

The Parochial Church Council of

St Justus Church Rochester

Annual Report and Accounts

for the year ended 31st December 2023

Parochial Church Council of St Justus, Rochester Annual Report for 2023

Aims and purposes

The Parochial Church Council of St Justus Church has the responsibility of cooperating with the incumbent, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

This, the PCC has striven to continue to do despite losing, in the first few months of the year, a very able and active Curate and wonderfully capable Vicar of 10 years standing; quite brutal, upsetting and unsettling for the congregation.

The Revd Dr Helen Burn, through strategic planning of the highest order, left a church well able to withstand such a battering and St Justus continues to function effectively and cooperatively during the interregnum.

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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and Performance

St Justus continued with one morning service each week starting at 10.30am, with additional services taking place during the Easter and Christmas periods. Our curate Rev Adam Pyrke left St Justus in February and Rev Helen Burn left in May 2023, both take up new positions within the diocese. During interregnum we were supported regularly by the Rev Joel Love and Rev Belinda Beckhelling who presided over our communion services which took place twice a month on the first and third Sundays. Our licensed lay ministers leading services on the second, fourth and fifth Sundays of each month.

In March our Discipleship lent course, 'Unanswered Prayer II' took place every week with an evening and daytime session. "Theology Unwrapped" sessions took place via Zoom on a Sunday evening during the first quarter of the year.

During the interregnum, our Reader Sid Mennie, has been a valuable support and encouragement to the continued ministry of the church as a whole. He took the lead with liaising and preparing families when requests for baptism were received, maintained a connection with local schools within the parish organising visits to the church and also in person to a special needs class. Sid also ensured the continuation of services within our care homes and holy communion to housebound members of the church family.

Our LLMs Hayley and Chris continued to develop and exercise their ministries, both in their respective workplaces at Medway Hospital and in primary school, and also through church-based activities. Chris continued to lead our thriving Messy Church and Hayley overseeing the start of Wonderfull Zone a new group for children of secondary school age, which replaced Blend 45.

Foluke received the Bishop's licence certification in July 2023 which validates her capacity to effectively minister, inspire, and guide others in their Christian walk. It symbolises a significant milestone in her calling and equips her with the necessary tools to make a lasting impact within our congregation and community.

The APCM was held in May in the church building.

Café Plus continued to run with a regular pattern of Bingo, Quiz, Karaoke and a social lunch together on the fourth Tuesday of the month, with both Café Plus and Wellbeing Café being designated as Warm Spaces. We partnered with Medway Voluntary Action in September to host the conclusion of a year long community listening project by Macmillan

Cancer Care, and continue to work with our local surgeries in social prescribing. The Food Bank has continued to operate from the church building and has been a great support to individuals and families during the cost of living crisis. The Thursday afternoon Wellbeing Café continued to offer the twice monthly Health Walk and our Gardening Project which grew flowers this year for our summer event. We also partnered with Citizens Advice on their Medway Resilience Project with a representative attending our Café Plus session once a month to provide support and guidance to those within our local community.

In March we held a 'Ladies Breakfast' organised by Foluke to coincide with International Women's Day.

Our summer event "Sustainival - a Celebration of Creation" took place in July and was attended by over 350 people. All proceeds went to the Wisdom Hospice to support the invaluable work they do within the community.

In August we ran 'Wonder Zone 2' for three mornings, inviting whole families to come and engage with stories and activities around Jesus' transformational power. The team included young people who were outstanding in their participation, and all sessions ran at full capacity. From that event we saw growth at Messy Church, All Age Worship and Tods. Tods started a second weekly session on a Thursday morning and with this becoming a very popular group a booking system was implemented via its Facebook page to ensure it runs safely with a maximum limit of 30 children. We continue to seek ways to support and encourage our families. Betwixtmas gave us a glimpse of what an intergenerational community can look like as it eats, serves and plays together. The setting up of a designated children's area within the worship area has supported intergenerational and inclusive worship.

The Cluster continued to provide mutual support. Joint services were held on Ash Wednesday and Ascension Day and midweek courses now regularly have members from all three parishes. The monthly Dementia Service gained momentum and was regularly attended by groups from several local care homes as well as individuals.

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 continued to be given for our partner parish in Rofati, Tanzania, and for the work of the Mike Campbell Foundation in Zimbabwe. In addition, we supported the work of CAP, CMS, the Mother's Union, Tear Fund, Fegans and the Trussell Trust. We also gave to the Princess Project and the Bible reading Fellowship.

During the year 13 children and 2 adults were baptised. The Church's mission to the bereaved continued to be important with 12 funerals being conducted in the year. No weddings took place during in 2023, and there was one Banns of marriage being read during December. A Service of Remembrance was held in November with over 80 names being read out during the service.

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 2021 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 were safely recruited with interviews and full DBS checks. All 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 continued to review their Safeguarding processes.

Online safeguarding policies continued to be closely adhered to.

Financial Review

The budget set for 2023, again meant we were unable to meet the full amount of parish share. Although donations via the online platform SumUp increased slightly, for which we are very grateful, voluntary giving was considerably lower than expected.

Hall hire revenue improved significantly, with new long-term hirers and private hirers returning following the church closure during covid, and is nearing pre lockdown levels. We will review our financial position, at year end, to consider whether funds will allow us to make an additional contribution, towards our parish share, to reduce the shortfall.

The General Fund recorded a surplus (after transfers between funds) of £10,051 in the year, slightly less than in 2022. The main reason for the surplus is the increase in hall hire. We have also benefited from the warm summer and mild autumn, so we have been able to keep our energy costs for heating within the budget set.

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 £163,024. This includes a designated fund of £4,547 in the Mission Fund, £13,260 in the Church and Hall repairs account and £21,798 in restricted funds. The amount of reserves held at year end after deducting any restricted and designated funds is £123,419 which the PCC regards as satisfactory.

COVID-19

With the lifting of restrictions surrounding the reopening of the church the usage of the building has almost returned to pre covid levels. As well as the resumption of various church activities hall lettings have resumed.

The PCC are aware that covid has not gone away completely and ensures all reasonable steps are taken to maintain a safe environment for all users of the church.

At this time the PCC does not consider there to be any financial implications but will continue to monitor and assess the situation.

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 6 times in person meetings. The average attendance was 90%. The Mission and Outreach Group met 3 times 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

Till May 2023

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:

<i>Incumbent:</i>	The Revd Dr Helen Burn	Chair	Till May 2023
<i>Curate:</i>	Revd Adam Pyrke	Curate	Till February 2023
<i>Wardens</i>	Wilf Fenton Lucy Wheatley		
<i>Representatives on the Deanery Synod</i>	Andrew Coomber Wendy Swattridge		
<i>Elected Members</i>	Jenny Blanshard Andrew Coomber Samantha Murphy Karen Hollingdale Barry Ireland Alec Hollingdale Sid Mennie Wendy Swattridge Phil Smith Jenni Dawson Barry Knight Karen Byrne Pauline Wastell	Vice Chair Secretary/Administrator Treasurer Treasurer	 Till March 2023 From January 2023
		Safeguarding Officer	

Bankers:

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

Independent Examiner:

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

Approved by the PCC on 28.04.2024 and signed on their behalf by Andrew Coomber (PCC Vice Chair).

AJCoomber

Parochial Church Council of St. Justus, Rochester
Statement of financial activities for the year ending 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 2022 £ £ <i>as restated</i>	
INCOMING RESOURCES				
Voluntary income	61,943	12,841	74,784	76,764
Activities for generating funds	15,222		15,222	14,922
Income from investments	2,913		2,913	604
Church activities	3,210		3,210	3,415
Other incoming resources	383		383	4,035
TOTAL INCOMING RESOURCES	<u>83,671</u>	<u>12,841</u>	<u>96,512</u>	<u>99,740</u>
RESOURCES EXPENDED				
SumUp	20		20	62
Church activities	72,124	4,999	77,123	81,841
TOTAL RESOURCES EXPENDED	<u>72,144</u>	<u>4,999</u>	<u>77,143</u>	<u>81,903</u>
NET INCOMING / OUTGOING RESOURCES BEFORE TRANSFERS	11,527	7,842	19,369	17,837
Gross transfers between funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS	11,527	7,842	19,369	17,837
RECONCILIATION OF FUNDS				
Total funds brought forward	129,749	13,956	143,705	125,869
Total funds carried forward	<u>141,276</u>	<u>21,798</u>	<u>163,074</u>	<u>143,705</u>
Note	2	3		

Parochial Church Council of St. Justus, Rochester
Balance Sheet as at 31st December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 2022 £ £ <i>as restated</i>	
FIXED ASSETS					
Tangible	6		0	0	
CURRENT ASSETS					
Debtors and prepayments	7	11,904		11,904	12,658
Cash at bank and in hand	8	129,672	21,798	151,470	135,211
Total current assets		<u>141,576</u>	<u>21,798</u>	<u>163,374</u>	<u>147,869</u>
LIABILITIES					
Amounts falling due in one year	9	300	0	300	4,164
NET CURRENT ASSETS		<u>141,276</u>	<u>21,798</u>	<u>163,074</u>	<u>143,705</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>141,276</u>	<u>21,798</u>	<u>163,074</u>	<u>143,705</u>
FUNDS					
General fund		123,469		123,469	113,419
Mission Fund		4,547		4,547	4,847
Church and Hall C/A		13,260		13,260	11,483
Stephen Fund			2,107	2,107	2,107
"It Makes Sense" Projects fund			1,129	1,129	1,129
P.Chelliah Find			1,000	1,000	1,000
Bishop's fund			559	559	559
Archbishop's Fund			947	947	947
Sequestration account			366	366	0
Foodbank			554	554	511
Kitchen Fund			225	225	225
P.Brewerton Fund			1,112	1,112	1,112
Tanzanian Link			2,190	2,190	2,376
Café+ fund [Grants & Bequests]			3,060	3,060	1,760
Solar Panels			2,878	2,878	0
Sponsored Childrens Fund			5,671	5,671	2,230
		<u>141,276</u>	<u>21,798</u>	<u>163,074</u>	<u>143,705</u>

Approved by the Parochial Church Council on 28.4.24 and signed on its behalf by:

Mr Andrew Coomber (PCC Vice Chair)



Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023

1. Accounting policies

Basis of financial statements

The financial statements have been prepared in British Sterling and rounded to the nearest Pound.

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by 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 financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Cash

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023

2 Analysis of Unrestricted funds

		General	Mission	Church & Hall C/A	Total funds	
		Fund	Fund		2023 £	2022 £
INCOMING RESOURCES						
Voluntary income						
	Planned giving:					
	Gift aid donations	47,617			47,617	50,630
OI7	Tax recoverable	12,965			12,965	13,589
	Other				0	0
	Collections at services	704			704	4,027
MN12	Donation for Sensory Room	404			404	0
	Donations	253			253	1,590
		<u>61,943</u>	<u>0</u>	<u>0</u>	<u>61,943</u>	<u>69,836</u>
Activities for generating funds						
OI3	Hire of church hall	13,187			13,187	12,921
OI8	SumUp	2,035			2,035	2,001
OI10	Foodbank	0			0	0
		<u>15,222</u>	<u>0</u>	<u>0</u>	<u>15,222</u>	<u>14,922</u>
Investment income						
	Bank interest	2,562		351	2,913	604
		<u>2,562</u>	<u>0</u>	<u>351</u>	<u>2,913</u>	<u>604</u>
Church activities						
OI4	PCC fees	1,133			1,133	1,855
CS7	Music &PA	429			429	0
CS1	Refreshments	416			416	309
OE1	Photocopier income	0			0	0
OE3	Postage	0			0	0
MN9/OR2	Children's and youth events	0			0	0
OR4	Outreach	470			470	301
CS3	Flowers	50			50	262
MN6	WLTD0	0			0	0
MN10	TODS	622			622	242
MN11	Craft Club	0			0	0
OR3	Lunch Club	0			0	440
OR5	Wellbeing & Café Plus	0			0	0
OR6	Café Plus 2	0			0	0
OR7	Christmas Tree Festival (CTF)	48			48	0
CS13	Social events	0			0	0
MN13	Tea Time Together/Messy Church	42			42	6
		<u>3,210</u>	<u>0</u>	<u>0</u>	<u>3,210</u>	<u>3,415</u>
Other incoming resources						
CS2,CS4	Energy Support Grant					2,985
CS10	Govt Furlough Leave Grant					0
OI9	Other income	383			383	1,050
		<u>383</u>	<u>0</u>	<u>0</u>	<u>383</u>	<u>4,035</u>
Total incoming resources						
		<u>83,320</u>	<u>0</u>	<u>351</u>	<u>83,671</u>	<u>92,812</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023 (continued)

2 Analysis of Unrestricted funds (continued)

	Note	General Fund	Mission Fund	Church & Hall C/A	Total funds	
					2023 £	2022 £
RESOURCES EXPENDED						
Fund-raising trading costs						
	SumUp	20		0	20	62
		20	0	0	20	62
Church activities						
	Charitable giving:					
OR1	Overseas mission societies	0			0	0
OR1	Overseas relief agencies	2,300			2,300	1,800
OR1	Home mission and Church societies	1,400			1,400	1,400
OR1	Secular charities	600			600	800
OR1	Awaygiving Cheques written back	0			0	0
	Ministry:					
MN2	Parish Offer	35,000			35,000	44,000
MN4/MN5	Clergy expenses	944			944	1,744
MN3	Vicarage	2,070			2,070	2,821
	Church running costs:					
CS2	Electricity	3,176			3,176	2,269
CS4	Gas	5,004			5,004	3,860
CS11	Water	881			881	396
CS5	Insurance	1,857			1,857	1,826
CS6	Maintenance	3,116		0	3,116	5,423
CS10	Salaries	11,067			11,067	5,940
	Service costs:					
CS3	Flowers	167	300		467	289
CS1	Refreshments	77			77	367
CS12	Communion wine	303			303	90
CS7	Music and PA	889			889	1,268
	Vergers Fees					0
CS9	Speakers	0			0	0
	Other church costs:					
MN8	Training	11			11	0
MN1	Counselling	0			0	0
MN9	Youth work	179			179	251
MN6	WLTDO	0			0	0
MN10	TODS	310			310	45
MN13	Messy Church	0			0	0
OR3	Lunch Club	0			0	400
OR5	Café Plus	0			0	0
OR6	Café Plus 2	0			0	0
OR7	CTF	48			48	0
OR2	Holiday Club	77			77	25
OE6	Capital items	0			0	0
CS13	Social events	0			0	0
MN7	Readers allowances	0			0	0
OI10	Foodbank	0			0	0
OR4	Outreach	311			311	428
OE7	Sundries	663			663	986
MN12	Sensory room	25			25	36

MN11	Craft Club	0			0	0
CS14	Cluster expenses	0			0	0
	Administration costs:					
OE2	Church office	6			6	28
OE3	Postage	10			10	16
OE4/OE1	Stationery and photocopier	119			119	620
OE5	Telephone and fax	562			562	652
OE8	Bank charges	418			418	403
OE11	iKnow	234			234	137
		<u>71,824</u>	<u>300</u>	<u>0</u>	<u>72,124</u>	<u>78,320</u>
	Total resources expended	<u>71,844</u>	<u>300</u>	<u>0</u>	<u>72,144</u>	<u>78,382</u>
	TRANSFERS BETWEEN FUNDS	<u>-1,426</u>	<u>0</u>	<u>1,426</u>	<u>0</u>	<u>0</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023 (continued)

3 Analysis of Restricted funds																
	Stephen fund	Network Fund	"It Makes Sense"	Bishop's fund	Café+ Fund Grants & Bequests	Solar Panels	Archbishop's Fund	Holiday Club Charity	P. Chelliah Fund	Sponsored Children Fund	Foodbank	P. Brewerton Fund	Kitchen Fund	Tanzanian Link	Total funds 2023	2022 F as restated
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES																
Note																
Voluntary income																
Planned giving:																
Gift aid donations																
Tax recoverable																
Other																
Collections at services																
Donations		0	0	0	1,723	6,268		366	0	4,377	60	0	0	47	12,841	6,928
Grants															0	0
Other income		0	0	0	1,723	6,268	0	366	0	4,377	60	0	0	47	12,841	6,928
Investment income		0				0									0	0
Bank interest		0		0	0							0	0		0	0
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4 Staff costs

	2023	2022
	£	£
Salaries	11,067	5,940
Social security costs	0	0
	<u>11,067</u>	<u>5,940</u>

5**Related party transactions**

A total of £19,315 donations were made by PCC members or their immediate families, the PCC did not enter into any other related party transactions in the current or prior year.

	2023	2022
	£	£
During the year, no Trustees received any remuneration or other benefits.	nil	nil
During the year, no Trustees expenses have been incurred.	nil	nil

6**Fixed assets**

	Church equipment	Total
	£	£
Cost:		
At 31st January 2023	9,420	9,420
Additions	0	0
At 31st December 2023	<u>9,420</u>	<u>9,420</u>
Depreciation:		
At 31st January 2023	9,420	9,420
Charge for the year	0	0
At 31st December 2023	<u>9,420</u>	<u>9,420</u>
Net book value at 31st December 2023	<u>0</u>	<u>0</u>
Net book value at 31st December 2022	<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**

	2023	2022
	£	£
General fund		12,658
Income tax recoverable	11,904	8
Credit on Parish share		0
	<u>11,904</u>	<u>12,658</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023 (continued)

1

1 Analysis of charitable funds

	Balance at 01.01.23 £ <i>as restated</i>	Incoming resource s £	Resource s expended £	Transfer s £	Balance at 31.12.23 £
Unrestricted funds:					
General fund	113,419	83,320	71,844	-1,426	123,469
Mission Fund	4,847	0	300		4,547
Church and Hall C/A	11,483	351	0	1,426	13,260
Total	129,749	83,671	72,144	0	141,276
Restricted funds:					
Stephen fund	2,107	0	0	0	2,107
"It Makes Sense" projects	1,129	0	0	0	1,129
Bishops Fund	559	0	0	0	559
P.Chelliah Fund	1,000	0	0	0	1,000
Archbishop's Fund	947	0	0	0	947
Sequestration account	0	366	0	0	366
Foodbank	511	60	17	0	554
Tanzanian Link	2,376	47	233	0	2,190
P.Brewerton Fund	1,112	0	0	0	1,112
Kitchen Fund	225	0	0	0	225
Café+ Fund [Grants & Bequests]	1,760	1,723	423	0	3,060
Solar Panels	0	6,268	3,390	0	2,878
Sponsored Children's Fund	2,230	4,377	936	0	5,671
Total	13,956	12,841	4,999	0	21,798
Total funds	143,705	96,512	77,143	0	163,074

<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>Sequestration account</i>	To hold the DBF income for the benefit of the next incumbent and can be used to offset against any visiting speakers expenditure that has been paid during the vacancy
<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.
<i>Kitchen Fund</i>	Money given by the congregation for the renewal of / or purchase of kitchen equipment

<i>Tanzanian Link</i>	St Justus Church is linked with the parish of Rofati in the Makarongo deanery of the diocese of Kondoa, Tanzania.
<i>Foodbank</i>	Monies given for the establishment and running of the Foodbank at St Justus Church.
<i>Café+Fund [Grants & bequests]</i>	<i>Grants received from the Kent Community Foundation to fund initial start-up costs, running and maintenance costs for the cafes held on Tuesdays and Thursdays to tackle isolation and promote wellbeing in the community. Also Bequests received to support Café + initiatives.</i>
<i>Tods Fund [Grants]</i>	<i>Grants received from the Medway Parenting Support Fund and Cost of Living Uplift Fund to be used for the conditions agreed in our application form and to support Medway residents.</i>
<i>Patrick Chelliah</i>	<i>Money given in a bequest by the late Patrick Chelliah for church items agreed by Mrs G Chelliah and the PCC</i>
<i>Holiday Club Charity</i>	<i>Monies collected during the annual holiday club that are paid out to a charity nominated to receive them.</i>
<i>Solar Panels</i>	<i>An initiative by the vicar's of St. Justus Rochester and Christ Church Luton to collect monies for Solar Panels at both churchs Under The Banner Charge Of The Light Brigade</i>
<i>Sponsored Children's Fund</i>	<i>A fund for 5 sponsored overseas children where we aim to support them throughout their school careers. The opening position of this fund was previously recorded within liabilities, and has been re-allocated to funds at 1.1.23, with the opening position re-stated as appropriate.</i>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2023 (continued)

1

2 **Analysis of charitable funds (prior year)**

	Balance at 01.01.22 £	Incoming resource s £	Resource s expended £	Transfer s £	Balance at 31.12.22 £
Unrestricted funds:					
General fund	100,075	92,757	78,382	-1,030	113,419
Mission Fund	4,847	0	0		4,847
Church and Hall C/A	10,398	55	0	1,030	11,483
					129,749
Total	115,320	92,812	78,382	0	9
Restricted funds:					
Stephen fund	2,322	495	710	0	2,107
"It Makes Sense" projects	1,107	2,405	2,383	0	1,129
Bishops Fund	559	0	0	0	559
P.Chelliah Fund	1,000	0	0	0	1,000
Archbishop's Fund	947	0	0	0	947
Holiday Club charity	0	0	0	0	0
Foodbank	625	20	134	0	511
Tanzanian Link	2,350	26	0	0	2,376
P.Brewerton Fund	1,112	0	0	0	1,112
Kitchen Fund	225	0	0	0	225
Café+ Fund [Grants & Bequests]	302	1,752	294	0	1,760
Tods Fund					
[Grants]	0	0	0	0	0
Sponsored Children's Fund	0	2,230	0	0	2,230
Total	10,549	6,928	3,521	0	13,956
					143,705
Total funds	125,869	99,740	81,903	0	5

<i>General fund</i>	<i>This fund an unrestricted fund and is used for the day-to-day activities of St Justus Church.</i>
<i>Mission Fund</i>	<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>
<i>Church & Hall C/A</i>	<i>An unrestricted fund which is used for major items of expenditure relating to the maintenance of the Church, its furniture and fittings.</i>
<i>Stephen fund</i>	<i>This fund is used to provide financial assistance to members of the Church fellowship who are suffering financial hardship.</i>
<i>"It Makes Sense"</i>	<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>
<i>Bishop's Fund</i>	<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>
<i>Archbishops' Fund</i>	<i>This is a grant from the Archbishop's Fund to fund a variety of work within the Church.</i>
<i>P.Brewerton Fund</i>	<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.</i>

Kitchen Fund	<i>Money given by the congregation for the renewal of / or purchase of kitchen equipment</i>
Tanzanian Link	<i>St Justus Church is linked with the parish of Rofati in the Makarongo deanery of the diocese of Kondoa, Tanzania.</i>
Foodbank	<i>Monies given for the establishment and running of the Foodbank at St Justus Church.</i>
Café+Fund [Grants & bequests]	<i>Grants received from the Kent Community Foundation to fund initial start-up costs, running and maintenance costs for the cafes held on Tuesdays and Thursdays to tackle isolation and promote wellbeing in the community. Also Bequests received to support Café + initiatives.</i>
TODs Fund [Grants] Patrick Chelliah	<i>Grants received to be used for the purposes agreed by the provider Money given in a bequest by the late Patrick Chelliah for church items agreed by Mrs G Chelliah and the PCC</i>
Holiday Club Charity	<i>Monies collected during the annual holiday club that are paid out to a Charity nominated to receive them.</i>