,915	675	(13,799)
RECONCILIATION OF FUNDS					
Total funds brought forward		33,189	21,276	54,465	68,264
TOTAL FUNDS CARRIED FORWARD		31,949	23,191	55,140	54,465

The notes form part of these financial statements

St Peters Church PCC

Balance Sheet
At 31st December 2018

	Notes	Unrestricted fund £	Restricted fund £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	10	11,981	-	11,981	15,150
CURRENT ASSETS					
Debtors	11	8,492	-	8,492	-
Cash at bank		12,076	23,191	35,267	39,315
		<u>20,568</u>	<u>23,191</u>	<u>43,759</u>	<u>39,315</u>
CREDITORS					
Amounts falling due within one year	12	(600)	-	(600)	-
NET CURRENT ASSETS		<u>19,968</u>	<u>23,191</u>	<u>43,159</u>	<u>39,315</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>31,949</u>	<u>23,191</u>	<u>55,140</u>	<u>54,465</u>
NET ASSETS		<u>31,949</u>	<u>23,191</u>	<u>55,140</u>	<u>54,465</u>
FUNDS					
Unrestricted funds	13			31,949	33,189
Restricted funds				23,191	21,276
TOTAL FUNDS				<u>55,140</u>	<u>54,465</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

St Peters Church PCC

Notes to the Financial Statements
for the year ended 31st December 2018

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.

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

	2018	2017
	£	£
Gifts	9,390	10,817
Donations	4,374	5,769
Planned giving	72,226	68,762
Grants	1,715	518
Collections	14,095	12,505
	<u>101,800</u>	<u>98,371</u>

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

	2018	2017
	£	£
Other grants	<u>1,715</u>	<u>518</u>

St Peters Church PCC

Notes to the Financial Statements - continued
for the year ended 31st December 2018

3. **ACTIVITIES FOR GENERATING FUNDS**

	2018	2017
	£	£
Fundraising events	10,535	9,183
Magazines	4,514	4,058
Sundry	-	309
	<u>15,049</u>	<u>13,550</u>

4. **INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2018	2017
	£	£
Fees	11,564	18,731
Activity Charitable activities	<u>11,564</u>	<u>18,731</u>

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

	2018	2017
	£	£
Fund raising costs	207	110
Fund raising hall hire	3,411	4,573
	<u>3,618</u>	<u>4,683</u>

6. **CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 7)	Grant funding of activities	Support costs (See note 8)	Totals
	£	£	£	£
Charitable activities	<u>100,657</u>	<u>7,183</u>	<u>16,333</u>	<u>124,173</u>

Notes to the Financial Statements - continued
for the year ended 31st December 2018

7. **DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2018	2017
	£	£
Youth work	569	1,711
Books and periodicals	848	1,000
Equipment	731	923
Insurance	4,137	4,562
Light and heat	5,063	4,773
Upkeep	14,039	10,770
Conferences and courses	185	539
Gifts	150	100
Salaries	-	135
Parish share	60,233	81,711
Church services	7,761	8,758
Organ	1,351	1,904
Sundry expenses	654	576
Motor expenses	4,936	2,996
	<u>100,657</u>	<u>120,458</u>

8. **SUPPORT COSTS**

	Management £
Charitable activities	<u>16,333</u>

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

Management

	2018 Charitable activities £	2017 Total activities £
Telephone	2,666	2,254
Postage and stationery	3,568	3,394
Independent examiners fees	600	600
Professional fees	-	160
General administration	6,330	5,598
Depreciation of tangible and heritage assets	3,169	3,787
	<u>16,333</u>	<u>15,793</u>

9. **TRUSTEES' REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the prior year.

Trustees' expenses

Trustees were reimbursed for any out of pocket expenses only.

St Peters Church PCC

Notes to the Financial Statements - continued
for the year ended 31st December 2018

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st January 2018 and 31st December 2018	66,972	3,342	70,314
DEPRECIATION			
At 1st January 2018	51,854	3,310	55,164
Charge for year	3,163	6	3,169
At 31st December 2018	55,017	3,316	58,333
NET BOOK VALUE			
At 31st December 2018	11,955	26	11,981
At 31st December 2017	15,118	32	15,150

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	8,492	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors	600	-

13. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General fund	33,189	(1,240)	31,949
Restricted funds			
Roof fund	21,276	1,915	23,191
TOTAL FUNDS	54,465	675	55,140

Notes to the Financial Statements - continued
for the year ended 31st December 2018**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	126,551	(127,791)	(1,240)
Restricted funds			
Roof fund	1,915	-	1,915
TOTAL FUNDS	<u>128,466</u>	<u>(127,791)</u>	<u>675</u>

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

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

St Peters Church PCC

Notes to the Financial Statements - continued
for the year ended 31st December 2018

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	55,133	(15,239)	(7,945)	31,949
Restricted funds				
Roof fund	13,131	2,115	7,945	23,191
TOTAL FUNDS	<u>68,264</u>	<u>(13,124)</u>	<u>-</u>	<u>55,140</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	257,010	(272,249)	(15,239)
Restricted funds			
Roof fund	2,115	-	2,115
TOTAL FUNDS	<u>259,125</u>	<u>(272,249)</u>	<u>(13,124)</u>

St Peters Church PCC

Detailed Statement of Financial Activities
for the year ended 31st December 2018

	2018 £	2017 £
INCOMING RESOURCES		
Voluntary income		
Gifts	9,390	10,817
Donations	4,374	5,769
Planned giving	72,226	68,762
Grants	1,715	518
Collections	14,095	12,505
	<u>101,800</u>	<u>98,371</u>
Activities for generating funds		
Fundraising events	10,535	9,183
Magazines	4,514	4,058
Sundry	-	309
	<u>15,049</u>	<u>13,550</u>
Incoming resources from charitable activities		
Fees	11,564	18,731
Other incoming resources		
Interest	53	7
	<u>128,466</u>	<u>130,659</u>
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fund raising costs	207	110
Fund raising hall hire	3,411	4,573
	<u>3,618</u>	<u>4,683</u>
Charitable activities		
Youth work	569	1,711
Books and periodicals	848	1,000
Equipment	731	923
Insurance	4,137	4,562
Light and heat	5,063	4,773
Upkeep	14,039	10,770
Conferences and courses	185	539
Gifts	150	100
Salaries	-	135
Parish share	60,233	81,711
Church services	7,761	8,758
Carried forward	93,716	114,982

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 2018

	2018 £	2017 £
Charitable activities		
Brought forward	93,716	114,982
Organ	1,351	1,904
Sundry expenses	654	576
Motor expenses	4,936	2,996
Grants to institutions	7,183	3,410
	<u>107,840</u>	<u>123,868</u>
Support costs		
Management		
Telephone	2,666	2,254
Postage and stationery	3,568	3,394
Independent examiners fees	600	600
Professional fees	-	160
General administration	6,330	5,598
Fixtures and fittings	3,163	3,779
Computer equipment	6	8
	<u>16,333</u>	<u>15,793</u>
Other		
Loss on sale of tangible fixed assets	-	114
	<u>-</u>	<u>114</u>
Total resources expended	<u>127,791</u>	<u>144,458</u>
Net income/(expenditure)	<u><u>675</u></u>	<u><u>(13,799)</u></u>

This page does not form part of the statutory financial statements