

# **The Parochial Church Council of the Ecclesiastical Parish of St Mary Kippington Sevenoaks**

**Registered Charity No. 1130183**

## **Annual Report and Accounts for the year ended 31st December 2024**

**Team Rector:**

Mark Bridgen

The Vicarage

Kippington Road

Sevenoaks, Kent

(1 January 2024 – 13 May 2024)

Interregnum

(13 May 2024 - 31 December 2024)

**Benefice Team:**

Rev Anne Bourne - Team Vicar

Stephen Osei-Mensah - Curate

**Bankers:**

NatWest Bank plc

High Street

Sevenoaks

Santander plc

Bootle

Liverpool

Independent Examiner: Philip K Wood MA (Oxon) FCA, MCT

[www.stmaryssevenoaks.org](http://www.stmaryssevenoaks.org)

## **PCC Trustees' Annual Report**

St Mary Kippington is part of the benefice of the West Sevenoaks Team Ministry, together with St Mary The Virgin, Riverhead with Dunton Green and St Luke's, Sevenoaks.

### **Aims and Purposes:**

The Parochial Church Council (PCC) of St Mary Kippington has the responsibility of cooperating with the Team Vicar, Rev Anne Bourne (previously the Reverend Mark Bridgen, Team Rector), in promoting the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of the Church complex of the Kippington Centre.

### **Objectives and Activities:**

The PCC is committed to enabling as many people as possible to worship at the church of St Mary Kippington and to become part of that parish community. The PCC maintains an overview of worship and makes suggestions on how services can involve as many people who live within the parish as possible. The services and worship of St Mary Kippington seek to put faith into practice through prayer and scripture, music and sacrament.

In particular, the PCC tries to enable people to live out their faith as part of the parish community through: worship and prayer; learning about the Gospel; developing their knowledge and trust in Jesus; provision of pastoral care for people living in the parish; missionary and outreach work. To facilitate this work it is important that we maintain the fabric of the Church of St Mary Kippington and the Kippington Centre.

### **Achievements and Performance:**

#### **Worship, Fellowship and Prayer**

The PCC is committed to offer a range of services during the week and over the course of the year that the community find both beneficial and spiritually fulfilling. St Mary Kippington upholds the Anglican ethos of worship that offers a broad spectrum of worship, which encompasses the Book of Common Prayer, Common Worship and Fresh Expressions.

The regular pattern of 8am and 10:30am service times on Sundays has been maintained on a consistent basis. There is a mid-week service on a Thursday at St Luke's and occasionally an evening act of worship.

Family services continue to be run from the Kippington Centre for most of the year, with the occasional service taking place in Church.

Worship has continued to take place commemorating key events in the liturgical calendar, being Harvest, Remembrance, Advent, Christmas, Lent and Holy Week and Easter. During the year numbers attending for these key service times were as follows (previous year in brackets):

Good Friday and Easter Sunday 154 (168); Harvest Sunday 40 (62); Remembrance Sunday 63 (68); Advent Sunday (communicants) 10 (52); and Christmas Eve and Day 326 (434).

As of the Annual Parochial Church meeting of 2024, there were 133 parishioners on the Church Electoral Roll, 42.9% of whom are resident in the Parish and 57.1% of whom are non-resident.

During the year the following number of occasional offices were performed: three baptisms, two weddings, four interment of ashes and four funerals at church.

Our Bible Study group meets on a fortnightly basis and undertake various study courses. In addition, Team Vicar Rev Anne Bourne held Advent and Lent courses.

Team services have taken place celebrating the midweek festivals of the church: Ash Wednesday, Maundy Thursday and Ascension Day.

Our Sunday Club meets weekly and the Youth Club (KYG) takes place bi-monthly.

## **Kippington Centre**

Throughout the year the Centre is used by both the Church and the community.

## **Pastoral Care**

The Pastoral and Mission Committee meet regularly and care for those termed vulnerable within the church. Where possible services at Kippington Nursing Home have taken place.

## **Mission and Evangelism**

The Charities Committee, following PCC approval, made grants totalling £15,370 to a broad range of local, national and international charities. Solefields School continues to celebrate their Christmas service at the church. Our church birthday, Harvest social, and regular coffee get togethers after our Sunday service, continue to take place to enhance our fellowship.

## **Ecumenical Relationships**

The church participated in the annual 'Ride and Stride' cycling event around Kent churches which raised £500 for Church funds.

## **Volunteers**

We would like to thank all of the volunteers who work so hard to make our church the lively and vibrant community it is. In particular thanks are expressed to our churchwarden Brenda Ross for her service to the life of the church.

## **Financial Review**

### **1. Overview**

Total Funds and net assets have fallen by £21,828 compared with 2023. This is largely due to the need to replace the heating boilers in the Church. The net cost of £34,860 has not been capitalised in accordance with our accounting policies but has been expensed as it is deemed to be part of the beneficed property. The principal movements in the accounts are explained below.

Incoming resources of £176,209 have dropped by £28,033. This fall is a result of lower legacies which have dropped from £50,000 to £8,000. The largest component of income is unrestricted voluntary income of £108,850 which has in fact risen by £2,689. Other significant components of income are Centre Income of £26,168 (up £695) and Investment Income of £12,557 (up £2,433). The drop in income due to lower legacies has also been offset by a grant of £6,972 from the Listed Places of Worship scheme towards the replacement church boilers and £4,480 of once-off car parking fees.

Resources expended of £199,529 are up £45,654 on last year, mainly due to the gross cost of the replacement boilers of £41,832. Parish Centre running costs are also up £5,214 despite flat Centre income. Other significant cost components are the Diocesan "Offer" of £64,903 (up £779), Church running costs of £25,633 (up £726) and Charitable Giving of £15,560 (down £2,769 due to fewer special collections).

A new dishwasher was purchased for the Parish Centre at a cost of £2,921; this was capitalised in 2024 and will be depreciated over four years from 2025.

Restricted funds were used for the new dishwasher for the centre; replacement radio microphones for the Church were covered by donations. Other main sources of income were plant sales and the annual Friends of Kent Churches Bike Ride.

The Legacy Fund contributed £25,000 towards the cost of the replacement boilers leaving a balance of £33,000 at the year end. The remaining net cost was met from the Diocesan Repair Fund.

A Sequestration Fund was introduced at the start of the interregnum. This is where costs of the interregnum such as visiting clergy and vicarage utilities can be partly offset by the Church being allowed to retain the element of wedding and funeral fees which are normally payable to the Diocese. Last year's annual report mentioned the abolition of sequestration funds by the Church of England, but these are in fact being retained. Our Sequestration Fund at the end of 2024 was £1,042 in deficit.

Thanks are once again due to Zoë Anderson, Planned Giving Administrator, who has ably managed the Planned Giving Scheme and who has continued to make monthly claims on HMRC for Gift Aid in a timely manner.

## **2. Charitable Giving**

Charitable Giving is set out in Note 15 to the Accounts. Giving included within our accounts was £15,560 (2023: £18,329). The PCC's tithing commitment in 2024 was higher at £15,370 (2023: £13,970) due to higher budgeted income.

Our accounts do not include agency collections for third parties. If these are added our total giving amounted to £16,311 (2023: £21,061).

## **3. Reserves Policy**

The PCC, advised by the Finance Committee, considers its reserves policy annually. Where a sum has been set aside for a designated purpose, the PCC aims to hold enough in that reserve to meet the specific policy intention; so, for example, a sum set aside for a major repair or renewal should either be sufficient to fund that repair/renewal or should be complemented by a fundraising intention and plan. Informed by experience we consider that unrestricted reserves, complemented by any restricted reserves available for that purpose, should be at least sufficient to cover essential running costs for 9-12 months, after assuming that regular sources of income reduce significantly.

## **4. Prospects for 2025**

The 2025 Budget, approved by the PCC in December 2024, shows an overall surplus of £3,013 on unrestricted funds excluding depreciation. Note, however, that:

- This does not include ongoing interregnum costs which are handled in the (restricted) Sequestration Fund and where costs are likely to continue exceeding revenue.
- Annual depreciation will rise from £7,400 (represented by the Parish Centre) to £8130.25 to include the new dishwasher.

## **Structure, Governance and Management**

The method of appointment of PCC members is set out in the Church Representation Rules.

At St Mary Kippington the membership of the PCC consists of the Incumbent (Team Rector, when in post), churchwardens, co-opted members, deanery synod representatives and members elected by those from the congregation on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The full PCC met six times during the year with an average level of attendance of 90%.

Given its wide responsibilities, the PCC has a number of committees each dealing with a particular aspect of parish life. These committees, which are outlined below, are all responsible to the PCC.

**Standing Committee:** This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. Members of this committee are the Team Rector (when in post), the Churchwarden(s), PCC Secretary, PCC Treasurer and one other PCC nominated member.

**Fabric Committee:** Considers all matters relating to the care and maintenance of church buildings and advises the PCC on necessary repairs, obtaining estimates as appropriate.

**Finance Committee:** This oversees the general financial dimension of the work of St Mary's by monitoring income and expenditure, budgeting, reviewing the annual report and financial statements and maintaining appropriate financial controls.

**Charities Committee:** Promotes the work of charities and mission agencies in the Parish and recommends donations to registered charities, according to the policies set by the PCC. More information on charitable donations is set out within the Accounts and in the Charitable Giving paragraphs below.

**Pastoral and Ministry:** This group meets three times a year to help the Church realise its vision as a bridge between God and the community. The Chair is the Incumbent and they report directly to PCC.

## **The Benefice of the West Sevenoaks Team Ministry**

The Joint Council of the Benefice has not met in 2024.

## **Administrative Information**

St Mary Kippington is situated on Kippington Road, Sevenoaks. It is part of the Diocese of Rochester within the Church of England. The correspondence address is The Church Office, Kippington Centre, Kippington Road, Sevenoaks. The PCC is a body corporate (PCC powers Measure 1956, Church Representation Rules 2006) and a registered charity - 1130183. Its website can be located at: [www.stmaryssevenoaks.org](http://www.stmaryssevenoaks.org).

PCC members who have served at any time from 1st January 2024 - 31st December 2024 are:

**Team Rector (when in post):** The Reverend Mark Bridgen, Chair (ex-officio) (who was Team Rector until 13th May 2024)

**Churchwardens:** Brenda Ross (since 2020) John Worth (May 2023 - April 2024). Brenda functions as Chair of the PCC during the interregnum. Avril Hunter is Vice Chair.

(The Churchwarden(s) are elected at the Annual Parochial Church Meeting for three years, though each year they seek the meeting's approval to continue to serve in office) Due to the interregnum Brenda Ross was elected to remain in post beyond the original three years.

**Representatives of the Deanery Synod:**

Stephen Day (April 1996)

(Stephen, since this date, has been elected as one of our Deanery Synod representatives. We have never had more than two standing, hence the longevity of Stephen's service). We have one Deanery Synod position vacant.

**Elected Members (three year terms):**

Lisa Stroud (April 2022)

Janet Eilbeck (April 2023)

Jennifer Worth (April 2023)

John Worth (April 2024)

Sharon Fishwick (April 2024)

Kate O'Gram (April 2024)

Avril Hunter (April 2024)

Ed Daniels (April 2024)

**Co-Opted members:**

Such positions are appointed by the PCC themselves at the first meeting following the APCM:

Chris Saunders (Treasurer) (May 2016)

Caroline Howe, Secretary (September 2020)

**Ex-Officio members:**

Rev Anne Bourne, Team Vicar of St Luke's

Stephen Osei-Mensah, Team Curate

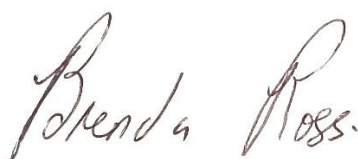
**Safeguarding**

In recent years, the issue of Safeguarding has come to the fore of every church's mission and ministry. Wendy Pritchard is St Mary Kippington's Parish Safeguarding Office (PSO); and all PCC members must have a DBS check and undergo training in Safeguarding (C0 and C1, as well as Domestic Abuse training). Churchwardens must also complete Leadership Training. There are other safeguarding training requirements required for clergy and those in the congregation working with children and vulnerable adults. Safeguarding is an agenda item at every PCC meeting as part of their responsibilities to make our church and its activities a safe environment for children and vulnerable adults. The Parochial Church Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

**Risk Management:**

The PCC keeps under review the strategic and operational risks which would affect the work of the church and the steps taken to minimise these risks. Mitigations include our safeguarding procedures, financial controls and the maintenance of healthy reserves.

Approved by the PCC on 31st March 2025 and signed on their behalf by Brenda Ross (Vice Chair), in the absence of an incumbent at St Mary Kippington.



**PARISH CHURCH OF ST MARY  
KIPPINGTON, SEVENOAKS**

*Registered Charity No. 1130183*

**Accounts for the year ended**

**31 December 2024**

## **Independent Examiner's Report to the Trustees**

I report to the Trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St Mary, Kippington, Registered Charity 1130183 ("the Trust") for the year ended 31 December 2024, set out on pages 9 to 20.

### **Responsibilities and basis of report**

As PCC members, and therefore 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 report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

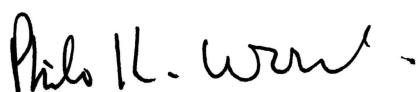
### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Philip K Wood, MA(Oxon), FCA, MCT  
4 Middlings Wood,  
Kippington Road  
Sevenoaks  
Kent, TN13 2LF

31 March, 2025



PARISH CHURCH OF ST MARY, KIPPINGTON

STATEMENT OF FINANCIAL ACTIVITIES  
For the year ended 31 December 2024

	Note	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
<b>INCOMING RESOURCES</b>									
Voluntary income	2(a)	108,849.75	8,000.00	3,378.74	120,228.49	106,160.46	50,000.00	5,391.14	161,551.60
Activities for generating funds	2(b)	-	-	560.00	560.00	-	-	2,683.01	2,683.01
Income from investments	2(c)	11,315.60	527.24	714.28	12,557.12	9,014.37	447.61	662.26	10,124.24
Income from Church activities	2(d)	29,304.00	-	805.00	30,109.00	29,102.71	-	-	29,102.71
Other incoming resources	2(e)	5,715.00	6,972.00	67.20	12,754.20	780.00	-	-	780.00
<b>TOTAL INCOMING RESOURCES</b>		<b>155,184.35</b>	<b>15,499.24</b>	<b>5,525.22</b>	<b>176,208.81</b>	<b>145,057.54</b>	<b>50,447.61</b>	<b>8,736.41</b>	<b>204,241.56</b>
<b>RESOURCES EXPENDED</b>									
Cost of generating voluntary income	3(a)	-191.44	-	-	-191.44	-271.68	-	-0.88	-272.56
Church activities	3(b)	-127,238.22	-67,216.75	-4,882.76	-199,337.73	-125,244.31	-21,750.88	-6,607.24	-153,602.43
<b>TOTAL RESOURCES EXPENDED</b>		<b>-127,429.66</b>	<b>-67,216.75</b>	<b>-4,882.76</b>	<b>-199,529.17</b>	<b>-125,515.99</b>	<b>-21,750.88</b>	<b>-6,608.12</b>	<b>-153,874.99</b>
NET INCOMING/OUTGOING RESOURCES		27,754.69	-51,717.51	642.46	-23,320.36	19,541.55	28,696.73	2,128.29	50,366.57
<b>TRANSFERS BETWEEN FUNDS</b>									
Gross transfers between funds - in			20,791.40	-	20,791.40		17,970.00	-	17,970.00
Gross transfers between funds - out		-17,870.00	-	-2,921.40	-20,791.40	-17,970.00	-	-	-17,970.00
<b>GAINS AND LOSSES ON INVESTMENTS</b>									
Unrealised	5	1,492.65	-	-	1,492.65	-1,337.69	-	-	-1,337.69
<b>NET MOVEMENT IN FUNDS</b>		<b>11,377.34</b>	<b>-30,926.11</b>	<b>-2,278.94</b>	<b>-21,827.71</b>	<b>233.86</b>	<b>46,666.73</b>	<b>2,128.29</b>	<b>49,028.88</b>
BALANCES BROUGHT FORWARD		117,504.43	555,659.80	36,776.43	709,940.66	117,270.57	508,993.07	34,648.14	660,911.78
<b>BALANCES CARRIED FORWARD</b>		<b>128,881.77</b>	<b>524,733.69</b>	<b>34,497.49</b>	<b>688,112.95</b>	<b>117,504.43</b>	<b>555,659.80</b>	<b>36,776.43</b>	<b>709,940.66</b>

**PARISH CHURCH OF ST MARY, KIPPINGTON**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	449,129.48	453,608.08
<b>INVESTMENTS</b>			
Securities	5	57,084.16	55,591.51
<b>CURRENT ASSETS</b>			
Debtors & Prepayments	6	4,276.80	3,410.43
CBF Church of England Deposit Funds		148,148.70	161,880.48
Balances with Diocesan Repair Funds	9	7,866.95	17,314.46
Cash at Bank and in hand		29,889.01	24,104.02
		<hr/>	<hr/>
		190,181.46	206,709.39
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	-8,282.15	-5,968.32
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		181,899.31	200,741.07
<b>NET ASSETS</b>		<hr/>	<hr/>
		688,112.95	709,940.66
<b>FUNDS</b>			
	8,9,10		
<b>UNRESTRICTED - GENERAL FUND</b>			
		128,881.77	117,504.43
<b>UNRESTRICTED - DESIGNATED FUNDS</b>			
Fixed Assets Fund		449,129.48	453,608.08
Centre Development Fund		34,237.26	34,237.26
Diocesan Repair Funds		7,866.95	17,314.46
Legacy Fund		33,000.00	50,000.00
Flower Fund		500.00	500.00
		<hr/>	<hr/>
		524,733.69	555,659.80
<b>RESTRICTED FUNDS</b>			
Centre Appeal Fund		12,886.66	15,093.78
Church Development Fund		19,657.77	18,688.02
Endowment Fund		1,513.85	1,513.85
Lunch Club Fund		847.72	847.72
Christmas Tree Fund		633.06	633.06
Sequestration Fund		-1,041.57	-
		<hr/>	<hr/>
		34,497.49	36,776.43
		<hr/>	<hr/>
		688,112.95	709,940.66
<b>TOTAL FUNDS</b>		<hr/>	<hr/>

# PARISH CHURCH OF ST MARY, KIPPINGTON

## MOVEMENT OF FUNDS IN 2024

	Balance brought forward £	Incoming Resources £	Outgoing Resources £	Transfers £	Investment Gains and Losses £	Balance carried forward £
<b>Unrestricted - General Fund</b>	117,504.43	155,184.35	-127,429.66	-17,870.00	1,492.65	128,881.77
<b>Unrestricted - Designated Funds</b>						
Fixed Assets Fund	453,608.08	-	-7,400.00	2,921.40	-	449,129.48
Centre Development Fund	34,237.26	-	-	-	-	34,237.26
Diocesan Repair Funds	17,314.46	7,499.24	-19,446.75	2,500.00	-	7,866.95
Flower Fund	500.00	-	-	-	-	500.00
Legacy Fund	50,000.00	8,000.00	-25,000.00	-	-	33,000.00
Tithing	-	-	-15,370.00	15,370.00	-	-
Sub-totals	<u>555,659.80</u>	<u>15,499.24</u>	<u>-67,216.75</u>	<u>20,791.40</u>	<u>-</u>	<u>524,733.69</u>
<b>Restricted Funds</b>						
Centre Appeal Fund	15,093.78	714.28	-	-2,921.40	-	12,886.66
Church Development Fund	18,688.02	2,118.75	-1,149.00	-	-	19,657.77
Endowment Fund	1,513.85	-	-	-	-	1,513.85
Lunch Club Fund	847.72	-	-	-	-	847.72
Christmas Tree Fund	633.06	-	-	-	-	633.06
Staff Leaving Fund	-	1,659.99	-1,659.99	-	-	-
Sequestration Fund	-	872.20	-1,913.77	-	-	-1,041.57
Charities Fund	-	160.00	-160.00	-	-	-
Sub-totals	<u>36,776.43</u>	<u>5,525.22</u>	<u>-4,882.76</u>	<u>-2,921.40</u>	<u>-</u>	<u>34,497.49</u>
<b>Total Funds</b>	<u><b>709,940.66</b></u>	<u><b>176,208.81</b></u>	<u><b>-199,529.17</b></u>	<u><b>-</b></u>	<u><b>1,492.65</b></u>	<u><b>688,112.95</b></u>

Approved by the Parochial Church Council on 31 March 2025



Signature of Mrs Brenda Ross (Chairman)



Signature of Christopher Saunders (Treasurer)

The notes on pages 12 to 20 form part of these accounts.

## **NOTES TO THE FINANCIAL ACCOUNTS**

### **For the year ended 31 December 2023**

#### **NOTE 1 - ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the United Kingdom Financial Reporting Standards (UK GAAP) including the Charities SORP (FRS102).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The PCC considers that there are no material uncertainties about St Mary, Kippington's ability to continue as a going concern.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Funds**

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC. Designated funds may be set aside by the PCC out of unrestricted funds for specific purposes. They remain unrestricted.

Restricted funds are those funds that must be spent on restricted purposes. Details of these funds and the restrictions are provided in note 10.

#### **Incoming Resources**

##### ***Voluntary income***

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is recognised at the same time as the underlying gift.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is measurable and its ultimate receipt is considered probable.

Funds raised by fetes, garden parties and similar events are accounted for gross.

##### ***Other income***

Rental income from the letting of the Parish Centre is recognised in the period the facility is used.

##### ***Income from investments***

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Income from specific assets held within a fund that is not an endowment is credited to the respective fund. Income from other assets is credited to the General Fund.

##### ***Gains and losses on investments***

Unrealised gains or losses are recognised on revaluation of investments each year end.

Realised gains or losses are recognised when investments are sold.

#### **Resources expended**

##### ***Grants***

Grants and donations for charitable purposes are accounted for when paid. The PCC has a policy of aspiring to make grants which amount to 10% of budgeted unrestricted income and in November each year, based on the expected financial performance for the year, informs the Charities Committee of the amount to be made available. The latter then recommends for approval by the PCC the charities to which grants are to be made and the amounts for each.

Specific collections for outside charities and staff leaving are included within income and expenditure and treated as liabilities until paid over. Amounts made payable direct to the recipient and not the PCC are not included within income and expenditure. Details of charitable giving that has not passed through income and expenditure are included in Note 15.

##### ***Diocesan Offer***

The diocesan 'Offer' is accounted for when due. Any 'Offer' unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and shown as a creditor in the balance sheet.

#### **Fixed Assets**

##### ***Consecrated property and movable church furnishings***

Consecrated and beneficed property is excluded from the financial statements by section 10(2)(a) of the Charities Act 2011.

Movable church furnishings, acquired prior to 2000, held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated and are given no value.

All expenditure incurred in the year on consecrated or beneficed buildings or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

##### ***Other land and buildings***

Up until December 2017 the Parish Centre (built in 2004) was valued at cost with no provision for depreciation. From 2018 the PCC agreed to provide depreciation of £7,400 per annum based on an estimated remaining useful life of 68 years. Any expenditure on maintenance or minor improvement is written off as incurred.

##### ***Other fixtures, fittings and office equipment***

Equipment used within the church premises is normally depreciated on a straight-line basis over 4 years, commencing the year after acquisition. Individual items of equipment with a purchase price of £1,500 or less are written off when the asset is acquired.

##### ***Investments***

Investments are included at market value.

##### ***Current assets***

Amounts receivable in respect of fees, rents or other income are shown as debtors less provision for any amounts considered uncollectable.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**2 INCOMING RESOURCES**

	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2024 £	Unrestricted General Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £
2(a) <i>Voluntary income</i>								
Planned Giving	74,688.00	-	-	74,688.00	72,373.00	-	-	72,373.00
Collections	9,516.79	-	-	9,516.79	9,417.59	-	3,071.64	12,489.23
Donations	3,372.49	-	3,234.99	6,607.48	3,988.85	-	1,910.50	5,899.35
Gift Aid	21,272.47	-	143.75	21,416.22	20,381.02	-	409.00	20,790.02
Legacies	-	8,000.00	-	8,000.00	-	50,000.00	-	50,000.00
	<u>108,849.75</u>	<u>8,000.00</u>	<u>3,378.74</u>	<u>120,228.49</u>	<u>106,160.46</u>	<u>50,000.00</u>	<u>5,391.14</u>	<u>161,551.60</u>
2(b) <i>Activities for generating funds</i>								
Fund raising events	-	-	560.00	560.00	-	-	2,683.01	2,683.01
	<u>-</u>	<u>-</u>	<u>560.00</u>	<u>560.00</u>	<u>-</u>	<u>-</u>	<u>2,683.01</u>	<u>2,683.01</u>
2(c) <i>Income from investments</i>								
Interest	7,829.00	527.24	714.28	9,070.52	5,702.10	447.61	662.26	6,811.97
Dividends	3,486.60	-	-	3,486.60	3,312.27	-	-	3,312.27
	<u>11,315.60</u>	<u>527.24</u>	<u>714.28</u>	<u>12,557.12</u>	<u>9,014.37</u>	<u>447.61</u>	<u>662.26</u>	<u>10,124.24</u>
2(d) <i>Income from Church activities</i>								
Centre income	26,168.00	-	-	26,168.00	25,473.00	-	-	25,473.00
Wedding and funeral fees	2,354.00	-	805.00	3,159.00	2,354.00	-	-	2,354.00
Social activities	782.00	-	-	782.00	1,275.71	-	-	1,275.71
	<u>29,304.00</u>	<u>-</u>	<u>805.00</u>	<u>30,109.00</u>	<u>29,102.71</u>	<u>-</u>	<u>-</u>	<u>29,102.71</u>
2(e) <i>Other incoming resources</i>								
Car parking fees received	4,480.00	-	-	4,480.00	-	-	-	-
Listed Places of Worship grant	-	6,972.00	-	6,972.00	-	-	-	-
Sundry income	1,235.00	-	67.20	1,302.20	780.00	-	-	780.00
	<u>5,715.00</u>	<u>6,972.00</u>	<u>67.20</u>	<u>12,754.20</u>	<u>780.00</u>	<u>-</u>	<u>-</u>	<u>780.00</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>155,184.35</u>	<u>15,499.24</u>	<u>5,525.22</u>	<u>176,208.81</u>	<u>145,057.54</u>	<u>50,447.61</u>	<u>8,736.41</u>	<u>204,241.56</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

<b>3</b>	<b>RESOURCES EXPENDED</b>	<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
3(a)	<i>Cost of generating voluntary income</i>								
	Planned giving costs	191.44	-	-	191.44	271.68	-	0.88	272.56
		<u>191.44</u>	<u>-</u>	<u>-</u>	<u>191.44</u>	<u>271.68</u>	<u>-</u>	<u>0.88</u>	<u>272.56</u>
3(b)	<i>Church activities</i>								
	Diocesan 'Offer'	64,903.00	-	-	64,903.00	64,124.00	-	-	64,124.00
	Church - Running Costs & Maintenance	22,815.57	1,668.00	1,149.00	25,632.57	23,988.54	-	918.03	24,906.57
	Parish Centre - Running Costs & Maintenance	26,188.59	946.75	-	27,135.34	20,833.91	380.88	706.97	21,921.76
	Charitable Giving (Note 15)	30.00	15,370.00	160.00	15,560.00	30.00	13,970.00	4,329.27	18,329.27
	Donations: Other	-	-	1,659.99	1,659.99	-	-	-	-
	Depreciation	-	7,400.00	-	7,400.00	-	7,400.00	-	7,400.00
	Administration	5,138.75	-	-	5,138.75	4,487.97	-	-	4,487.97
	Organ and Choir (Note 13)	4,569.24	-	-	4,569.24	4,511.93	-	-	4,511.93
	Ministry: Vicarage	1,734.97	-	846.37	2,581.34	4,497.75	-	-	4,497.75
	Lunch Club	-	-	-	-	-	-	-	-
	Social activities	816.86	-	-	816.86	1,343.60	-	650.00	1,993.60
	Mission	451.40	-	-	451.40	238.40	-	-	238.40
	Other expenses	-	-	-	-	-	-	-	-
	Services	483.45	-	1,067.40	1,550.85	1,130.68	-	-	1,130.68
	Youth and Sunday club	106.39	-	-	106.39	57.53	-	2.97	60.50
	Replacement boilers for the Church	-	41,832.00	-	41,832.00	-	-	-	-
		<u>127,238.22</u>	<u>67,216.75</u>	<u>4,882.76</u>	<u>199,337.73</u>	<u>125,244.31</u>	<u>21,750.88</u>	<u>6,607.24</u>	<u>153,602.43</u>
	<b>TOTAL RESOURCES EXPENDED</b>	<u><b>127,429.66</b></u>	<u><b>67,216.75</b></u>	<u><b>4,882.76</b></u>	<u><b>199,529.17</b></u>	<u><b>125,515.99</b></u>	<u><b>21,750.88</b></u>	<u><b>6,608.12</b></u>	<u><b>153,874.99</b></u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**4 FIXED ASSETS FOR USE BY THE PCC**

		<b>Freehold land and buildings £</b>	<b>Centre Equipment £</b>	<b>Total £</b>
<b>COST</b>	At 1.1.2024	498,008.08	3,510.00	501,518.08
	Additions	-	2,921.40	2,921.40
	Disposals	-	-	-
	At 31.12.2024	<u>498,008.08</u>	<u>6,431.40</u>	<u>504,439.48</u>
<b>DEPRECIATION</b>	At 1.1.2024	44,400.00	3,510.00	47,910.00
	Charge for year	7,400.00	-	7,400.00
	Disposals	-	-	-
	At 31.12.2024	<u>51,800.00</u>	<u>3,510.00</u>	<u>55,310.00</u>
<b>NET BOOK VALUE</b>	At 1.1.2024	<u>453,608.08</u>	<u>-</u>	<u>453,608.08</u>
	At 31.12.2024	<u>446,208.08</u>	<u>2,921.40</u>	<u>449,129.48</u>

Freehold land and buildings comprise the Parish Centre. Cost is deemed to be the cost of construction in 2004. Depreciation of £7,400 per annum has been provided since 1 January 2018.

A valuation for insurance purposes was conducted by Ecclesiastical Insurance in November 2020 and is automatically updated each year to protect against any unexpected increase in building costs. The Loss Limit for Buildings and Contents cover for 12 months from February 2025 is £15,730,000 for the Church and £3,660,000 for the Parish Centre.

Centre equipment costing more than £1,500 is capitalised and depreciated over 4 years commencing the year after acquisition. During 2024 a new dishwasher for the Centre was acquired costing £2,921.40. This was funded from the Centre Appeal Fund.

**5 INVESTMENTS**

		<b>Charifund Units £</b>
Cost:	At 31.12.2024	4,716.22
	At 31.12.2023	4,716.22
Market Value:	At 31.12.2024	57,084.16
	At 31.12.2023	55,591.51
Income remitted in year:	To 31.12.2024	3,486.60
	To 31.12.2023	3,312.27

Investments comprise units held in M&G Equities Investment Fund for Charities ("Charifund"), a registered charity and an authorised unit trust and a non-UCITS retail scheme authorised by the Financial Conduct Authority. These are Wider Range investments under the provisions of the Trustee Investments Act 1961.

**6 DEBTORS & PREPAYMENTS**

	<b>2024 £</b>	<b>2023 £</b>
HMRC - Gift Aid	3,701.65	2,324.74
Online Giving donations made in December and due from service provider	30.00	235.00
Centre letting fees due	396.00	728.00
Church and Centre Water prepaid for Jan-Feb 2025	138.41	122.69
Church Electricity overpaid as at 31 Dec 2024	10.74	-
	<u>4,276.80</u>	<u>3,410.43</u>

**7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Creditors for goods and services	4,134.15	4,404.32
Centre letting fees received in advance	4,148.00	1,152.00
Fees due to Diocese for weddings and funerals	-	412.00
	<u>8,282.15</u>	<u>5,968.32</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**8 ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	449,129.48	-	449,129.48	453,608.08
Investments	57,084.16	-	57,084.16	55,591.51
Debtors and prepayments	4,276.80	-	4,276.80	3,410.43
CBF deposits	135,262.04	12,886.66	148,148.70	161,880.48
Diocesan Repair Funds	7,866.95	-	7,866.95	17,314.46
Other bank accounts (allocated)	8,223.83	21,665.18	29,889.01	24,104.02
Creditors	-8,227.80	-54.35	-8,282.15	-5,968.32
<b>FUND BALANCE</b>	<b>653,615.46</b>	<b>34,497.49</b>	<b>688,112.95</b>	<b>709,940.66</b>

**9 UNRESTRICTED DESIGNATED FUNDS**

**CENTRE DEVELOPMENT FUND**

	2024 £	2023 £
Balance at 1 January	34,237.26	34,237.26
Disbursements	-	-
Balance at 31 December	<u>34,237.26</u>	<u>34,237.26</u>

The Centre Development Fund may be used to enhance the facilities of the Parish Centre and supplements the Centre Appeal Fund and the Diocesan Repair Fund - Centre. In 2024 the Fund was not used.

**DIOCESAN REPAIR FUNDS**

	Church £	Centre £	2024 £	2023 £
Transfers - in	2,500.00	-	2,500.00	4,000.00
Disbursements	-18,500.00	-946.75	-19,446.75	-380.88
Listed Places of Worship grant towards replacement of Church boilers	6,972.00	-	6,972.00	-
Interest added	301.51	225.73	527.24	447.61
Movements during year	-8,726.49	-721.02	-9,447.51	4,066.73
Balance at 1 January	10,475.69	6,838.77	17,314.46	13,247.73
Balance at 31 December	<u>1,749.20</u>	<u>6,117.75</u>	<u>7,866.95</u>	<u>17,314.46</u>

Diocesan Repair Funds are matched by interest-bearing deposits held with the Diocese. They are used for repairs including the funding of works recommended from the Quinquennial Inspections of the Church and of the Parish Centre.

Quinquennial Inspections on both the Church and on the Parish Centre were held in Autumn 2023. Based upon the estimated costs of necessary work in the five-year period 2023 to 2028, and allowing for 2024 expenditure, the regular transfer to the Church Repair Fund will be increased in 2025 from £2,500 to £3,500 per annum and the contribution to the Centre Repair Fund will remain at zero.

Disbursements from the Church Diocesan Repair Fund of £18,500 comprised £16,832 towards the cost of replacement Church boilers and £1,668 for electrical works. The total cost of the boilers was £41,832 with the balance of £25,000 met from the Legacy Fund.

**FLOWER FUND**

	2024 £	2023 £
Balance at 1 January	500.00	500.00
Balance at 31 December	<u>500.00</u>	<u>500.00</u>

The Flower Fund is used for specific Church events which involve flower displays. In 2024 it was not used.

**LEGACY FUND**

	2024 £	2023 £
New legacies	8,000.00	50,000.00
Disbursements	-25,000.00	-
Movements during year	-17,000.00	50,000.00
Balance at 1 January	50,000.00	-
Balance at 31 December	<u>33,000.00</u>	<u>50,000.00</u>

The Legacy Fund was established in 2023 for significant donations where the PCC wishes to acknowledge the legator by identifying specific ways in which to spend funds which are otherwise unrestricted. It was originally established to manage a generous legacy of £50,000 received in 2023 and a further £8,000 was added in 2024. The sum of £25,000 was used in 2024 to help pay for replacement Church boilers.



**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**TITHING FUND**

A transfer of £15,370 (2023: £13,970) was made from the General Fund to the Tithing Fund and paid to charities in accordance with the PCC's tithing policy. Details of the disbursements are included in Note 15.

**10 RESTRICTED FUNDS**

Restricted funds comprise monies given for a particular purpose, or with specific restrictions, through collections, donations, events, etc.,

<b>CENTRE APPEAL FUND</b>	<b>2024 £</b>	<b>2023 £</b>
Donations	-	581.97
Income Tax recoverable	-	125.00
Interest	714.28	662.26
Incoming resources	714.28	1,369.23
Purchase of equipment for the Centre costing less than £1,500 - written off		-706.97
Purchase of equipment for the Centre costing more than £1,500 - transfer to Fixed Assets Fund	-2,921.40	
Movements during year	-2,207.12	662.26
Balance at 1 January	15,093.78	14,431.52
Balance at 31 December	12,886.66	15,093.78

The Centre Appeal Fund relates to the redevelopment of the Parish Centre that was completed in 2004. The Fund may be utilised for on-going maintenance and new equipment for the Centre.

<b>CHURCH DEVELOPMENT FUND</b>	<b>2024 £</b>	<b>2023 £</b>
Income from events	400.00	1,616.50
Donations	1,575.00	1,218.03
IncomeTax recoverable	143.75	202.50
Incoming resources	2,118.75	3,037.03
Disbursements	-1,149.00	-918.03
Cost of events	-	-650.00
Movements during year	969.75	1,469.00
Balance at 1 January	18,688.02	17,219.02
Balance at 31 December	19,657.77	18,688.02

The Development Fund (Church) may be used to enhance the facilities of the Church building. Income from events in 2024 arose from plant sales (£400). Donations include £500 from the annual Friends of Kent Churches Bike Ride. Disbursements of £1,149 for new radio microphones were covered by individual donations.

<b>ENDOWMENT FUND</b>	<b>2024 £</b>	<b>2023 £</b>
Balance at 1 January	1,513.85	1,513.85
Balance at 31 December	1,513.85	1,513.85

This Fund originated from an Endowment in the name of a Mrs Milne. Use of the interest was not restricted but the fund is to be held in perpetuity.

<b>LUNCH CLUB FUND</b>	<b>2024 £</b>	<b>2023 £</b>
Balance at 1 January	847.72	847.72
Expenditure	-	-
Balance at 31 December	847.72	847.72

The Church's Lunch Club closed in 2022, as agreed by the Lunch Club Committee and the PCC. The restricted Lunch Club Fund has been retained, and the remaining funds will be used to assist people of a similar age to the former membership.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**SEQUESTRATION FUND**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Balance at 1 January	-	-
Fees retained	872.20	-
Incoming resources	872.20	
Disbursements	-1,913.77	-
Balance at 31 December	<u>-1,041.57</u>	<u>-</u>

The Fund is used during an interregnum to allow for the special allocation of certain fees and costs. The interregnum started on 13 May 2024. Fees for weddings and funerals which would normally go to the Diocesan Board of Finance (DBF) are retained by the parish, whereas costs associated with visiting clergy and Vicarage expenses are offset against these fees. At the end of the interregnum any surplus is due to the DBF, whereas any shortfall is met by the parish.

**STAFF LEAVING FUND**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Balance at 1 January	-	-
Donations	1,659.99	-
Incoming resources	1,659.99	
Disbursements	-1,659.99	-
Balance at 31 December	<u>-</u>	<u>-</u>

The Fund is used for gifts made by parishioners and others on behalf of clergy who are leaving the Parish. During 2024 gifts were given to Team Rector Revd Mark Bridgen and Mrs Karen Bridgen on their departure.

**CHRISTMAS TREE FUND**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Balance at 1 January	633.06	633.06
Balance at 31 December	<u>633.06</u>	<u>633.06</u>

The Fund results from the residual assets of the Kippington Road Association that were donated to St Mary with the proviso that they be used for the preservation/maintenance of the 'Christmas Tree' and its lighting.

**CHARITIES FUND**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
Collections		3,071.64
Donations		110.50
Income Tax Recoverable	-	81.50
Income from events	160.00	1,066.51
Incoming resources	160.00	4,330.15
Charitable Giving (Note 15)	-160.00	-4,329.27
Youth work	-	-2.97
Fees for Online Giving	-	-0.88
Movements during year	-	-2.97
Balance at 1 January	-	2.97
Balance at 31 December	<u>-</u>	<u>-</u>

Donations for charitable causes are normally passed on in the year received; donations and legacies received for other restricted purposes of the PCC may be accumulated. Details of giving to third parties are set out in Note 15.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**11 RELATED PARTY TRANSACTIONS**

1. The husband of PCC member and churchwarden Mrs Brenda Ross, Mr Leonard Ross, served as church organist throughout 2024. His remuneration of £3,200 is included in Note 13. Mr Ross also claimed £113 for key cutting, £80.24 for replacement defibrillator pads, £70 for choir sheet music and £30 for an extension lead for the piano.
2. The husband of PCC member Mrs Sharon Fishwick claimed £1,149 for reimbursement for two new radio microphones for the church and £366.77 for a replacement Raspberry Pi microcomputer.
3. Churchwarden Mrs Brenda Ross claimed a total of £177.55 for expenses in connection with Church services.
4. Treasurer Mr Christopher Saunders claimed reimbursement of £605.37 for the annual CCLI copyright licence, £356.66 for the full year cost of water rates for the Vicarage, £327.59 for website access renewal, and £266.45 for the final payment to EDF Energy at the end of their contract for electricity in the Centre. All these needed to be paid by credit card.

**12 DONATIONS FROM PCC MEMBERS**

During 2024 a total of £16,801.98 was donated by members of the PCC and related parties, through the Planned Giving Scheme and / or through one-off gifts, while they served as members of the PCC. This disclosure does not include any unidentified cash or anonymous donations which may have been received. The equivalent figure for 2023 was £13,687.17.

**13 ORGAN & CHOIR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Organist's retainer (including temporary cover)	3,280.00	3,200.00
Maintenance & repair of organ and pianos	929.64	1,110.64
Church music and RSCM subscription	359.60	201.29
	<hr/>	<hr/>
<b>TOTAL</b>	<b>4,569.24</b>	<b>4,511.93</b>
	<hr/>	<hr/>

**14 PARISH CENTRE**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Receipts from lettings etc	26,168.00	25,473.00
Centre Manager Honorarium	-1,800.00	-
Running costs & maintenance excluding depreciation on the Parish Centre	-22,413.94	-21,214.79
	<hr/>	<hr/>
<b>Net contribution from Parish Centre operations to overheads before depreciation</b>	<b>1,954.06</b>	<b>4,258.21</b>
	<hr/>	<hr/>

The income and cost figures shown above are taken from Notes 2(d) and 3(b). The replacement dishwasher costing £2921.40 will be depreciated over 4 years commencing 2025.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**For the year ended 31 December 2024**

**15 MISSIONARY AND CHARITABLE GIVING**

Missionary and charitable giving may be summarised as follows:

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
General Fund	30.00	30.00
Tithing Fund (Unrestricted)	15,370.00	13,970.00
Charities Fund (Restricted)	160.00	4,329.27
<b>Giving recorded within expenditure</b>	<b>15,560.00</b>	<b>18,329.27</b>
Agency collections not included within expenditure	751.00	2,731.54
<b>Total Giving</b>	<b>16,311.00</b>	<b>21,060.81</b>

**Giving from the General Fund**

Friends of Rochester Cathedral	20.00	20.00
Friends of Kent Churches	10.00	10.00
	<b>30.00</b>	<b>30.00</b>

**Giving from the Tithing Fund**

Children's Society	300.00	-
Church Mission Society	600.00	2,000.00
Combat Stress	300.00	-
Demelza House	800.00	500.00
Disasters Emergency Committee (Earthquake appeal)	-	500.00
Domestic Abuse Volunteer Support Services	600.00	500.00
Embrace The Middle East	600.00	600.00
Hospice in the Weald	800.00	500.00
Kenward Trust	670.00	500.00
Kondoa, Tanzania	100.00	-
Medecins sans Frontieres	1,000.00	800.00
Mission Aviation Fellowship	1,500.00	2,000.00
Mpwapwa, Tanzania	800.00	800.00
Open Doors	600.00	500.00
Rochester Poverty & Hope Appeal	600.00	500.00
Royal Agricultural Benevolent Institution	600.00	500.00
Samaritans, Sevenoaks	500.00	470.00
Scotts Project	600.00	500.00
Sevenoaks Counselling	1,800.00	1,500.00
UNHCR	1,000.00	-
UNICEF	1,000.00	800.00
West Kent Debt Advice	600.00	500.00
	<b>15,370.00</b>	<b>13,970.00</b>

**Giving from the Charities Fund**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Christian Aid	-	158.24
Church Mission Society	-	66.25
Disasters Emergency Committee (earthquake in Syria and Turkey)	-	1,418.40
Loaves and Fishes	160.00	45.50
Marie Curie	-	165.37
Rochester Diocese (for Mpwapwa, Tanzania)	-	1,309.00
Sevenoaks Welcomes Refugees	-	1,166.51
	<b>160.00</b>	<b>4,329.27</b>

Giving from restricted funds represent funds collected for outside charities that have passed through the PCC's accounts and that have resulted from collections, fund raising events and other donations. The amounts include Gift Aid where appropriate.

**Agency collections**

Children's Society	-	916.20
Christian Aid	751.00	1,005.24
Combat Stress	-	440.00
Rochester Diocesan Board of Finance	-	370.10
	<b>751.00</b>	<b>2,731.54</b>

Agency collections are those where the amounts are paid direct to the charities concerned and are not included within expenditure. The figures do not include Gift Aid that the charities concerned can claim directly themselves.