

ROYSTON PAROCHIAL CHURCH COUNCIL

ST JOHN THE BAPTIST CHURCH

ROYSTON

ANNUAL REPORT 2024

St John the Baptist Church, Royston

Annual Report of the PCC for 2024

The layout of the Annual Report has been changed this year to meet the recommendations of the Diocese and comply with the Charities Act.

Aim & Purposes

The primary object of the Parochial Church Council (PCC) is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC co-operated with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC has regard to the Charity Commissioner Public Benefit guidance and is keen to support activities which reach out and benefit the wider community. Amongst our activities in 2024 in this respect, were –

- King James Academy used our church as classrooms for a 6 week period after storm damage limited their facilities
- Development of weekend of events as part of our Patronal Festival
- Expansion of weekly Tots in Church to hold a summer holiday club with an average of 60 children attending each day
- Participation in National Heritage Open Day with approximately 225 visitors to the church
- Support for Royston Arts Festival by making the church building available for performances
- Royston Choral Society & Town Band each held a number of concerts in our church
- Our annual Christmas Tree project attracts a wide section of the community enabling members of the public to write messages regarding people that they will not be spending Christmas with. This year we started having church members in church to greet visitors and over 900 message tags were put on the tree.

Objectives & Activities

The PCC's main objectives are covered by the five marks of Mission of the Church of England:-

1. to proclaim the Good News of the Kingdom
2. to teach, baptise and nurture new believers
3. to respond to human need by loving service
4. to seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
5. to strive to safeguard the integrity of creation and sustain and renew the life of the earth.

The Mission Action Plan committee is considering replacing or amplifying these objectives, so concluding that review will be one of our objectives for 2025.

The regular pattern of services is to hold three Eucharist service each week, two on Sunday morning and one on Wednesday. This is supplemented by a monthly Teatime Praise service on a Sunday afternoon for all age groups but attracting many parents with young families. We also hold numerous special services throughout the year to reflect the church's calendar. A new family-styled service on

the morning of Good Friday proved very popular and we introduced a Pet Service, a Blue Christmas service and in the Creationtide Season, we had an award-winning author present to us about managing waste. A lot of these initiatives were kick started from a Vision Day held in January 2024, from which a new Mission Action Plan is being developed.

The Missions Committee meets regularly and is responsible for recommending to the PCC which mission charities we should support in the year. We allocate 10% of our Stewardship and Gift Aid income to missions and other charities, international, national and local. In 2024 we supported 13 different charities and donated over £12,000.

It is acknowledged by the PCC that the day to day running requirements can only be met by unpaid volunteers who are called and inspired by Christ and then offer their time and services freely, and the life of the church is reliant upon this continued provision of mission and ministry for its ongoing welfare and strength.

Achievements and Performance

There were 146 names on the updated electoral roll at the time of the 2024 APCM (145 in 2023).

The average attendance figure (including children) in October 2024 was 136 (126 in 2023).

A youth house group “Church at Home” was started for young people aged 11 to 17. Tots in Church meets weekly and has an average attendance of approximately 40 under 4’s.

Eight children received their first communion in the year.

Early in the year, the PCC reviewed decision making by email and by the Standing Committee and accepted the recommendations in a Report presented to the PCC. New rules were established which recognised good practice laid out by the Charity Commission Guidelines and while email decisions are permitted an extra meeting of the PCC was preferable, if the matter was urgent.

Following the fire in 2018 and the major re-ordering of the church, there were still quite a number of improvements outstanding, as finances had limited what could be done before the church reopened in 2022. Priorities had been set and in 2024 and amongst others, we achieved:-

- Replacement of a roof alarm
- Installation of CCTV
- Construction of a Toy cupboard for Tots in Church

Alex Trigg was appointed Minister of Music & Director of Music Outreach from September 2024, supported by a Diocese 3 year Mission Initiative Grant for the role to have outreach responsibility in schools. In the 3 months since he started with us, he has engaged with two local schools and also started a new church group to provide musical opportunities for young children called “The Treble Makers”.

The Vicar and the Ministry Leadership Team led the consideration of Prayers of Love & Faith, which in the Church of England are now permitted for same sex couples within the weekly service. A letter was sent to every member of the congregation to explain the situation, and parishioners were asked to respond. Broadly the responses leant in favour of the introduction of the Prayers and the PCC passed a resolution authorising such Prayers in our parish with appropriate safeguards.

Some members of the PCC met with Jamie Roberts, a potential curate who could join us in June 2025 and we were pleased to hear that her appointment has been confirmed

Apart from regular reports to PCC on safeguarding issues, a review of such issues took place at the July PCC meeting and it was confirmed that there would be group training sessions in church, the sermon on Safeguarding Sunday in November would include safeguarding issues and the HR Committee would create a Safer Recruitment Policy as recommended. The Safeguarding Action Plan was approved by the PCC

Financial Review

The PCC is responsible for the finances of the Church to ensure that we can continue to support the work of our Ministry Team, the life of our congregation and our role helping to share the Good News of God's Love to the wider community. We also wish to maintain our beautiful church building at the heart of Royston now and for the future. This report is a summary of some of the key points detailed in the accounts.

Total income for the year was £218,886 (2023: £199,517). £191,761 of this income was unrestricted relating to the ongoing general activities of the Church (2023: £166,798). Stewardship income totalled £81,742, an increase of £4,697 on the previous year. Gift Aid recovery from all sources amounted to £20,060, up from £19,958 in the previous year. This Gift Aid recovery was again helped by the inclusion of a claim arising from the Gift Aid Small Donations Scheme (GASDS).

Although collections on the plate increased last year on our return to our own church building, this year they followed the general trend away from cash. They fell to £2,031 of which £1,651 was collections for the Church. The remaining amount was collected for other charities including the retiring collections taken at weddings and baptisms for our local Children's Hospice, EACH.

Sundry donations were £29,165 (2023: £26,937). This figure includes an amount of £5,751 (2023: £3,360) received from other organisations for the use of our church building during the year including in particular Royston Choral Society for their weekly rehearsals and regular concerts and our local school, King James Academy Royston, when their own premises could not be used for a number of weeks.

Regular fundraising in the year was £13,875 and after expenses this contributed £10,714 (2023: £8,523) to general Church funds. As well as profits of £1,683 from our popular Saturday Coffee, other key fundraising events were the Church Quiz (profits £1,452) and the Book Fayre (profits £1,607) and a host of other events organised by our Events Committee. We also carried out fundraising in support of other charities within our community. Our Harvest Supper together with cake sales at the May Fayre raised £838 for BRAVE Trust, which supports Christian ministry in our local schools, and Carols with the Mayor raised £690 for the Mayor's nominated charity, Home Start. We continued to receive donations to our "Sponsor a Chair" scheme which raised a further £3,940 including Gift Aid. This has been treated as restricted income to pay for outstanding refurbishment items following the main work carried out in Church following the fire in 2018.

Magazine revenue was down at £746.10 (2023: £1,730). This level of revenue did not cover the printing costs of £1,920 so we have decided to switch to a magazine that is largely online only with a few printed copies for those that need them. We hope this approach will continue the benefits of the old magazine in bringing our community together without being a drain on our finances.

Fee income increased at £18,699 (2023: £11,038). This was in part as a result of more weddings and funerals in Church. It also reflects our decision to increase the local fees we charge, as the Church of England rules permit, to more fairly reflect the cost to us of providing staff and reimbursement for the running cost of the building for the services we provide.

We received legacies in 2023 totalling £12,279. We are grateful that these parishioners chose to remember the church amongst their final gifts.

During the year we were paid grants of £16,693 in total. This included a grant from The Benefact Trust towards the cost of the new Roof Alarm. There was also the first instalment of a grant over three years from the Diocese to assist with the cost of employing our new Minister of Music and Director of Music Outreach.

We continued to let the Curate's house which resulted in increased rental income of £15,328 (2023: £13,128). We are currently in the process of taking back possession of this property so as to make it ready for the arrival of our new trainee Curate later in 2025. We acknowledge that we will no longer receive this rental income in 2025 although this loss should be offset in part by a reduction in our Parish Share once the Curate is with us.

Finally, higher interest rates resulted in increased income from investments of £2,660 (2023: £1830).

Total expenditure at £216,207 was an increase of £59,704 on 2023 (£156,503). Of this total unrestricted expenditure was £188,191 (2023: £150,576).

Mission expenditure allocation followed our standard agreed practice of giving away 10% of our total stewardship income, including Gift Aid tax relief, and £10,149 was made available to the Missions Committee. The other charitable expenditure of £1,903 is the amount paid out following the various charitable collections noted earlier and our fundraising for the BRAVE Trust and the Mayor's nominated charity - Homestart.

Our most significant expenditure is that of Parish Share which, for 2023, was £80,613 compared to £73,912 in the previous year. Paying our Parish Share is central to the life of the Church as it pays not only for our Vicar, but mission and ministry across the Diocese and the Church of England, such as our Archdeacons, Bishops and central Diocese staff.

Mission within parish during the year increased again from £2,691 in 2023 to £3,548 this year. These additional expenses reflect the popularity of our Tots in Church provision which is wonderful to see. Clergy expenses at £7,004 were understandably higher than in 2023 when we had a vacancy period. This figure also includes the cost of bringing in other ministers to take funerals for us as our Vicar for personal reasons took time away from these services for part of the year. The cost of retired ministers for funerals did not represent a real additional cost for the Church as it was offset by a reduction in the amount of fees due to the Diocese.

There was significant expenditure on church repairs and maintenance at £55,265 compared to £11,814 in 2023. £20,100 of this expenditure came from restricted funds including the new toy storage cupboard and the new tables funded by grants and donations remaining towards the refurbishment. The two major items of expenditure were for the roof alarm to help protect against metal theft and the CCTV system to help maintain security for our building and our staff and volunteers. The other expenditure on repairs that we have provided for this year is for work to update the Curate's house

ready for the arrival of our new trainee Curate and her family later in 2025. This expenditure is one of the ways that the PCC is investing in bringing the Curate to support our Church and our local community.

Church running expenses at £22,517 were noticeably lower than they had been in 2023 (£25,352). This was as anticipated and was largely due to the new gas contract arranged at the end of 2023. All of our electricity comes from renewable wind energy and 25% of our gas is from renewable sources reflecting our wish to be good stewards of God's creation around us.

There are no other significant year on year variances to report.

We are aware of the importance of social, environmental and ethical considerations and issues of sustainability in reaching investment decisions. Our investments are held with the CBF Church of England Deposit Fund and the CBF Church of England Investment Fund which we understand to be in line with these concerns.

In summary, unrestricted income exceeded expenditure to leave a surplus of £3,549 for the year (2023: £16,222 surplus). Restricted funds show a small deficit of £889 (2023: £26,778 surplus). With regard to endowment funds there was an unrealised gain of £678 on investments.

It remains a challenge to grow our income to meet our ever increasing expenditure but we remain grateful for God's generosity to our Church. In the light of this continuing generosity – manifested through our congregation and our local community and detailed in this report and accounts – the PCC believe there are no uncertainties to be noted about the Church's ability to continue as a going concern.

Reserves Policy and level of Free Reserves

The PCC has a policy of maintaining sufficient reserves to continue to carry on God's work and keep our presence as a Church in the community of Royston and to meet, for a reasonable period of time, our regular commitments regardless of levels of income. At 31 December 2024 the Free Reserves were £59,311 (2023: £55,762) which was in line with the policy.

Plans for future periods

In 2025, we plan to:-

- Review the Objectives of the Church through the work of the Mission Action Plan committee.
- Continue the trend in 2024 to grow the church in numbers attending and particularly the encouraging growth in the number of children, young people and their parents attending church.
- Increase the depth of people's walk with God and discipleship of Christ.
- Expand the work of the Minister of Music & Director of Music Outreach in 2025 as we launch the Choristership scheme and initially have four children (School Year 4 or 5) who will have a weekly late afternoon practice and join the main choir for part of the Sunday service. They will learn valuable music skills and each year a further four choristers will be added until we have approximately 16 choristers (Years 4 to 8) by 2028.
- Upgrade the Curate's house following five years of renting out the house.
- Welcome and integrate the new trainee Curate from June 2025.

Risk management

The principle risk factors are:-

- In the year a lot of thought and prayer went into how Prayers of Love and Faith should be managed. The risk was, as a broad church, there was a range of views and Christian spirituality, which could have damaged the cohesion as a church family, and as a consequence, our finances. We feel that this risk is now significantly reduced.
- Income not rising as fast as costs. One area of increased expense is the maintenance of the greatly improved facilities we now have, since we returned to the church building after the fire. We will renew our efforts on Stewardship and highlighting this risk to parishioners
- Rental income ceasing in Spring 2025 and the need to upgrade the curate's house before she and her family move in. To manage this, we have made a reserve of £15,000 in the 2024 accounts in anticipation of expenditure of at least this amount in 2025.

Structure, governance and management

- The PCC is a corporate body established by the Church of England.
- The PCC operates under the Parochial Church Council Powers Measure and 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 2022
- The PCC met 8 times in 2004 (8 in 2023) with an average attendance of 77% (in 2023 75%)
- Regular Reports were received on the safeguarding of children and vulnerable adults, and policy documents approved. New PCC members completed the online Foundations and Domestic Abuse training courses and DBS checks continued in line with our Safeguarding Action Plan. We have complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016.
- Decisions are taken by PCC at their regular meetings but if an urgent decision is required, the Standing Committee can decide subject to agreed restrictions.
- Arrangements for setting the remuneration of the church's employees is agreed by the PCC, and we use the benchmark of the "Real Living Wage", as a minimum pay level.
- Decision to move to an RSCM model contract in future for Minister of Music & Director of Music Outreach
- Day to day management is delegated to the incumbent, Revd Dr. Steven Sivyver.

The PCC operates through a number of committees which meet as and when required and report back to the PCC:

Standing	The only committee required by law – is empowered to transact urgent business of the PCC between meetings, subject to any directions given by the PCC.
Eco	Seeks to promote a greater awareness of ecological issues and recommends measures to reduce the church's carbon footprint.
Events	Raises funds for the church and organises parish and social events to promote friendship within the congregation. These events may have no fundraising objectives.

Fabric	Advises and implements the decisions of the PCC on the management of the church building and the house provided for occupation by a curate; also oversees the management of the churchyard and additional burial ground.
Finance	Oversees the general financial direction of the parish, monitors income and expenditure reviews budgets and liaises with other committees on financial matters.
Human Resources	Manages recruitment, contracts of employment and appeal process for employees of the church.
Missions	Recommends to the PCC support, including financial, for the mission of the church and for other charities. Encourages wider interest and prayer support.
Mission Action Plan	Follows the Diocese of St. Albans initiative 'Living God's Love' by exploring what it means to do this by seeking to "Go Deeper into God, Transform Communities and Make New Disciples".
Stewardship	Promotes Christian stewardship within the parish.
Youth and Children	Encourages and supports existing children's work. Determines new ways of sharing the faith with young people through whatever appropriate means. Encourages training and support of leaders.

Administrative Information

Name of Church

St John the Baptist Church, Royston

Registered with the Charity Commission

Charity registration number 1132876.

Membership of the PCC

During the year 2024 the following served as PCC members:

Ex officio	The Reverend Dr Steven Sivyer Mr Reginald Bailey Mrs Linda Dwight Mr Philip Perry Mrs Judith Rodgers Miss Brenda Strangleman Mrs Brenda Watkins Mr Vaughan West	Incumbent Reader Churchwarden until APCM 2024 Deanery Synod Churchwarden from APCM 2024 Deanery Synod Deanery Synod until 19 May 2024 Churchwarden (and Deanery Synod from 3 June 2024)
Elected members	Mr David Atkins Mrs Louise Atkins Dr Clare Davies Mrs Yvonne Dyer Mr Robert Fox	Until APCM 2024 Until APCM 2024

Mr Neil Guttridge	From APCM 2024
Mr Matthew Jux-Blayney	From APCM 2024
Mrs Kay Makowiecki	
Mr Michael Maze	
Mr Anthony Pigg	From APCM 2024
Mrs Tracey Reader	Until APCM 2024
Mr Duncan Rodgers	
Mrs Ruth Savage	Until APCM 2024
Mrs Elizabeth Wainwright	
Mrs Joanne Wallis	
Mrs Charlotte Wicks	Joint Treasurer
Mr Jonathan Wicks	Joint Treasurer

Co-opted
member

The Reverend John Fidler

Priest

Insurance

The Church is covered by the St Albans Diocesan group insurance scheme for Churches (effected via Ecclesiastical Insurance Group). This policy includes public liability indemnity of up to 10 million pounds. It also satisfies requirements within Employers' Liability (Compulsory Insurance Act of 1969). Other costs, including losses due to fire and theft, legal expenses, minor building works and consequential loss are also covered within the policy.

The address for correspondence is:-

The Parish Administrator
Parish Church of St John the Baptist
Melbourn Street
Royston SG8 7BP

OTHER ADDRESSES :

Bank :

Lloyds Bank Plc
3 Sidney Street
Cambridge
CB2 3HQ

Independent examiner :

TC (East) Limited t/a TC Group
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire SG6 3TA

On behalf of the PCC:



Revd. Dr Steven Sivyver
Chairman

7 March 2025

Parochial Church Council of St John the Baptist, Royston

Statement of Financial Activities
For the year ended 31 December 2024

	Note	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2024</u> £	<u>Total 2023</u> £
Income Resources						
Incoming resources from donors	2(a)	132,618	380	0	132,997	127,782
Other voluntary incoming resources	2(b)	26,154	5,609	0	31,762	28,009
Income from charitable and ancillary trading	2(c)	15,843	3,602	0	19,445	12,768
Other ordinary incoming resources	2(d)	15,328	16,693	0	32,021	29,128
Income from investments	2(e)	1,819	822	19	2,660	1,830
Total Incoming Resources		191,761	27,106	19	218,886	199,517
Resources Used						
Grants	3(a)	10,149	1,903	0	12,052	13,466
Activities directly relating to the work of the Church	3(b)	160,084	25,952	0	186,036	126,157
Fund raising and publicity	3(c)	3,182	140	0	3,323	1,538
Church management and administration	3(d)	14,796	0	0	14,796	15,342
Total Resources Used		188,212	27,995	0	216,207	156,503
Net Incoming / (Outgoing) Resources		3,549	-889	19	2,679	43,014
Gains and Losses on Investments - unrealised		0	0	678	678	2,567
Net Movement in Funds		3,549	-889	697	3,357	45,581
Balance Brought Forward at 1 January 2024 (2023)		69,136	51,010	30,486	150,632	720,580
Refurbishment Costs					0	-615,530
Fund Reclassification					0	0
Balance Carried Forward at 31 December 2024 (2023)		72,685	50,121	31,183	153,989	150,631

Parochial Church Council of St John the Baptist, Royston

Balance Sheet at 31 December 2024

	Note	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible fixed assets	5(a)	13,374	13,374
Investment assets	5(b)	30,291	29,613
		<u>43,664</u>	<u>42,987</u>
Current Assets			
Debtors	7	30,099	29,775
Short term deposits		26,041	24,680
Cash at bank and in hand		96,477	115,905
		<u>152,617</u>	<u>170,360</u>
Liabilities : amounts falling due within one year	8	-42,292	-62,715
Net Current Assets		<u>110,325</u>	<u>107,645</u>
Net Assets		<u>153,989</u>	<u>150,632</u>
Funds	6		
Unrestricted		72,685	69,136
Restricted	10	50,121	51,010
Endowment	9	31,183	30,486
		<u>153,989</u>	<u>150,632</u>

Notes to the Financial Statements
For the year ended 31 December 2024

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 together with applicable accounting standards and the Charities SORP. The financial statements have been prepared under the historic cost convention except for the investment assets, which are shown at market value. We have adopted all of the accounting policies as set out in the model set of accounting policies issued by the Central Board of Finance of the Church of England. The financial statements have been prepared on the basis that the PCC is considered to be a going concern for the foreseeable future.

2 Incoming Resources

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
2(a) <i>Incoming resources from donors</i>					
Christian stewardship	81,742			81,742	77,045
Gift Aid tax refund	20,060			20,060	19,958
Collections on plate	1,651	380		2,031	3,842
Sundry donations	29,165			29,165	26,937
	<u>132,618</u>	<u>380</u>	<u>0</u>	<u>132,997</u>	<u>127,782</u>
2(b) <i>Other voluntary incoming resources</i>					
Legacies	12,279			12,279	10,552
Fund raising events	13,875	5,609		19,484	17,457
	<u>26,154</u>	<u>5,609</u>	<u>0</u>	<u>31,762</u>	<u>28,009</u>
2(c) <i>Income from charitable and ancillary trading</i>					
Magazine revenue	746			746	1,730
Fees	15,097	3,602		18,699	11,038
	<u>15,843</u>	<u>3,602</u>	<u>0</u>	<u>19,445</u>	<u>12,768</u>
2(d) <i>Other ordinary incoming resources</i>					
Grants		16,693		16,693	16,000
Rental income	15,328			15,328	13,128
	<u>15,328</u>	<u>16,693</u>	<u>0</u>	<u>32,021</u>	<u>29,128</u>
2(e) <i>Income from investments</i>					
Dividends and interest	1,819	822	19	2,660	1,830
	<u>1,819</u>	<u>822</u>	<u>19</u>	<u>2,660</u>	<u>1,830</u>
Total Incoming Resources	<u>191,761</u>	<u>27,106</u>	<u>19</u>	<u>218,886</u>	<u>199,517</u>

Parochial Church Council of St John the Baptist, Royston

Notes to the Financial Statements
For the year ended 31 December 2024

3 Resources Used

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
3(a) <i>Grants</i>					
<i>Missionary and charitable giving:</i>					
Church overseas mission	5,100			5,100	5,100
Church home mission	2,762			2,762	2,399
Other non-Church charities	1,300	1,903		3,203	4,566
Unallocated	988			988	1,401
	<u>10,149</u>	<u>1,903</u>	<u>0</u>	<u>12,052</u>	<u>13,466</u>
3(b) <i>Activities directly relating to the work of the Church</i>					
Ministry : Parish share	80,613			80,613	73,912
Clergy expenses	7,004			7,004	798
Altar expenses	1,084			1,084	1,037
Mission within parish	3,548			3,548	2,691
Organist and music	6,327	2,250		8,577	5,704
Bellringers and other fees	1,905			1,905	935
Magazine printing	1,920			1,920	1,920
Church repairs	35,165	20,100		55,265	11,814
Church running expenses	22,517			22,517	25,352
Fees to Diocese		3,602		3,602	1,994
	<u>160,084</u>	<u>25,952</u>	<u>0</u>	<u>186,036</u>	<u>126,157</u>
3(c) <i>Fund raising and publicity expenses</i>					
Fund raising events	3,182	140		3,323	1,538
	<u>3,182</u>	<u>140</u>	<u>0</u>	<u>3,323</u>	<u>1,538</u>
3(d) <i>Church management and administration</i>					
Parish office administration	13,530			13,530	13,654
Office equipment depreciation				0	0
Licence fees	1,266			1,266	1,688
	<u>14,796</u>	<u>0</u>	<u>0</u>	<u>14,796</u>	<u>15,342</u>
Total Resources Used	<u>188,212</u>	<u>27,995</u>	<u>0</u>	<u>216,207</u>	<u>156,503</u>

Parochial Church Council of St John the Baptist, Royston

**Notes to the Financial Statements
For the year ended 31 December 2024**

4 Staff Costs

Salaries & fees

£	£
11,876	6,935

During the year the PCC employed an administrator and from 29 September 2024 the PCC employed a Director of Music. The administrator, Mrs. J. Wallis, is a member of the PCC and was paid £8,112 during the year. The administrator's salary is included as a cost under Parish Office Administration at note 3(d) and was paid for from Unrestricted Funds. Apart from the above no other member of the PCC received any remuneration. The salary and occasional fees of the Director of Music are shown as a cost under Organist & Music at note 3(b). The salary of the Director of Music is in part paid for from Restricted Funds from a Diocesan Grant for this purpose. The remainder is paid for from Unrestricted Funds.

5 Fixed Assets for use by PCC

		Freehold Land and Buildings	Office Equipment	Total	
		£	£	£	
5(a) Tangible fixed assets	Gross Book Value	At 1 January 2023	13,374	1,184	14,558
		Additions	0	0	0
		Disposals	0		0
		At 31 December 2023	13,374	1,184	14,558
Depreciation		At 1 January 2023	0	1,184	1,184
		Charge for year	0	0	0
		Eliminated on disposals	0	0	0
		At 31 December 2023	0	1,184	1,184
Net Book Value		At 31 December 2023	13,374	0	13,374
		At 31 December 2022	13,374	0	13,374

The freehold land and buildings are comprised of the Curate's house in Royston which is included at historic cost and does not need to be shown at market value as it is regarded by the PCC as a functional asset rather than an investment asset. The additional burial ground was acquired in the 19th century at an unknown cost and is included in fixed assets at £nil cost.

5(b) Investments

1310 shares in CBF Investment Fund - value at 31st December 2024 amounted to £30099 (2023 £29,613) - historic cost £1,081.

Parochial Church Council of St John the Baptist, Royston

Notes to the Financial Statements
For the year ended 31 December 2024

6 Analysis of Net assets by Funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	
	£	£	£	£
Fixed assets	13,374	0	30,291	43,664
Current assets	99,663	52,062	892	152,617
Current liabilities	-40,351	-1,941	0	-42,292
Fund balance	<u>72,685</u>	<u>50,121</u>	<u>31,183</u>	<u>153,989</u>

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Income tax recoverable	23,777	23,950
Prepayments and accrued interest	966	472
Other debtors	5,356	5,353
	<u>30,099</u>	<u>29,775</u>

8 Liabilities: amounts falling due within one year

Creditors for goods and services	9,352	15,055
Other creditors	16,268	45,988
Provision for repairs to Curate's House in Royston	16,672	1,672
	<u>42,292</u>	<u>62,715</u>

9 Analysis of Endowment funds by type

Expendable funds	612	612
Permanent funds	30,571	27,292
	<u>31,183</u>	<u>27,904</u>

10 Fund Details

The Restricted Funds are comprised of the Additional Burial Ground Revenue Fund, arising from the sale , of the Sexton's house in 1988 and the Stoneybridge Income Fund

The Endowment Funds are comprised of 4 Grave Trusts and the Stoneybridge and Welsh Endowments.

Parochial Church Council of St. John the Baptist, Royston, Herts.

**Independent Examiner's Report to the
Parochial Church Council of St. John the Baptist, Royston**

This report on the attached accounts of the PCC for the year ended 31 December 2024, which are set out on pages 9 to 14 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective Responsibilities of the PCC and the Examiner

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and s.144(2) of the Act does not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act, and the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink that reads "TC Group" with a stylized flourish underneath.

TC (EAST)
SUITE 501
THE NEXUS BUILDING
BROADWAY
LETCWORTH GARDEN CITY
HERTS
SG6 9BL