

Parochial Church Council of St Justus Church Rochester

Independent examiner's report for the year ended 31 December 2020

I report to the PCC on my examination of the accounts of the PCC for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet and the Notes to the Accounts.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC 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, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

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

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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:



Dated: 20 April 2021

S Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP
Chartered Accountants
Chatham Maritime

Charity Trust Number: 1132173

The Parochial Church Council of

St Justus Church Rochester

Annual Report and Accounts

for the year ended 31st December 2020

Parochial Church Council of St Justus, Rochester Annual Report for 2020

Aims and purposes

The Parochial Church Council of St Justus Church has the responsibility of cooperating with the incumbent, the Revd Dr Helen Burn, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the church building.

Objectives and activities

St Justus Church exists to provide a Christian presence in the Dickens Estate and Warren Wood areas of Rochester. It works in cooperation with the other Anglican churches in the immediate area, St Matthew's in Borstal, and St Margaret's and St Peter's in Rochester to share the Gospel of Jesus Christ in the locality.

The PCC considers that by making public worship available on a weekly basis it is contributing to the public benefit through offering people the opportunity for a life-changing encounter with the Risen Lord.

Achievements and performance

This was a year unlike no other. The COVID-19 pandemic saw St Justus close the doors of the church building when public worship was suspended on March 17th and take its pattern of worship online. Morning Prayer was offered on Facebook live every Monday-Friday during the period March-August, and Monday-Thursday thereafter. The church building was open for an hour for private prayer Monday-Thursday from 10-11am in June and July. During the period March-August, the main Sunday morning worship continued at 10am, also on Facebook live. These services were open to all members of the public who had access to the internet and a smartphone or other device.

In September and October, the church building re-opened for a weekly 9am communion service with the congregation divided into 'pods' in order to reduce the risk of transmitting the virus. Seating was reduced to 30 chairs at 2m distance, a one way system was introduced, and hand sanitiser provided at various stations, in addition to other measures. In November a second lockdown, followed by increased cases locally, meant that worship moved wholly online again for the remainder of the year. Christmas services included an online Carol Service, Christingle and Messy Church Christmas special, as well as a morning service on Christmas Day. These were very well attended, gaining many 'hits' and 'likes'.

All our Ministry Team adapted wonderfully to the challenges of leading, preaching and participating online. In the brief interlude when public worship was permitted, St Justus hosted the service of the ordination of priests for the Rochester Archdeaconry in September, where our own curate Adam was ordained priest by the Bishop of Rochester alongside three colleagues. Our LLM's Hayley and Chris developed their ministries, both in their respective workplaces at Medway Hospital and in primary school, and also through church-based activities. Hayley's 'Created to Create' group was a haven for many as it met weekly online, and Chris gave families an opportunity to worship together at home as she led Messy Church online monthly. Our Reader Sid likewise continued to bring his wisdom to bear at work and in his leading and preaching. Ruth Pyrke was accepted to train for ordination at Trinity College Bristol, and Jayne Shillito began her final year of training and will be ordained in 2021.

The APCM was held in October in the church building and via Zoom, so that anyone who was unable to participate online could attend in person.

- Community activities were curtailed by the pandemic. The Food Bank continued through March and April until provision changed to a home delivery system and all local centres were closed. Café Plus met just once in October before the November lockdown, and neither Tods nor Lunch Club were able to meet at all, along with Tuesday Mix. The Sensory Room remained closed.

Reaching our families, children and young people has been a challenge this year. With regular groups unable to meet in person, Blend 45 and Fusion met on Zoom during the first lockdown, and face to face several times when the rules were relaxed over the summer. Holiday Club took place online with much smaller numbers than usual, but those children who spent '5 Days with Dan' enjoyed themselves and were treated to very high production values in the daily sequence of story, songs, memory verse and prayers, hosted by Becca and Adam at Babylon TV studios. Forty Advent Prayer bags containing resources for

exploring the Christmas story at home were delivered to families in December. During the first lockdown, we joined with Delce Academy to run a 'penpal' scheme for children who were in school and adults from St Justus. Although correspondence was inevitably patchy with changes of children and staff attending week by week, letters and picture went to and fro and built on the foundations laid when the children had been able to visit Café Plus face to face at the start of the year.

The Cluster continued to provide mutual support. Before the first lockdown St Justus hosted the traditional Film Night in January watching *The Railway Man*, and a joint Ash Wednesday service was held at which Revd Dr Joel Love presided. The monthly Dementia Service was suspended from March, having met very successfully in January and February.

The church continued to give money to worthy causes both at home and overseas. Organisations reflecting the five marks of mission benefitted from the funds thus distributed. Money was raised at Harvest for the JAM sponsorship of two children through plants being bought and given away as gifts. Money was also given for our partner parish in Rofati, Tanzania, though the visit planned for May 2020 sadly had to be postponed because of the pandemic.

During the year, in the brief times when baptisms were permitted, 6 children were baptised. The Church's mission to the bereaved was increasingly important as the Covid 19 pandemic took hold, with 17 funerals being conducted in the year. A Service of Remembrance was held in November on Facebook live. There were no weddings.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. In 2020 our Parish Safeguarding Officer Karen Byrne and the incumbent reviewed and updated the audit of our Safeguarding policies and processes. Safeguarding is now a standing item on every PCC Agenda. New volunteers received Role Descriptions, and those eligible continued to attend training and to complete modules online. Updates to policies were put in place as guidance was received from the diocese and the national Church of England throughout the year.

The Pastoral Group met to review their Safeguarding processes and a new Pastoral Care handbook was produced, including procedures for recording visits and passing on any concerns.

Online safeguarding was to the fore during the pandemic and the 2019 St Justus Social Media Policy was adhered to.

Financial Review

2020 was a challenging year financially. During the first lockdown it became clear that our hall hire income had dropped to nothing and that we might struggle to meet monthly outgoings unless we took action. In May 2020 the PCC took the decision to reduce the amount of parish share that was in the 2020 budget from £50,000 to £27,341. The diocese was informed that we were reducing our monthly parish share payment. This reduction of £30,000 meant that the diocese bore the cost of our decision.

Although technically the accounts show the General Fund as recording a surplus (after transfers between funds) of £30,847, this is entirely due to our deviating from the 2020 budget and reflects the amount we withdrew from giving in parish share. It was agreed that we would review this at year end and if the balance was healthy, and agree an extra sum to be paid to the diocese to make up some of the £30,000 we had not paid.

Other small savings were made by reduced expenditure in areas such as Church and Services, Ministries, Other Expenditure, and Outreach. Some costs were lower as a result of not being able to use the building e.g. utility & maintenance bills.

Although Collections were less than half the amount anticipated, as a consequence of not being able to hold services in the church, due to the increased generosity of the congregation the amount of Giving via Bank exceeded the projected figure and resulted in total voluntary giving almost meeting expectation. Other income was greatly affected, by the lengthy closure of the church, with the loss of hire fees from letting the church premises experiencing a drop of more than 50% of expected earnings.

Reserves policy

The PCC aims to keep reserves equivalent to around six months expenditure, which is regarded as sufficient to meet all reasonably foreseeable requirements. At the year-end total reserves stood at £109,162. This

includes a designated fund of £4,847 in the Mission Fund, £9,351 in the Church and Hall repairs account and £7,935 in restricted funds. The amount of reserves held at year end after deducting any restricted and designated funds is £87,029 which the PCC regards as over and above what would normally be considered satisfactory.

COVID-19

As a result of the COVID-19 crisis on 17 March 2020 the Diocese of Rochester advised that St Justus church suspend public worship in line with other churches as advised by the Government. Since then, subsequent restrictions brought about by the Tier system and further lockdowns has greatly limited the periods when the church could remain open for services, children's groups, youth work and outreach activities.

Although, monthly standing orders represent a substantial proportion of income we are also reliant on income from weekly collections, renting the church hall and other activities. Therefore, this crisis continues to be a challenging time for the church financially.

The PCC took reasonable and appropriate steps during 2020 to secure regular financial giving by encouraging those, who usually give cash in the collection plate, to consider giving via their bank, providing their household income was stable or guaranteed at this difficult time. A new online giving platform, SumUp, was agreed and put into practice. The church also benefitted from grants under the Government's Coronavirus Job Retention Scheme, which provided 80% of our employee's salary, and from the COVID-19 Emergency Relief Grant, which was awarded by the Diocese on the understanding that it would be used directly towards increasing our Parish Offer.

At a time of such widespread challenge the PCC will continue to monitor and assess the financial impact and implications as the situation evolves.

Structure, governance and management

The Parochial Church Council is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The full PCC met 7 times. The average attendance was 90%. The Mission and Outreach Group met twice during the year, and reported to full PCC meetings.

The PCC operates through a number of committees, which meet when required between full meetings of the PCC:

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

Hall & Fabric Committee

Attends to matters relating to the maintenance, upkeep and letting of the Church building and facilities.

Mission and Outreach Group

Makes recommendations to the PCC on allocation of the away-giving budget, and stimulates mission involvement in the life of the church. The merge in 2018 of the St Justus Reaching Out Group with the Mission and Action Group to form the Mission and Outreach Group, brought all mission and outreach plans into one place.

Finance Sub-committee

Makes recommendations to the PCC regarding the financial administration of the Church.

HR Sub-committee

Considers the implications for employment law and employee relations of proposals made by any of the other church committees.

Administrative Information

Incumbent:

Revd Dr Helen Burn,
The Vicarage,
1 Binnacle Road,
Rochester.
Kent. ME1 2XR

Address for correspondence:

St Justus Church,
The Fairway,
Rochester.
Kent. ME1 2LT
Tel: 01634 818353

Charity registration number: 1132173 registered in England and Wales

During the year, the following served as members of the PCC:

Incumbent: Curate:

The Revd Dr Helen Burn
Revd Adam Pyrke

Chair
Curate from 1 July 2019

Wardens

Wilf Fenton
Mark Shillito

From 25 October 2020

Representatives on the Deanery Synod

Andrew Coomber
Wendy Swattridge

Elected Members

Jenny Blanshard
Doug Coleman
Andrew Coomber
Samantha Murphy
Keith Usmar
Karen Hollingdale
Alec Hollingdale
Sid Mennie
Wendy Swattridge
Phil Smith
Jenni Dawson
Foluke Aboosedo Gabriel
Oluwakemi Adebayo
Barry Knight
Karen Byrne

Until 25 October 2020
Vice Chair
Secretary
Office Accounts Manager
Treasurer

from 25 October 2020 Safeguarding Officer

Bankers:

National Westminster Bank plc
High Street,
Chatham
Kent. ME4 4BD

Independent Examiner:

S Robinson BA FCA FCIE DChA MCMI
Kreston Reeves LLP
Montague Place
Quayside
Chatham Maritime
Chatham
Kent. ME4 4QU

Approved by the PCC on 9 February 2021 and signed on their behalf by Revd Dr Helen Burn (PCC Chair).

Helen M Burn

10.2.2021

Parochial Church Council of St. Justus, Rochester
Statement of financial activities for the year ending 31st December 2020

	Unrestricted Funds £	Restricted Funds £	Total funds	
			2020 £	2019 £
INCOMING RESOURCES				
Voluntary income	71,085	1,574	72,659	74,020
Activities for generating funds	7,500		7,500	14,303
Income from investments	177		177	307
Church activities	3,725		3,725	16,928
Other incoming resources	7,921		7,921	742
TOTAL INCOMING RESOURCES	<u>90,408</u>	<u>1,574</u>	<u>91,982</u>	<u>106,300</u>
RESOURCES EXPENDED				
SumUp	23		23	0
Church activities	58,481	2,575	61,056	114,272
TOTAL RESOURCES EXPENDED	<u>58,504</u>	<u>2,575</u>	<u>61,079</u>	<u>114,272</u>
NET INCOMING / OUTGOING RESOURCES BEFORE TRANSFERS	31,904	-1,001	30,903	-7,972
Gross transfers between funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS	31,904	-1,001	30,903	-7,972
RECONCILIATION OF FUNDS				
Total funds brought forward	69,323	8,936	78,261	86,232
Total funds carried forward	<u>101,227</u>	<u>7,935</u>	<u>109,164</u>	<u>78,260</u>
Note	2	3		

Parochial Church Council of St. Justus, Rochester
Balance Sheet as at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds	
				2020 £	2019 £
FIXED ASSETS					
Tangible	6		0	0	0
CURRENT ASSETS					
Debtors and prepayments	7	11,848		11,848	12,008
Cash at bank and in hand	8	92,080	7,935	100,015	68,745
Total current assets		<u>103,928</u>	<u>7,935</u>	<u>111,863</u>	<u>80,753</u>
LIABILITIES					
Amounts falling due in one year	9	2,701	0	2,701	2,495
NET CURRENT ASSETS		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,258</u>
FUNDS					
General fund		87,029		87,029	56,181
Mission Fund		4,847		4,847	4,847
Church and Hall C/A		9,351		9,351	8,294
Stephen Fund			1,009	1,009	784
"It Makes Sense" Projects fund			1,107	1,107	1,106
Bishop's fund			559	559	559
Archbishop's Fund			947	947	947
Noticeboard Fund			0	0	0
Foodbank			645	645	505
Kitchen Fund			225	225	225
P.Brewerton Fund			1,112	1,112	1,977
Tanzanian Link			2,331	2,331	2,832
		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,257</u>

Approved by the Parochial Church Council on 20 March 2021 and signed on its behalf by:

Revd Dr Helen Burn (PCC Chair)

Mr Andrew Coomber (PCC Vice Chair)

Parochial Church Council of St. Justus, Rochester
Balance Sheet as at 31st December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds	
				2020 £	2019 £
FIXED ASSETS					
Tangible	6		0	0	0
CURRENT ASSETS					
Debtors and prepayments	7	11,848		11,848	12,009
Cash at bank and in hand	8	92,080	7,935	100,015	68,745
Total current assets		<u>103,928</u>	<u>7,935</u>	<u>111,863</u>	<u>80,753</u>
LIABILITIES					
Amounts falling due in one year	9	2,701	0	2,701	2,495
NET CURRENT ASSETS		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,258</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,258</u>
FUNDS					
General fund		87,029		87,029	56,181
Mission Fund		4,847		4,847	4,847
Church and Hall C/A		9,351		9,351	8,294
Stephen Fund			1,009	1,009	784
"It Makes Sense" Projects fund			1,107	1,107	1,108
Bishop's Fund			559	559	559
Archbishop's Fund			947	947	947
Noticeboard Fund			0	0	0
Foodbank			645	645	505
Kitchen Fund			225	225	225
P. Brewerton Fund			1,112	1,112	1,977
Tanzanian Link			2,331	2,331	2,832
		<u>101,227</u>	<u>7,935</u>	<u>109,162</u>	<u>78,257</u>

Approved by the Parochial Church Council on 20 March 2021 and signed on its behalf by:

Rev'd Dr Helen Blinn (PCC Chair)

Helen M. Blinn

Mr Andrew Coomber (PCC Vice Chair)

A. Coomber

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2020

1. Accounting policies

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005).

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 financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Fund accounting

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment (if material) is apportioned to the individual funds on an opening balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Designated funds remain unrestricted and the PCC may move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar donations are recognised when received, unless specifically agreed otherwise with the donor. Tax refunds are recognised when the incoming resource to which they relate is received. Grants are recognised when received. Interest is recognised when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded if that award creates a constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Equipment used inside the church is depreciated on a straight line basis over five years. Individual items with a purchase price of less than £500 are written off on acquisition.

Expenditure on the noticeboards is written off as incurred, as these items are deemed to have no net realisable value.

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2020

2 Analysis of Unrestricted funds

	General Fund	Mission Fund	Church & Hall C/A	Total funds	
				2020 £	2019 £
INCOMING RESOURCES					
Voluntary income					
Planned giving:					
Gift aid donations	47,391			47,391	48,033
Tax recoverable	14,299			14,299	12,821
Other				0	0
Collections at services	8,892			8,892	8,706
MN12 Donation for Sensory Room	108			108	539
Donations	395			395	107
	<u>71,085</u>	<u>0</u>	<u>0</u>	<u>71,085</u>	<u>70,205</u>
Activities for generating funds					
OI3 Hire of church hall	6,406			6,406	14,303
SumUp	1,094			1,094	0
Foodbank	0			0	0
	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>7,500</u>	<u>14,303</u>
Investment income					
Bank interest	151		27	177	307
	<u>151</u>	<u>0</u>	<u>27</u>	<u>177</u>	<u>307</u>
Church activities					
OI4 PCC fees	1,354			1,354	3,275
CS7 Music & PA	0			0	90
CS1 Refreshments	98			98	540
OE1 Photocopier income	17			17	18
OE3 Postage	0			0	0
MN9/O Children's and youth events	410			410	2,776
OR4 Outreach/Awaygiving	147			147	630
CS3 Flowers	0			0	0
MN6 WLTD0	217			217	1,211
MN10 TODS	225			225	1,065
MN11 Craft Club	0			0	100
OR3 Lunch Club	783			783	2,643
OR5 Café Plus	160			160	1,771
OR6 Café Plus 2	0			0	581
OR7 Christmas Tree Festival (CTF)	150			150	1,837
CS13 Social events	102			102	296
MN13 Tea Time Together/Messy Church	62			62	97
	<u>3,725</u>	<u>0</u>	<u>0</u>	<u>3,725</u>	<u>16,929</u>
Other incoming resources					
MN2 Diocese Grant for Parish Offer	5,000			5,000	
CS10 Govt. Furlough Leave Grant	2,321			2,321	
OI9 Other income	600			600	742
	<u>7,921</u>	<u>0</u>	<u>0</u>	<u>7,921</u>	<u>742</u>
Total incoming resources	<u>90,381</u>	<u>0</u>	<u>27</u>	<u>90,408</u>	<u>102,486</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2020 (continued)

2 Analysis of Unrestricted funds (continued)

	Note	General Fund	Mission Fund	Church & Hall C/A	Total funds	
					2020 £	2019 £
RESOURCES EXPENDED						
Fund-raising trading costs						
SumUp		23		0	23	0
		23	0	0	23	0
Church activities						
Charitable giving:						
OR1	Overseas mission societies	1,600			1,600	1,600
OR1	Overseas relief agencies	500			500	750
	Home mission and Church societies	500			500	1,060
OR1	Secular charities	1,400			1,400	2,000
OR1	Awaygiving Cheques written back	-480			-480	-1,189
Ministry:						
MN2	Parish Offer	31,786			31,786	60,547
MN4	Clergy expenses	2,518			2,518	2,276
MN3	Vicarage	2,821			2,821	2,400
Church running costs:						
CS2	Electricity	1,157			1,157	2,202
CS4	Gas	1,889			1,889	5,357
CS11	Water	455			455	1,006
CS5	Insurance	1,748			1,748	1,765
CS8	Maintenance	2,006		0	2,006	3,819
CS10	Salaries	4,269			4,269	4,185
Service costs:						
CS3	Flowers	0			0	189
CS1	Refreshments	158			158	323
CS12	Communion wine	47			47	187
CS7	Music and PA	1,098			1,098	761
Verger Fees						
CS9	Speakers	0			0	0
Other church costs:						
MN8	Training	70			70	-271
MN1	Counselling	0			0	0
MN9	Youth work	40			40	2,472
MN6	WLTD0	43			43	1,104
MN10	TODS	0			0	622
MN13	Messy Church	79			79	385
OR3	Lunch Club	705			705	2,121
OR5	Café Plus	118			118	1,024
OR6	Café Plus 2	0			0	153
OR7	CTF	0			0	2,624
OR2	Holiday Club	0			0	1,040
OE6	Capital items	0			0	289
CS13	Social events	70			70	270
MN7	Readers allowances	60			60	60
OI10	Foodbank	0			0	0
OR4	Outreach	441	0		441	906
OE7/OI9	Sundries/Other	835			835	1,184
MN12	Sensory room	0			0	415
MN11	Craft Club	0			0	0
CS14	Cluster expenses	0			0	0
Administration costs:						
OE2	Church office	0			0	11
OE3	Postage	14			14	37
OE4/OE1	Stationery and photocopier	878			878	1,035
OE5	Telephone and fax	1,459			1,459	931
OE8	Bank charges	379			379	499
		58,481	0	0	58,481	106,150
Total resources expended						
		58,504	0	0	58,504	106,150
TRANSFERS BETWEEN FUNDS						
	10	-1,030		1,030	0	0

MOVES TO THE ACCOUNTS FOR THE YEAR ENDED 31st Dec

3 Analysis of Restricted funds

	Stephen fund £	Network Fund £	Ti Mbeles Senser £	Bishop's fund £	Awards For All fund £	Archbishop's Fund £	Hobley Club Charity £	Lounge Ref Fund £	Youth Missioner £	Foodbank £	P. Brewerton Fund £	Kitchen Fund £	Tanzanian Link £	Total funds 2020 £	2019 £
INCOMING RESOURCES															
Voluntary income															
Planned giving:															
Gift aid donations														0	0
Tax recoverable														0	0
Other														0	0
Collection of services											750			750	0
Donations	430		0				0			240		0	154	824	3,814
Grants														0	0
Other income														0	0
Investment income	430	0	0	0	0	0	0	0	0	240	750	0	154	1,574	3,814
Bank interest	0			0	0	0	0	0	0	0				0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total incoming resources	430	0	0	0	0	0	0	0	0	240	750	0	154	1,575	3,814
RESOURCES EXPENDED															
Church activities															
Charitable giving	205													205	330
Youth work														0	0
Expenditure			0			0	0	0	0	100	1,915	1	665	2,371	7,792
Bank charges			0											0	0
Depreciation of fixed assets	205	0	0	0	0	0	0	0	0	100	1,915	1	665	2,578	8,122

TRANSFER BETWEEN FUNDS

0

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2020 (continued)

4 Staff costs

	2020	2019
	£	£
Salaries	4,269	4,185
Social security costs	0	0
	<u>4,269</u>	<u>4,185</u>

5 Related party transactions

A total of £19,350 donations were made by PCC members or their immediate families.

6 Fixed assets

	Church equipment	Total
	£	£
Cost:		
At 1st January 2020	9,420	9,420
Additions	0	0
At 31st December 2020	<u>9,420</u>	<u>9,420</u>
Depreciation:		
At 1st January 2020	9,420	9,420
Charge for the year	0	0
At 31st December 2020	<u>9,420</u>	<u>9,420</u>
Net book value at 31st December 2019	<u>0</u>	<u>0</u>
Net book value at 31st December 2018	<u>0</u>	<u>0</u>

Depreciation is chargeable at 20% on the laptop computer, data projector, keyboard and speakers, and monitor reflecting the PCC's expectation of their useful lives.

7 Debtors and prepayments

	2020	2019
	£	£
General fund		
Income tax recoverable	11,848	12,008
	<u>11,848</u>	<u>12,008</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2020 (continued)

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Bank accounts		General fund		Church & Hall C/A		Total funds 2020	
Unrestricted funds:		£		£		£	
Current account		1,252				1,252	
Deposit account		54,529				54,529	
Deposit with DBF		28,949		9,351		38,300	
Cash in hand and in transit		0				0	
		82,729		9,351		92,080	

Restricted funds:		Stephen fund		It Makes Sense		Network fund		Awards For All fund		Bishop's Fund		Archbishops Fund		Hol. Club Charity		Foodbank Fund		Tanzanian Link		P. Brewerton Fund		Kitchen Fund		Total funds 2020	
		£		£		£		£		£		£		£		£		£		£		£		£	
Share of main C/A		0																						0	
Current account		0																						0	
Deposit account		1,009		1,107		0		0		0		559		947		0		845		2,331		1,112		7,935	
Deposit with DBF		1,009		1,107		0		0		0		559		947		0		845		2,331		1,112		7,835	
Total funds																								100,015	

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Liabilities		General fund		Bishop's Fund		Total funds 2020		2019	
Amounts falling due within one year:		£		£		£		£	
Fees/Donations not paid over		0		0		0		0	
Traidcraft		0		0		0		0	
Tearfund		0		0		0		0	
Jim Bailey		0		0		0		0	
Marie Curie		0		0		0		0	
Compassion/JAM		366		365		676		676	
Children in Need		0		0		0		0	
Comic relief		0		0		0		0	
Misc collections		108		106		16		16	
Sport relief		0		0		0		0	
Christmas card donations		0		0		230		230	
Children's Society		0		0		0		0	
DBF Fees to Diocese		1,018		1,018		0		0	
Ride 'n' Shirkle		101		101		101		101	
Accrued expenses		1,110		1,110		1,472		1,472	
		2,700		0		2,700		2,495	

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Transfers between funds		Unrestricted funds		Restricted funds	
		General fund		Church & Hall C/A	
		£		£	
Church & Hall C/A		-1,030		1,030	
Total transfers		-1,030		1,030	

£1,030 was transferred from the General Fund to Church Hall C/A, for specific maintenance repairs identified by the Diocese during the quinquennial review (QQR).

Parochial Church Council of St Justus, Rochester

Notes to the accounts for the year ended 31st December 2020 (continued)

11 Analysis of charitable funds

	Balance at 01.01.20	Incoming resources	Resources expended	Transfers	Balance at 31.12.20
	£	£	£	£	£
Unrestricted funds:					
General fund	58,182	90,381	58,504	-1,030	87,029
Mission Fund	4,847	0	0		4,847
Church and Hall C/A	8,294	27	0	1,030	9,351
Total	69,323	90,408	58,504	0	101,227
Restricted funds:					
Stephen fund	784	430	205	0	1,009
"It Makes Sense" projects	1,107	0	0	0	1,107
Bishops Fund	559	0	0	0	559
		0	0	0	0
Archbishop's Fund	947	0	0	0	947
Holiday Club charity	0	0	0	0	0
Foodbank	505	240	100	0	645
Tanzanian Link	2,832	154	655	0	2,331
P.Brewerton Fund	1,977	750	1,615	0	1,112
Kitchen Fund	225	0	0	0	225
Total	8,936	1,574	2,575	0	7,935
Total funds	78,259	91,982	61,080	0	109,162

<i>General fund</i>	This fund an unrestricted fund and is used for the day-to-day activities of St Justus Church.
<i>Mission Fund</i>	This is a designated fund set up in 2013 to support local mission initiatives undertaken by the Life Groups and other bodies within the Church.
<i>Church & Hall C/A</i>	An unrestricted fund which is used for major items of expenditure relating to the maintenance of the Church, its furniture and fittings.
<i>Stephen fund</i>	This fund is used to provide financial assistance to members of the Church fellowship who are suffering financial hardship.
<i>"It Makes Sense"</i>	This was set up to fund projects of a capital nature as set out by the PCC, namely the Sensory Room, a computer and data projector, improvements to the sound system, a new electronic keyboard, Worship area lighting & Foyer revamp
<i>Bishop's Fund</i>	This is a grant from the Bishop's Fund for the production of a leaflet in connection with the 55th anniversary of the formation of the Parish. Grant received in 2009; part spent in 2010.
<i>Archbishops' Fund</i>	This is a grant from the Archbishop's Fund to fund a variety of work within the Church.
<i>P.Brewerton Fund</i>	Money given in a bequest by the late Peggy Brewerton for various church items including a TV screen in the foyer and other items identified by the PCC.