

Charity Trust Number: 1132173

The Parochial Church Council of

St Justus Church Rochester

Annual Report and Accounts

for the year ended 31st December 2024

Parochial Church Council of St Justus, Rochester Annual Report for 2024

Aims and purposes

The Parochial Church Council of St Justus Church has the responsibility of cooperating with the new incumbent, the Revd Olufolake Oluyomi Makanjuola installed in July 2024, 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.

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. St Justus remained in interregnum until July 2024 when Reverend Folake Makanjuola was installed as vicar. During the period January 2024 to July 2024 we were supported regularly by the Rev Joel Love 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. Since July 2024 Reverend Folake has continued with this regular system of worship each month.

In March our Discipleship lent course, "Journeying Through Lent" took place every week with an evening and daytime session.

Since her installation, Reverend Folake has built new links with the local schools with Delce Academy and Crest Road Infant and Nursery school both visiting the church to learn about the Christian faith. She has also continued to build relationships with the local care homes and the Wisdom Hospice, providing essential spiritual wellbeing at end of life.

Our LLMs Hayley Usmar, Christine Ireland and Sid Mennie continued to develop and exercise their ministries within care homes, schools and Messy Church. Sid Mennie retired from lay ministry at the end of December 2024.

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, and guest speakers attending on some occasions. We partnered with Medway Voluntary Action and Citizens Advice to bring additional support and wellbeing activities to the individuals who attend our community cafes, 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.

Our summer event "A Celebration of Creativity" took place in July and was attended by over 300 people. All proceeds went to the Wisdom Hospice to support the invaluable work they do within the community.

In August we ran "Wonder Zone" 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 continued with two weekly sessions on a Monday and Thursday morning,

and this remains a very popular group. 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 designated children's area within the worship area has continued to support intergenerational and inclusive worship.

The Cluster continued to provide mutual support. Joint services were held on Ash Wednesday and Ascension Day. The monthly Dementia Service has continued 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.

During the year 6 children were baptised. The Church's mission to the bereaved continued to be important with 10 funerals being conducted in the year. No weddings took place during in 2024, and one Banns of marriage were read. A Service of Remembrance was held in November with names of loved ones 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. Safeguarding is now a standing item on every PCC Agenda. We use the safeguarding dashboard to regularly review and update our policies and safeguarding requirements in accordance with the diocese and the Church of England. 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. The Pastoral Group continued to review their Safeguarding processes. Online safeguarding policies continued to be closely adhered to.

Financial Review

The budget set for 2024, again meant we were unable to meet the full amount of our parish share. This was due to the reduction in voluntary giving, which was considerably lower than expected, due to the loss of a number of members of the congregation in the year.

We acknowledge that the reduction in parish offer means that the diocese will bear the cost of our decision. 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, as we have done in previous years, to reduce the shortfall.

Hall hire revenue improved significantly, with new long-term hirers and private hirers, and has now exceeded pre lockdown levels, thanks to the exceptional hard work of our administrator. This has helped to lessen some of the impact of the reduced income from voluntary giving.

The General Fund recorded a surplus (after transfers between funds) of £1,757 in the year, this is down on previous years. The reason for this, in addition to the reduced voluntary giving, is the increase in energy costs and the loss of PCC fees during interregnum.

Reserves policy

The PCC aims to keep reserves equivalent to around six months expenditure **of £90,000**, which is regarded as sufficient to meet all reasonably foreseeable requirements. At the year-end total reserves stood at £174,211. This includes a designated fund of £4,347 in the Mission Fund, £16,154 in the Church and Hall repairs account and £31,178 in restricted funds.

The amount of reserves held at year end after deducting any restricted and designated funds is £122,532 which the PCC regards as satisfactory.

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 Olufolake Oluyomi Makanjuola
The Vicarage,
Rochester Road
Burham, Rochester
Kent ME1 3RJ

From July 2024

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: The Revd Olufolake Oluyomi Makanjuola Chair From July 2024
Curate:

Wardens Wilf Fenton
Lucy Wheatley

Representatives on the Deanery Synod Andrew Coomber
Wendy Swattridge

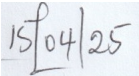
Elected Members Jenny Blanshard
Andrew Coomber Vice Chair
Samantha Murphy Secretary/Administrator
Karen Hollingdale Treasurer From January 2024
Alec Hollingdale
Sid Mennie
Wendy Swattridge
Phil Smith
Jenni Dawson
Barry Knight Till September 2024
Karen Byrne Safeguarding Officer
Pauline Wastell
Joseph Franqueira From May 2024

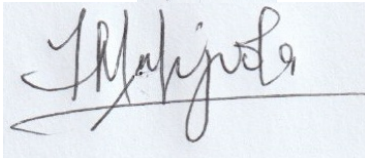
Bankers:

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

Independent Examiner:

S Rouse FCCA DChA
Kreston Reeves LLP
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent. ME4 4QZ

Approved by the PCC  and signed on their behalf by Rev'd Olufolake Oluyomi Makanjuola (PCC Chair).



Parochial Church Council of St Justus Church Rochester

Independent examiner's report for the year ended 31 December 2024

I report to the PCC on my examination of the accounts of the PCC for the year ended 31 December 2024, 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 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: *S M Rouse* Dated: 16/04/2025

S Rouse FCCA DChA

Kreston Reeves LLP
Chartered Accountants
Second Floor
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Parochial Church Council of St. Justus, Rochester
Statement of financial activities for the year ending 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Total funds 2024 2023 £ £	
INCOMING RESOURCES				
Voluntary income	46,734	18,405	65,139	74,784
Activities for generating funds	21,633		21,633	15,222
Income from investments	3,437		3,437	2,913
Church activities	2,681		2,681	3,210
Other incoming resources	280		280	383
TOTAL INCOMING RESOURCES	<u>74,765</u>	<u>18,405</u>	<u>93,170</u>	<u>96,512</u>
RESOURCES EXPENDED				
SumUp	0		0	20
Church activities	73,008	9,026	82,034	77,123
TOTAL RESOURCES EXPENDED	<u>73,008</u>	<u>9,026</u>	<u>82,034</u>	<u>77,143</u>
NET INCOMING / OUTGOING RESOURCES BEFORE TRANSFERS	1,757	9,380	11,137	19,369
Gross transfers between funds	<u>-400</u>	<u>400</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS	1,357	9,780	11,137	19,369
RECONCILIATION OF FUNDS				
Total funds brought forward	141,276	21,798	163,074	143,705
Total funds carried forward	<u>142,633</u>	<u>31,578</u>	<u>174,211</u>	<u>163,074</u>
Note	2	3		

Parochial Church Council of St. Justus, Rochester
Statement of financial Activities - Comparative
Year ending 31st December 2023

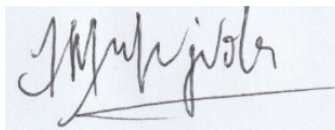
	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £
INCOMING RESOURCES			
Voluntary income	61,943	12,841	74,784
Activities for generating funds	15,222		15,222
Income from investments	2,913		2,913
Church activities	3,210		3,210
Other incoming resources	383		383
TOTAL INCOMING RESOURCES	83,671	12,841	96,512
RESOURCES EXPENDED			
SumUp	20		20
Church activities	72,124	4,999	77,123
TOTAL RESOURCES EXPENDED	72,144	4,999	77,143
NET INCOMING / OUTGOING RESOURCES BEFORE TRANSFERS	11,527	7,842	19,369
Gross transfers between funds	0	0	0
NET MOVEMENT IN FUNDS	11,527	7,842	19,369
RECONCILIATION OF FUNDS			
Total funds brought forward	129,749	13,956	143,705
Total funds carried forward	141,276	21,798	163,074
Note	2	3	

Parochial Church Council of St. Justus, Rochester
Balance Sheet as at 31st December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total funds	
				2024 £	2023 £
FIXED ASSETS					
Tangible	6		0	0	0
CURRENT ASSETS					
Debtors and prepayments	7	9,025		9,025	11,904
Cash at bank and in hand	8	136,243	31,178	167,421	151,470
Total current assets		<u>145,267</u>	<u>31,178</u>	<u>176,446</u>	<u>163,374</u>
LIABILITIES					
Amounts falling due in one year	9	2,235	0	2,235	300
NET CURRENT ASSETS		<u>143,033</u>	<u>31,178</u>	<u>174,211</u>	<u>163,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,033</u>	<u>31,178</u>	<u>174,211</u>	<u>163,074</u>
FUNDS					
General fund		122,532		122,532	123,469
Mission Fund		4,347		4,347	4,547
Church and Hall C/A		16,154		16,154	13,260
Stephen Fund			2,107	2,107	2,107
Jackie Dyke Fund			10,068	10,068	0
"It Makes Sense" Projects fund			282	282	1,129
P.Chelliah Find			315	315	1,000
Bishop's fund			0	0	559
Archbishop's Fund			0	0	947
Sequestration account			-402	-402	366
Foodbank			525	525	554
Kitchen Fund			225	225	225
P.Brewerton Fund			1,112	1,112	1,112
Tanzanian Link			3,248	3,248	2,190
Café+ fund [Grants & Bequests]			3,449	3,449	3,060
Solar Panels			2,878	2,878	2,878
Sponsored Children's Fund			7,371	7,371	5,671
		<u>143,033</u>	<u>31,178</u>	<u>174,211</u>	<u>163,074</u>

Approved by the Parochial Church Council on 15/04/25 and signed on its behalf by:

Rev'd Olufolake Oluyomi Makanjola (PCC Chair)



Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2024

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.

Going concern

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 makes 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 2024

2 Analysis of Unrestricted funds

	General Fund	Mission Fund	Church & Hall C/A	Total funds	
				2024 £	2023 £
INCOMING RESOURCES					
Voluntary income					
Planned giving:					
Gift aid donations	36,098			36,098	47,617
OI7 Tax recoverable	10,153			10,153	12,965
Other				0	0
Collections at services	-1,174			-1,174	704
MN12 Donation for Sensory Room	142			142	404
Donations	1,515			1,515	253
	<u>46,734</u>	<u>0</u>	<u>0</u>	<u>46,734</u>	<u>61,943</u>
Activities for generating funds					
OI3 Hire of church hall	18,689			18,689	13,187
OI8 SumUp	2,944			2,944	2,035
OI10 Foodbank	0			0	0
	<u>21,633</u>	<u>0</u>	<u>0</u>	<u>21,633</u>	<u>15,222</u>
Investment income					
Bank interest	2,937		500	3,437	2,913
	<u>2,937</u>	<u>0</u>	<u>500</u>	<u>3,437</u>	<u>2,913</u>
Church activities					
OI4 PCC fees	606			606	1,133
CS7 Music & PA	0			0	429
CS1 Refreshments	389			389	416
OE1 Photocopier income	0			0	0
OE3 Postage	0			0	0
MN9/O Children's and youth events	0			0	0
OR4 Outreach	69			69	470
CS3 Flowers	456			456	50
MN6 WLTDO	0			0	0
MN10 TODS	679			679	622
MN11 Craft Club	0			0	0
OR3 Lunch Club	0			0	0
OR5 Summer Event	361			361	0
OR6	0			0	0
OR7 Christmas Tree Festival (CTF)	120			120	48
CS13 Social events	0			0	0
MN13 Messy Church	1			1	42
	<u>2,681</u>	<u>0</u>	<u>0</u>	<u>2,681</u>	<u>3,210</u>
Other incoming resources					
CS2,CS4 Energy Support Grant					0
CS10 Govt Furlough Leave Grant					0
OI9 Other income	280			280	383
	<u>280</u>	<u>0</u>	<u>0</u>	<u>280</u>	<u>383</u>
Total incoming resources	<u><u>74,265</u></u>	<u><u>0</u></u>	<u><u>500</u></u>	<u><u>74,765</u></u>	<u><u>83,671</u></u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2024 (continued)

2 Analysis of Unrestricted funds (continued)

		General Fund	Mission Fund	Church & Hall C/A	Total funds	
Note					2024 £	2023 £
RESOURCES EXPENDED						
Fund-raising trading costs						
SumUp		0		0	0	20
		0	0	0	0	20
Church activities						
Charitable giving:						
OR1	Overseas mission societies	0			0	0
OR1	Overseas relief agencies	2,400			2,400	2,300
	Home mission and Church societies	800			800	1,400
OR1	Secular charities	800			800	600
OR1	Awaygiving Cheques written back	0			0	0
Ministry:						
MN2	Parish Offer	28,000			28,000	35,000
MN4/MN5	Clergy expenses	576			576	944
MN3	Vicarage	2,033			2,033	2,070
Church running costs:						
CS2	Electricity	3,145			3,145	3,176
CS4	Gas	6,301			6,301	5,004
CS11	Water	476			476	881
CS5	Insurance	1,875			1,875	1,857
CS6	Maintenance	5,599		0	5,599	3,116
CS10	Salaries	13,250			13,250	11,067
Service costs:						
CS3	Flowers	534			534	467
CS1	Refreshments	576			576	77
CS12	Communion wine	378			378	303
CS7	Music and PA	1,237			1,237	889
Verger Fees						0
CS9	Speakers	0			0	0
Other church costs:						
MN8	Training	0			0	11
MN1	Counselling	0			0	0
MN9	Youth work	0			0	179
MN6	WLTD0	0			0	0
MN10	TODS	307			307	310
MN13	Messy Church	25			25	0
OR3	Lunch Club	0			0	0
OR5	Summer Event	169	200		369	0
OR6		0			0	0
OR7	CTF	120			120	48
OR2	Holiday Club	42			42	77
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	78			78	311
OE7	Sundries	1,889			1,889	663
MN12	Sensory room	316			316	25
MN11	Craft Club	0			0	0
CS14	Cluster expenses	0			0	0
Administration costs:						
OE2	Church office	216			216	6
OE3	Postage	2			2	10
OE4/OE1	Stationery and photocopier	91			91	119
OE5	Telephone and fax	562			562	562
OE8	Bank charges	377			377	418
OE11	iKnow	234			234	234
		72,408	200	0	72,608	72,124

Movement between funds

Awaygiving to Tanzanian Link - to correct error		200			200	
Awaygiving to Tanzanian Link - Qtr 4 giving		200			200	
Other transfers between funds		2,394		-2,394	0	
TRANSFERS BETWEEN FUNDS	10	2,794	0	-2,394	400	0

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2024 (continued)

3 Analysis of Restricted funds

Note	Stephen fund £	Jackie Dyke Fund £	"It Makes Sense" £	Bishop's fund £	Café+ Fund Grants & Bequests £	Solar Panels £	Archbishop's Fund £	Sequestration Fund £	P.Chelliah Fund £	Sponsored Children £	Foodbank £	P.Brewerton Fund £	Kitchen Fund £	Tanzanian Link £	Total funds 2024 £	2023 £
INCOMING RESOURCES																
Voluntary income																
Planned giving:																
Gift aid donations															0	0
Tax recoverable															0	0
Other												0			0	0
Collections at services															0	0
Donations	0	10,068	0		682	0		1,692	0	4,855	50		0	1,058	18,405	12,841
Grants															0	0
Other income															0	0
	0	10,068	0	0	682	0	0	1,692	0	4,855	50	0	0	1,058	18,405	12,841
Investment income																
Bank interest	0			0		0									0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total incoming resources	0	10,068	0	0	682	0	0	1,692	0	4,855	50	0	0	1,058	18,405	12,841
RESOURCES EXPENDED																
Church activities																
Charitable giving	0														0	0
Youth work															0	0
Expenditure		0	847	559	293	0	948	2,460	685	3,155	79	0	0	0	9,026	4,999
Bank charges															0	0
Depreciation of fixed assets			0												0	0
	0	0	847	559	293	0	948	2,460	685	3,155	79	0	0	0	9,026	4,999
TRANSFERS BETWEEN FUNDS																
										0					0	0

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st December 2024 (co 2024)

4 Staff costs

	2024	2023
	£	£
Salaries	13,250	11,067
Social security costs	0	0
	<u>13,250</u>	<u>11,067</u>

5 Related party transactions

	2024	2023
A total of £11,690 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.	11690	19315

	2024	2023
	£	£
During the year, no Trustees received any remuneration or other benefits.	nil	nil

	2024	2023
	£	£
During the year, no Trustees expenses have been incurred.	nil	nil

	2024	2023
	£	£
Independent Examiner's Remuneration	895.00	840.00

6 Fixed assets

	Church equipment	Total
	£	£
Cost:		
At 31st January 2024	9,420	9,420
Additions	0	0
At 31st December 2024	<u>9,420</u>	<u>9,420</u>
Depreciation:		
At 31st January 2024	9,420	9,420
Charge for the year	0	0
At 31st December 2024	<u>9,420</u>	<u>9,420</u>
Net book value at 31st December 2024	<u>0</u>	<u>0</u>
Net book value at 31st December 2023	<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

	2024	2023
	£	£
General fund	9,025	11,904
Income tax recoverable	<u>9,025</u>	<u>11,904</u>

Parochial Church Council of St Justus, Rochester
Notes to the accounts for the year ended 31st Deceml 31st December 2024

8 Bank accounts

Unrestricted funds:

	General fund £	Church & Hall C/A £	Total funds 2024 £
Current account	1,000		1,000
Deposit account	89,401		89,401
Deposit with DBF	29,687	16,155	45,842
Cash in hand and in transit	0		0
	<u>120,088</u>	<u>16,155</u>	<u>136,243</u>

Restricted funds:

	Stephen Fund £	Jackie Dyke Fund	It Makes Sense £	Sponsored Children Fund £	Café + Fund Solar Panels ants & bequests £	Bishop's Fund £	Archbishops Fund £	Sequestration Account	Foodbank Fund	Tanzanian Link	P.Brewerton Fund	Kitchen Fund	P.Chelliah Fund	Total funds 2024 £
Share of main C/A	0													0
Current account	0													0
Deposit account	2,107	10,068	282	7,371	3,449	2,878	0	0	-402	525	3,248	1,112	225	31,178
Deposit with DBF														0
	<u>2,107</u>	<u>10,068</u>	<u>282</u>	<u>7,371</u>	<u>3,449</u>	<u>2,878</u>	<u>0</u>	<u>0</u>	<u>-402</u>	<u>525</u>	<u>3,248</u>	<u>1,112</u>	<u>225</u>	<u>31,178</u>

Total funds

167,421

9 Liabilities

Amounts falling due within one year:

	General fund £	Bishop's Fund £	Total funds 2024 £	2023 £
Fees/Donations not paid over				
Traidcraft	0		0	0
Tearfund	0		0	0
Jim Bailey	0		0	0
Marie Curie	0		0	0
Children in Need	0		0	0
Comic relief	0		0	0
Misc collections	611		611	131
Sport relief	0		0	0
Christmas card donations	338		338	598
Childrens' Society	43		43	0
DBF Fees to Diocese	147		147	-430
Ben Freeth	0		0	
Accrued expenses	200		200	0
Independent Examiner's Accountancy Fee	895		895	840
	<u>2,235</u>	<u>0</u>	<u>2,235</u>	<u>1,140</u>

10 Transfers between funds

	Unrestricted funds General fund £	Church & Hall C/A £	Mission Fund £	Restricted Funds Tanzanian Link £	Archbishops fund £
Church & Hall C/A CS8	2,394	2,394			
Awaygiving [General Fund]	200			200	
Awaygiving [General Fund]	200			200	
Total Transfers	<u>2,794</u>	<u>2,394</u>	<u>0</u>	<u>400</u>	<u>0</u>

£2,394 was transferred from the General Fund to Church Hall C/A, for specific maintenance repairs identified by the Diocese during the quinquennial review (QQR).

£200 transferred to Tanzanian Link to correct a 2023 Awaygiving error

Awaygiving gave £200 in Qtr 4 to Tanzanian Link

Parochial Church Council of St Justus, Rochester

Notes to the accounts for the year ended 31st December 2024 (continued)

11 Analysis of charitable funds

	Balance at 01.01.24 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.12.24 £
Unrestricted funds:					
General fund	123,469	74,265	72,408	-2,794	122,532
Mission Fund	4,547	0	200	0	4,347
Church and Hall C/A	13,260	500	0	2,394	16,154
Total	141,276	74,765	72,608	-400	143,033
Restricted funds:					
Stephen fund	2,107	0	0	0	2,107
Jackie Dyke Fund	0	10,068	0	0	10,068
"It Makes Sense" projects	1,129	0	847	0	282
Bishops Fund	559	0	559	0	0
P.Chelliah Fund	1,000	0	685	0	315
Archbishop's Fund	947	0	947	0	0
Sequestration account	366	1,692	2,460	0	-402
Foodbank	554	50	79	0	525
Tanzanian Link	2,190	658	0	400	3,248
P.Brewerton Fund	1,112	0	0	0	1,112
Kitchen Fund	225	0	0	0	225
Café+ Fund [Grants & Bequests]	3,060	682	293	0	3,449
Solar Panels	2,878	0	0	0	2,878
Sponsored Children's Fund	5,671	4,855	3,155	0	7,371
Total	21,798	18,005	9,025	400	31,178
Total funds	163,074	92,771	81,633	0	174,211

General fund	This fund an unrestricted fund and is used for the day-to-day activities of St Justus Church.
Mission Fund	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.
Church & Hall C/A	An unrestricted fund which is used for major items of expenditure relating to the maintenance of the Church, its furniture and fittings.
Stephen fund	This fund is used to provide financial assistance to members of the Church fellowship who are suffering financial hardship.
Jackie Dyke Fund	Money given in a bequest by the late Jackie Dyke for various church items identified by the PCC
"It Makes Sense"	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
Bishop's Fund	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.
Patrick Chelliah	Money given in a bequest by the late Patrick Chelliah for church items agreed by Mrs G Chelliah and the PCC
Archbishops' Fund	This is a grant from the Archbishop's Fund to fund a variety of work within the Church.
Sequestration account	To hold the DBF income for the benefit of the next incumbent and can be used to offset against any visiting clergy's expenses and vicarage standing charges that has been paid during the vacancy
Foodbank	Monies given for the establishment and running of the Foodbank at St Justus Church.
Tanzanian Link	St Justus Church is linked with the parish of Rofati in the Makarongo deanery of the diocese of Kondoa, Tanzania.
P.Brewerton Fund	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.