



**St Philip &
St James' Church**

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

England and Wales registered charity No.1130600

For the year ended 31 December 2024

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

The Parochial Church Council of the Ecclesiastical Parish of St Philip and St James, Chatham Annual Report January to December 2024

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 **Encounter** God
- To **Grow** in Faith in Jesus Christ and the Holy Spirit
- To **Go** with the Good News

Church life

At the beginning of the year in January we started with a new venture for PipnJims, the Alternate Shadows Pantomime of Mother Goose. It was a roaring success with so much positive feedback from many of the guests from the community.

In February we had a special Pancake Party with Doug Horley entertaining and sharing the gospel with games, songs and puppets. This was a great opportunity to reach out to the local community and all this was organised by one of our young people.

In March our very own Barbara Chinamasa became a lay canon at Rochester Cathedral. At the end of March, Peter and Michele Guinness led us in a very moving and informative Passover Meal. The evening ended with some joyous singing that made its way into the service on Easter Sunday!

In May a number of families and members of PipnJims made their way to Solley's Farm near Deal for a weekend of fellowship and camping. In May we also had a visit from Eric and Rhena Clouston and we were much blessed hearing about their work in Asia, helping the Church grow and flourish. In time for the APCM we launched our Values, Vision and Strategy booklet which helps to remind us that God is calling us to Encounter Him, Grow in Faith and knowledge of Jesus and The Spirit, and to Go with the Good News to all the places God sends us to. As a sign that God is always up to something new the wall outside Church was painted blue ready for the new signage.

In June we had a comedy night with Andy Kind and then Andy preached at our morning service on Sunday. Bridget Nightingale was commissioned by Bishop Jonathan as an Anna Chaplain. In June we travelled to Victory Academy to Join Covenant Church Medway for a morning of worship, teaching, prayer and fellowship. As Churches we have served together on Holiday Clubs for many years and our worshipping together is a great sign of Christlike unity between our fellowships.

During the Spring the newly formed Tomorrows Church Today building project team started working on a questionnaire for the local community and church members to take part in, to help us discern what we need to do with our buildings to make them fit for mission and ministry in the next 20-30

years. In July we launched our consultation with a morning dedicated to members of the community to come and feedback to us what they thought and then the Church membership were invited to feedback both on paper and online.

As we approached the Summer, our leaders for Pathfinders (11-14) and Link (14-18) stood down. During the Summer and the Autumn, we have been working to try to find new leaders, but they have yet to be found.

In July a number of our members returned to the Royal Bath and West Showground for New Wine 2024.

In August at long last the new Logo, welcome sign and notice board were installed to the front elevation.

In September the remaining assistant leaders of Pathfinders were able to run the group on the second and fourth Sunday of each month.

In October we were visited by Ruth Guinness, and she had the opportunity to preach on a Sunday morning as well as attend various groups and share about the amazing work she does in Malawi.

In November it was our turn to host our brothers and sisters from Covenant Church Medway where we shared musicians and singers in the worship band and Pastor Gideon Sappor preached.

In the Autumn we ran a pilot course called Emotionally Healthy Spirituality which was well received by those who took part. We hope to run this in the Spring of 2025

At the end of November we had our annual Christmas Volunteer Thank You Church Party. During the evening, we were blessed to have Mayowa from MJ Praise sing for us and lead us in some songs.

In December we made over 700 Christingles for the three schools who attended Christingle services. Much fun was had by the Primary Aged Children preparing for and learning about the true meaning of Christmas.

For the first time we hosted a special Christmas Service for the Urdu speaking Christian Community in Kent. The service included worship led on the Harmonium, Keyboard and Tabla with much joy and dancing.

All our Christmas services were well attended with many guests.

Throughout the year at Easter, during the Summer Holiday and at Christmas, hundreds of bags containing meals for local families were given to those in need through our Bags of Hope ministry.

The last main event of the year was our Christmas lunch. Many individuals got to share a Christmas Day meal with others including watching the King Charles Christmas Day message.

Rev Martyn Saunders is leader of St John's Chatham (a BMO) whilst remaining as incumbent. The Associate Vicar Rev Andrew Vaughan takes on the day-to-day responsibility for PipnJims.

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 to charities for the advancement of religion.

Achievements and performance

One off events

- Alternate Shadows Pantomime of Mother Goose.
- Pancake Party with Doug Horley.
- Passover Meal with Peter and Michele Guinness.
- Comedy night with Andy Kind.
- Joint Services Twice with Covenant Church Medway.
- Tomorrows Church Today Community and Church Consultation.
- New Logo, Welcome sign and Notice board to the front elevation.
- Emotionally Healthy Spirituality pilot course.
- Christmas Volunteer Thank You Church Party With Mayowa.
- 700 Christingles for three local Primary Schools.
- Bags of Hope given out at Easter, Summer Holiday and Christmas.
- Christmas Day Lunch.

Church Attendance

As at April 2024 there were 139 (April 2023: 149) people on the Church Electoral Roll (approximately 46% of whom are resident in the parish). The average weekly (Sunday and midweek) attendance counted during October was 86 (2023:87) adults and 14 Under 18s in person.

Occasional offices

In 2024, St Philip and St James Church conducted 2 (2023:2) baptisms. During the course of the year, we conducted 1 (2023:0) wedding in church and 9 (2023:9) funerals of which 2 (2023:2) were in the church building. There were 2 confirmations in 2024 (2023:2).

Fabric, equipment, ministry and other expenditure related issues

The PCC attended to a number of fabric issues during 2024, 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. Various small areas of redecoration internally including minor maintenance jobs 2. Repairs to church entrance needing ripping out and re concreting. 3) Repairs to our Heating System. 4) New Logo, Welcome sign and Notice board to the front elevation.

Grants

The church is presently committed to giving away 10% of unrestricted income (on pcc voted nominal codes only) 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 2024 was agreed and donations to workers attached to CMS, SIM and helper also Face to Face trust, Ubaku Boys home and two individuals.

Financial Review

Another Financial Year End has arrived. At the start of 2024 our Unrestricted Fund stood at £117,338.46. At the end of 2024 it was £113,934.61. So, a drop of £3,403.85. Although a drop this was a good end for 2024 as our budget for 2024 predicted a much high drop then this.

The budget for 2025 is anticipating a deficit of £1,150.00 on our Income and Expenses. If we can keep our income at the same or maybe a little higher and our expenses at the same level, we should be able to cover this deficit and also the end of year transfer to the Missionary Fund which will be £13,514.98 for 2025

Thanks go to the team who have supported the treasurer during the year, Ruth our Administrator, Steve who organises Gift Aid claims, those who count the money each week, and those who take the money to the bank or post office each week. You have all helped me enormously through the year. The biggest thanks go to you all, as members of Pip n Jims who donate their money, time and talents to this Church to keep the building and all activities going, THANK YOU. Our largest expenses in 2024 (not including the parish share) was our Utilities, Building Repairs, Cleaning and Salaries. Utilities as we all know have continued to increase, however, they were lower than last year by £3,764.90. We continue to keep the building in a good state of repair and discussions and progress regarding Tomorrows Church for Today Building Project are ongoing.

Trustees received any form of payment “No Trustee received any payments”

Trustees received any form of reimbursement of expenses “2 Trustees totalling £3,097.10”

A small portion of the Incumbent & Ministers stipend and expenses may relate to their chair of the PCC

Reserves Policy

The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. At the end of 2024 the free reserves were £113,934.61 (the unrestricted funds).

It is recommended that the Church keep 3 months of expenses in the event of a significant drop in funding. On a conservative basis at the moment that is £35,000, this then leaves £78,934.61 in the reserves. The PCC will cost and hopefully commission further capital projects in 2025.

Going Concern Statement – with the level of reserves the Trustees feel that the charity can be considered 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 (2020, London: Church House Publishing).

Committees

The full PCC met ten times in 2024 (not August or November). 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 2024 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 2024 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 and is required by CofE Law.

Youth and Children's committee:

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

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. Thus, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). 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:

Ex officio:

Incumbent:	The Rev'd Martyn Saunders
Associate Vicar	The Rev'd Andrew Vaughan and Chair of PCC
Reader/LLM:	Rose Robinson

Elected members:

Churchwardens: Sandra Graham (18/5/22 Re-elected 26/4/23 and 23/4/24)

Members of Rochester Diocesan Synod:

Guy Gallico (Until July 2024)

Representatives to Rochester Deanery Synod:

Heather Drew (1/12/20 Re-elected 26/4/23)

Diane Hatcher (1/12/20 Re-elected 26/4/23)

Tracy Read (10/10/20 Re-elected 30/7/23)

Elected and co-opted members of the PCC:

Steve Fouch (8/5/21 Re-elected 26/4/23)	Luke Saunders (From 18/5/22)(Resigned April 2024)
Claire Castello (From 26/4/23)	
Catherine Vaughan (From 26/4/23)	Tanya Terry (8/5/21 Re-elected 23/4/24)
Guy Gallico (From 23/4/24)	Pam Harris (From 18/5/22)
	Faye Cliftongay (From 23/4/24)
	Paul Jhass (From 23/4/24)(Resigned February 2025)

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:


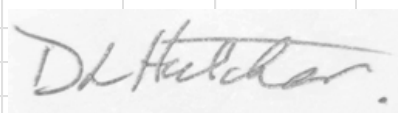
Mr David R Ralph, FCIE, 50 Southwood Rd, Rustall, Tunbridge Wells TN4 8SP

Approved by the PCC on 22nd April 2025 and signed on their behalf by



Rev Andrew Vaughan (PCC Chair)

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM												
STATEMENT OF FINANCIAL ACTIVITIES												
For the year ended 31 December 2024												
				Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023 £	
INCOMING RESOURCES	RESOURCES											
	Donations and Legacies			130,487.52	400.00	2,677.91	133,565.43	126,547.21	3,366.84	9,627.93	139,541.98	
	Income from other trading activities			2,565.64	5,736.98	6,814.75	15,117.37	5,933.19	312.22	0.00	6,245.41	
	Investment Income			2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
	Charitable Activities			2,880.11	5,354.88	358.54	8,593.53	1,832.01	5,417.22	285.37	7,534.60	
	Other Income			15.84	0.00	0.00	15.84	805.18	0.00	17.00	822.18	
TOTAL INCOMING RESOURCES				138,500.43	11,883.36	9,851.20	160,234.99	136,932.00	9,339.06	9,949.03	156,220.09	
RESOURCES USED												
	Raising funds			310.68	0.00	0.00	310.68	377.73	0.00	0.00	377.73	
	Expenditure on charitable activities			129,216.71	24,984.26	11,368.70	165,569.67	133,188.75	22,081.60	11,302.13	166,572.48	
	Other expenditure			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RESOURCES EXPENDED				129,527.39	24,984.26	11,368.70	165,880.35	133,566.48	22,081.60	11,302.13	166,950.21	
NET INCOMING / (OUTGOING) RESOURCES				8,973.04	-13,100.90	-1,517.50	-5,645.36	3,365.52	-12,742.54	-1,353.10	-10,730.12	
GAINS AND LOSSES ON INVESTMENTS												
	Realised			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Unrealised			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GROSS TRANSFERS				-12,376.89	12,384.61	-7.72	0.00	-17,001.13	17,697.74	-696.61	0.00	
NET MOVEMENT IN FUNDS				-3,403.85	-716.29	-1,525.22	-5,645.36	-13,635.61	4,955.20	-2,049.71	-10,730.12	
BALANCES BROUGHT FORWARD AT 1 JANUARY				117,338.46	21,185.54	18,957.73	157,481.73	130,974.07	16,230.34	21,007.44	168,211.85	
BALANCES CARRIED FORWARD AT 31 DECEMBER				113,934.61	20,469.25	17,432.51	151,836.37	117,338.46	21,185.54	18,957.73	157,481.73	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
BALANCE SHEET AS AT 31 DECEMBER 2024						2024			2023
						£			£
FIXED ASSETS									
	Tangible					8,424.60			11,232.80
CURRENT ASSETS									
	Debtors					1,971.29			2,146.78
	Repair Funds					11,264.55			9,899.85
	Bank Accounts					133,084.85			135,795.55
	Cash					0.00			0.00
						146,320.69			147,842.18
	TOTAL CURRENT ASSETS					154,745.29			159,074.98
LIABILITIES									
	Creditors - Amounts Falling Due Within One Year					2,908.92			1,593.25
	TOTAL CURRENT LIABILITIES					2,908.92			1,593.25
	TOTAL NET ASSETS					151,836.37			157,481.73
FUNDS									
	Unrestricted					113,934.61			117,338.46
	Designated					20,469.25			21,185.54
	Restricted					17,432.51			18,957.73
						151,836.37			157,481.73
Approved by the PCC on		<u>23rd April 2025</u>							
									
					Signature				
					Rev Andrew Vaughan				
					Chairman				
									
					Signature				
					Mrs Diane Louise Hatcher				
					Treasurer				

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES CHATHAM

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

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 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 balances 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 are for a particular use set up by the Church. With permission from the PCC these funds can be used to help with any general expenses.

Unrestricted funds are general funds which are used for the running costs of the Church.

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

Office equipment and computers: 3-5 years. Fixture 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.

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2024									
	Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted	TOTAL	
	Funds	Funds	Funds	2024	Funds	Funds	Funds	2023	
	£	£	£	£	£	£	£	£	
INCOMING RESOURCES									
Income from donations									
Regular Giving	103,998.67	400.00	2,677.91	107,076.58	101,011.86	1,402.00	5,673.08	108,086.94	
Church Collections	2,339.21	0.00	0.00	2,339.21	2,687.66	0.00	0.00	2,687.66	
Income Tax Recovered	24,149.64	0.00	0.00	24,149.64	21,403.07	0.00	198.75	21,601.82	
Grants Received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Legacies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sundry Donations	0.00	0.00	0.00	0.00	805.18	0.00	17.00	822.18	
	130,487.52	400.00	2,677.91	133,565.43	125,907.77	1,402.00	5,888.83	133,198.60	
Income from other trading activities									
Church hall lettings etc	450.00	0.00	0.00	450.00	5,548.86	0.00	0.00	5,548.86	
Donations and Appeals	350.00	5,736.98	6,814.75	12,901.73	1,444.62	1,964.84	3,756.10	7,165.56	
Other fundraising	1,765.64	0.00	0.00	1,765.64	0.00	312.22	0.00	312.22	
	2,565.64	5,736.98	6,814.75	15,117.37	6,993.48	2,277.06	3,756.10	13,026.64	
Investment Income									
Dividends and interest	2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
	2,551.32	391.50	0.00	2,942.82	1,814.41	242.78	18.73	2,075.92	
Charitable Activities									
Sundry Income									
Fees - Weddings & Funerals	1,661.00	1,594.00	0.00	3,255.00	1,530.40	2,074.60	0.00	3,605.00	
Youth Activity Fees	0.00	0.00	0.00	0.00	20.29	0.00	0.00	20.29	
Other Activities Income	1,219.11	3,760.88	358.54	5,338.53	384.33	3,342.62	285.37	4,012.32	
	2,880.11	5,354.88	358.54	8,593.53	1,935.02	5,417.22	285.37	7,637.61	
Other Incoming Resources									
Insurance Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Income	15.84	0.00	0.00	15.84	281.32	0.00	0.00	281.32	
	15.84	0.00	0.00	15.84	281.32	0.00	0.00	281.32	
TOTAL INCOMING RESOURCES									
	138,500.43	11,883.36	9,851.20	160,234.99	136,932.00	9,339.06	9,949.03	156,220.09	

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2024									
			Unrestricted	Designated	Restricted	TOTAL	Unrestricted	Designated	Restricted
			Funds	Funds	Funds	2024	Funds	Funds	Funds
			£	£	£	£	£	£	£
RESOURCES EXPENDED									
Raising funds									
Costs of stewardship campaign			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Costs of fetes and other events			0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure on Charitable Activities									
Missionary and Charitable Giving									
Church overseas:									
- missionary societies			0.00	17,150.00	0.00	17,150.00	0.00	15,270.00	0.00
Home missions			460.00	650.00		1,110.00	943.99	650.00	754.81
UK Organisations			0.00	0.00	0.00	0.00	100.00	600.00	0.00
			460.00	17,800.00	0.00	18,260.00	1,043.99	16,520.00	754.81
Contribution to Diocese			75,684.00	0.00	0.00	75,684.00	76,354.99	0.00	0.00
Clergy Costs									
Clergy expenses			3,097.10	0.00	0.00	3,097.10	2,864.38	0.00	0.00
Clergy Housing Costs			3,844.85	0.00	0.00	3,844.85	4,943.40	0.00	0.00
Church Administrator			12,749.66	0.00	0.00	12,749.66	11,677.20	0.00	0.00
			19,691.61	0.00	0.00	19,691.61	19,484.98	0.00	0.00
Church Activity Costs									
Youth & Childrens Work			863.12	0.00	306.31	1,169.43	1,952.22	0.00	567.93
Worship Expenses			2,469.84	1,838.00	0.00	4,307.84	2,300.21	2,089.40	0.00
Web Site & Publicity			2,299.86	0.00	0.00	2,299.86	2,581.45	0.00	303.00
Outreach & Training Events			1,089.46	3,114.48	6,421.52	10,625.46	1,416.90	2,431.78	3,335.68
Events and activities			1,711.00	0.00	0.00	1,711.00	1,004.96	601.22	2,478.04
Other Church Activity Costs			310.68	0.00	0.00	310.68	0.00	0.00	0.00
			8,743.96	4,952.48	6,727.83	20,424.27	9,255.74	5,122.40	6,684.65
Church Building Costs									
Church Insurance			2,095.78	0.00	0.00	2,095.78	2,054.91	0.00	0.00
Utilities			6,356.46	0.00	0.00	6,356.46	10,121.36	300.00	0.00
Cleaning			4,715.36	0.00	0.00	4,715.36	4,160.88	0.00	0.00
Maintenance			290.00	0.00	0.00	290.00	2,108.99	0.00	0.00
Building Repairs			5,156.02	1,881.78	0.00	7,037.80	2,761.10	0.00	0.00
Furnishing, equipment (not Capitalised)			760.49	0.00	999.00	1,759.49	0.00	0.00	1,944.88
Depreciation			2,808.20	0.00	0.00	2,808.20	2,808.20	0.00	0.00
			22,182.31	1,881.78	999.00	25,063.09	24,015.44	300.00	1,944.88
Other Costs									
Subscriptions			1,346.13	0.00	27.70	1,373.83	769.87	0.00	478.61
Telephone/Internet			718.75	0.00	0.00	718.75	712.11	0.00	0.00
Photocopier			503.21	0.00	0.00	503.21	0.00	0.00	0.00
Printing, Post and Stationery			38.97	350.00	0.00	388.97	861.02	0.00	0.00
AV Purchases			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sundry expenditure			124.67	0.00	3,614.17	3,738.84	517.73	139.20	1,399.18
Independent Examiners Fee			-44.75	0.00	0.00	-44.75	447.05	0.00	0.00
Bank Charges			78.53	0.00	0.00	78.53	103.56	0.00	40.00
			2,765.51	350.00	3,641.87	6,757.38	3,411.34	139.20	1,917.79
TOTAL RESOURCES USED									
			129,527.39	24,984.26	11,368.70	165,880.35	133,566.48	22,081.60	11,302.13

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM							
NOTES TO THE FINANCIAL STATEMENTS (Continued)							
For the year ended 31 December 2024							
						2024	2023
						£	£
FIXED ASSETS						Equipment	Total
						£	£
Cost							
Brought Forward						36,320.80	39,129.00
Additions						0.00	0.00
Disposals						0.00	0.00
Carried Forward						<u>36,320.80</u>	<u>39,129.00</u>
Depreciation							
Brought Forward						36,320.80	39,129.00
Charge for the year (Depreciation)						-2,808.20	-2,808.20
Disposals						0.00	0.00
Carried Forward						<u>33,512.60</u>	<u>36,320.80</u>
Net Book Value 31st December 2024						<u>8,424.60</u>	
Net Book Value 31st December 2023						<u>11,232.80</u>	<u>11,232.80</u>
Net Book Value 31st December 2022						<u>14,041.00</u>	<u>14,041.00</u>
DEBTORS						2024	2023
						£	£
Gift Aid Recoverable						0.00	0.00
Other Debtors						1,971.29	2,146.78
						<u>1,971.29</u>	<u>2,146.78</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR						2024	2023
						£	
Creditors							
Accruals and deferred income						2,908.92	1,593.25
						<u>2,908.92</u>	<u>1,593.25</u>

PAROCHIAL CHURCH COUNCIL OF ST PHILIP & ST JAMES, CHATHAM									
NOTES TO THE FINANCIAL STATEMENTS (Continued)									
For the year ended 31 December 2024									
Statement of funds					At		Transfers	At	
					1st Jan 2024	Income	Expenditure	other gains	31st Dec 2024
								and losses	
					£	£	£	£	£
Unrestricted Funds - undesignated					£117,338.46	£138,500.43	-£129,527.39	-£12,376.89	£113,934.61
					£117,338.46	£138,500.43	-£129,527.39	-£12,376.89	£113,934.61
Unrestricted Funds - designated									
Agent					£244.00	£1,594.00	-£1,838.00	£0.00	£0.00
Warm					£1,160.64	£0.00	£0.00	£0.00	£1,160.64
Barnabus					£3,512.19	£3,461.48	-£17,100.00	£13,399.63	£3,273.30
Breakaway					£871.12	£3,810.88	-£3,577.05	-£350.00	£754.95
Christmas Lunch					£153.99	£100.50	-£237.43	£0.00	£17.06
Shoe Box					£20.00	£525.00	-£350.00	£0.00	£195.00
Repair Fund					£9,899.85	£391.50	£0.00	£973.20	£11,264.55
Sundry Fund					£1,520.00	£2,000.00	-£1,881.78	-£1,638.22	£0.00
Young Peoples Fund					£3,803.75	£0.00	£0.00	£0.00	£3,803.75
					£21,185.54	£11,883.36	-£24,984.26	£12,384.61	£20,469.25
Restricted Funds									
Audio Visual Appeal					£572.30	£0.00	£0.00	£0.00	£572.30
Building Project					£0.00	£1,020.00	£0.00	£0.00	£1,020.00
Hope					£2,085.95	£5,794.75	-£6,421.52	£0.00	£1,459.18
Children and Families Worker					£12,646.89	£358.54	-£306.31	£0.00	£12,699.12
Walderslade Sings					£3,644.87	£2,677.91	-£4,640.87	£0.00	£1,681.91
Glow					£7.72	£0.00	£0.00	-£7.72	£0.00
					£18,957.73	£9,851.20	-£11,368.70	-£7.72	£17,432.51
Total Funds					£157,481.73	£160,234.99	-£165,880.35	£0.00	£151,836.37
Related Party Transactions									
Members of the Clergy and PCC members are reimbursed for various expenses incurred to fulfil their role as well as goods and services incurred on behalf of the Church. Working expenses paid in the year totalled: £3,097.10 (2023 £2,864.38)									

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 2024, 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 ("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 examiners 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
- 2 To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED  Date 3rd April 2025

David R Ralph IEng JP FCIPD MIET FCIE
HMCE MLR No. 12338775
50 Southwood Road
Rusthall, Tunbridge