

The Parochial Church Council of St. John the Baptist Church, Meopham.

TRUSTEES' ANNUAL REPORT FOR 2024

STRUCTURE, GOVERNANCE, AND MANAGEMENT

St John the Baptist Church is situated in Wrotham Road, Meopham in the County of Kent. It is part of the Diocese of Rochester within the Church of England.

The correspondence address is The Parish Office, St John's Centre, Wrotham Road, Meopham, Kent, DA13 0AA.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956 and is a registered charity with the Charity Commission.

The method of appointment of PCC members is set out in the Church Representation Rules (2022 edition).

Membership

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

During 2024 and up to the date of this report, the following served as Trustees and Members of the PCC:

Ex-Officio Members:

The Revd Canon Alyson Davie	Rector/PCC Chairman/ Standing Committee	From June 2014
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Mr Peter Kettle	Licensed Lay Minister	From May 2021
Mrs Jenny Nash	Churchwarden	From May 2023
Mr Keith Jones Deanery	Synod Representative	From May 2023

Elected Members:

Mrs Jackie Hunter (from May 2019), Mrs Lila Reeves (from May 2022), Mrs Linda Sims (from April 2023), Mrs Pat Shelbrooke (from April 2023).and Mr Roger Wisdom (co opted from April 2024)

OBJECTIVES, ACTIVITIES, ACHIEVEMENTS, AND FUTURE PLANS

The PCC has the responsibility of co-operating with the incumbent in promoting, within the parish, the whole mission of the church - pastoral, evangelistic, social, and ecumenical.

It delivers public benefit through regular Sunday and weekday public worship and meetings for prayer. It also has responsibility for the teaching of Christianity and its values and the promotion of the mission of the Church. In addition, it seeks to give financial support to UK and overseas charities and missions.

It also has maintenance responsibilities for the St. John's Centre, which is a resource available for use by parishioners and residents.

The PCC met on 7 occasions during the year. These included 6 regular meetings, plus a short meeting to appoint officers following the 2024 APCM.

The PCC is supported by several Development and Task Groups which form part of the working structure of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the authority to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

Development Groups

Terms of Reference

To review the conduct, development, and strategy of their field of responsibility and to make recommendations to the PCC.

Buildings Development Group

The Church and the St. John's Centre continue to remain in a reasonable state of repair. General maintenance to both buildings is undertaken by members of the Buildings Development Group with assistance from specialist contractors where necessary.

Our thanks are due to those who have over the years given their time and efforts to clean the church. Due to the ageing congregation this is no longer possible and the work will now be undertaken by the Centre cleaner.

A small dedicated team operate the sound system for church services, weddings, funerals, concerts and outside hirers and their continued support is very much appreciated.

The Flower arranging team continue to provide displays for all the annual seasonal activities as well as throughout the year and again our thanks are due for their support and commitment.

The St. John's Centre is in regular use. A new Fire Alarm system was installed as the old system was obsolete and did not meet current legislation.

The car park was in a very poor state of repair but due to the generosity of a local business this has undergone a complete refurbishment with tarmac being laid to the entrance from the road, edging supplied around the perimeter of the carpark and the whole area re-surfaced with shingle. This has made a huge impact on the safety of the car park for pedestrians and enhanced the presentation of the site generally.

The PCC has additionally been able to obtain the services of the Community Payback Scheme which provides a supervisor and team of workers every Saturday from 8.30am to 2.30pm. The clearance work that they have undertaken has made a significant impact on the site generally with overgrown areas being cleared and the south boundary fence reinstated. This service will continue for the foreseeable future and further improvements to the site are planned.

The open churchyard continues to be maintained by a contractor who provides an excellent service. The Garden of Remembrance is voluntarily maintained.

There are many jobs that are voluntarily undertaken to keep both the Church and the Centre running safely and smoothly and in so doing contribute significantly in helping to save money given the financial challenges.

Thanks are due to the members of the Buildings Group for the work they undertake in maintaining the overall fabric of the Church and Centre - Gordon Dickins, Dennis Fairweather, Alan Forman, Jeff Richards, Linda Sims and Roger Wisdom.

Worship Mission & Ministry Development Group

This group considers and advises on the strategy and development of worship, mission and ministry in the life of the Church.

It met formally twice in 2024, but with conversations throughout the year with PCC members and others we have continued to take a Big Picture look at the ministry, outreach, and worship in our churches to help plan and foster our day-to-day activities and keep them focussed upon 'Knowing Jesus and making Jesus known'.

Baptisms and Weddings.

In 2024 there were four baptisms and one wedding held at St John's.

Funerals continued throughout 2024. We held seventeen funerals either in St John's or on behalf of St John's at local crematoria. There were thirteen burials of cremated remains.

Outreach

Meopham Carers Support Group grows from strength to strength and meets weekly apart from the occasional break throughout the year.

With St John's Church and Centre right in the middle of Meopham we do our best to create and strengthen links with all members of the community. One key feature of this is the Friday afternoon Community Cafe in the St John's Centre, which has been in operation since September 2019. This is a friendly place for tea, home-made cakes, and chat. There are regular visits from organisations providing help and advice. We have continued our links with Meopham Community Academy with school visits to the church, Christmas and Easter events and occasional assemblies. 2024 saw the Sunday Afternoon Club meet most months building links with the families with whom we have contact.

Pastoral Care

Services of Holy Communion and visits in Residential Homes (The Chestnuts, Holywell Park and Russell Court) and Home Communions took place when requested. We continue to keep in touch with congregation members who are now housebound and other contacts by email and telephone with visits when appropriate.

Task Groups

Task Groups are formed to report to the full PCC on any matters which they have been specifically asked to consider. The Outward Giving task group formed in 2019 and continued its work into 2024

GIFT AID CO-ORDINATOR'S REPORT for year ending 31/12/24

Income from Giving for unrestricted use

	2024	2023
	£	£
Monthly regular giving	30,545	29,806
Tax recoverable	7,886	8,705
Income where tax not recoverable	2,580	3,011
Open Plate collections	1,615	1,943
Sundry donations	5,368	3,911

The number of people making regular donations during the year remained at 40 with all but 4 being eligible for Gift Aid. There were some increases to the regular payments during the year which were most welcome. The alternative regular method of giving, The Parish Giving Scheme, is still only being used by one donor. In July 2024 the PCC was addressed by the Generous Giving Advisor to the Diocese, and it was agreed that a service dedicated to giving would be held in March 2025 where both schemes would be promoted.

People

Allison Merry continued as our Parish Administrator and we employ Wendy Martin as our cleaner. It is a real privilege to have the services of James Brown and Paul Lee to help us on a regular basis playing organ and piano for which we are very thankful.

We are also thankful to Peter Kettle who serves as Licensed Lay Minister across the benefice. Clive Adams continues to serve the benefice as a Reader with Permission to Officiate.

Church Membership and Attendance

All are welcome to attend our services. In 2024 there were 79 parishioners on the Church Electoral Roll.

Average Sunday attendance counted at services held across each week in the month of October 2024 was 50 adults and 3 children. Average attendance at midweek services was 8 adults. Easter 2024 attendance was 71. Christmas 2024 attendance over all Christmas Services was 219. These included members of St Mildred's Nurstead congregation and 75 adults and 50 children who attended the Crib Service on Christmas Eve afternoon.

Alyson handed over the role of Area Dean at the end of 2023 and continued to serve in her principal roles as Rector of Meopham with Nurstead and as Priest in Charge of Cobham with Luddesdowne & Dode, alongside The Revd Pam Davies who was licensed to all four churches as Associate Minister.

Cobham Deanery Synod 2024.

Deanery Synod was due to continue with its three meetings a year format but the Summer meeting was cancelled.

The first meeting, in February, was held in Ash Village Hall. The newly appointed Area Dean, The Rev'd Helen Reeves, welcomed everyone to the meeting. She then presented her predecessor, Alyson, and the Associate Area Dean, Elizabeth, with thank you gifts for their leadership during their five-year tenure. The main feature of the agenda was a discussion on 'It's your Deanery Synod' where the attendees divided up into small groups and were asked to consider four questions. *How can we make a difference as a Deanery Synod? How is the Deanery Synod represented in our individual churches? What do we want from our Deanery Synod? And Where are we now and where could we be?* The groups then reported back and the responses were tabulated for future reference. The rest of the meeting comprised a prayer time and the usual Deanery and Parish reports.

The October meeting was held in the Fawkham & Hartley Church Centre. After a welcome the first item on the agenda was to be the consideration of a motion from Ash PCC to be presented by George Pender. The motion concerned the conviction of Christian Preacher Stephen Green for breaching a public spaces protection order in the London Borough of Ealing for the 'crime' of peacefully praying and preaching the gospel in the vicinity of an abortion clinic whilst holding a placard carrying a quote from Psalm 139 vs 13-14. He had also been forced to pay costs of over £2,000. The call will be to repeal the law(s) which allowed this conviction to happen or, failing that, for others to receive a trial by jury. The motion was passed with only one against and one abstention. The other item of note was the changes to the Cobham Deanery. The parishes of Istead Rise and Southfleet had been moved to the new Deanery of Swanscombe leaving Cobham Deanery very small. It had been suggested that the rest of the RNWK Group should be split up but the Bishop had decided to leave things as they were for now. A general discussion followed and it was felt that as the Group worked well together it should be kept together whatever the future held. Further thoughts on the matter would be discussed at a future Synod meeting in 2025. The meeting then followed the normal practice of prayer and reports.

Risk Management

We regularly review the systems, policies and procedures that are in place to manage the risks that may have an impact upon the mission and ministry of the church in the parish.

Our financial policies and procedures comply with the requirements of the Statement of Recommended Practice for Charities (SORP 2015).

During the year, we have continued to operate with our Safeguarding Policies for children and adults when they are vulnerable. Further, the PCC complies with the legal duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (to have due regard to guidance issued by the House of Bishops on matters relating to the safeguarding of children and vulnerable adults).

Safeguarding training, DBS checking and our involvement in the Diocesan Past Cases Review have all proceeded as and when needed.

We have an established Fire Risk Assessment which continues to be updated as necessary. We have an established Lone Working Policy and regularly review our security.

Financial Review for annual report

The financial statements for the year ended 31 December 2024 show a surplus for the year of £5,339 giving total reserves of £230,095 reflecting controlled expenditure given the level of income received. We benefitted substantially in 2024 from an anonymous donor that enabled the clearance, re-landscaping of the car park and tarmac to the entrance. The work of the Community Pay Back team has been gratefully appreciated with the overgrown vegetation within the church grounds being cleared to great effect.

The balance sheet is improving with net current assets of £120,924 up from £110,296 last year. The fixed assets are reducing with depreciation but the surplus for the year is reflected in the improved cash position.

There are 4 main types of reserve and the movement in each reserve is explained as follows:

1. Unrestricted funds. These funds are not restricted to a specific element of the charity. As at 31 December 2024 the movement was a result of income of £93,077 with expenditure of £82,182 leaving a surplus of £10,895 in the year.
 - a. Regular monthly planned giving donations was only £511 down on last year
 - b. Legacies received were £4,000 down on 2023 but sundry income and donations were £1,457 higher.
 - c. The St Johns centre was well used in the year and hire income together with the agreement with Meopham Parish Council brought in £24,746 towards the running costs.
 - d. Fund raising activities were lower after a pro active period the year before.
 - e. We received funds from The Friends of Meopham Church to replace the Monitor in the Church. In the prior year we received insurance funds from a claim for damage to the centre wall and funds from The Friends of Meopham Church to mend the Bell clappers.
 - f. Total expenditure remained at the reduced levels from 2023 principally because of a reduction to the amount paid to the Diocese Common Fund for the parish share and also outward giving. Spend increased on fuel and running costs due to the higher unit costs and a result of the greater usage of the church and centre.
2. Restricted funds. The restricted fund is the net value of the St Johns Centre that is being reduced each year by the annual depreciation charge for the Centre. This fund will always show an annual deficit and there is no cash reserve for use relating to this fund.
3. Designated funds. These funds have been allocated for specific expenditure by the PCC. There has been a decrease in the year of £159 as we benefited from the higher bank base rate interest receipts off-setting the depreciation costs and lower expenditure on landscaping.
4. Endowment funds. The funds were specified for a specific purpose by the donor and are held through the Diocese and CCLA and can only be redesignated with approval from the Charity Commission depending on value. As at 31 December 2024 the market value of the funds had increased from 2023 by £261 there had been no other movement.

Reserves Policy

The PCC long term policy is to maintain a balance of unrestricted funds, not otherwise committed equal to three months' worth of running costs. If 2025 continues returns a surplus this policy will be near achievement. The PCC continue to monitor income and expenditure and review ways to improve income streams and reduce costs so that the policy can be maintained.

Approved by the Parochial Church Council on 19 March 2025
and signed on its behalf by:

The Revd. Canon Alyson Davie

Rector: Meopham with Nurstead
PCC Chairman.

St. John the Baptist Church Meopham

Financial Statements of the Parochial Church Council (The Trustees) For the Year Ended 31st December 2024

Registered Office & Correspondence Address:

The Parish Office
Wrotham Road, Meopham
DA13 0AA

Rector and PCC Chairman

The Revd. Canon Alyson Davie
The Rectory, Shipley Hills Road, Meopham
DA13 0AD

Bankers:

Santander PLC
Bootle, Merseyside
L30 4GB

Independent Examiner:

Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Registered Charity No: 1133014

The Parochial Church Council of St John the Baptist Meopham
Statement of Financial Activities
For the Year Ended 31st December 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	TOTAL FUNDS 2024	TOTAL FUNDS 2023
	Note	£	£	£	£	£	£
INCOME							
Donations and Legacies	2(a)	48,994	0	0	0	48,994	52,376
Fundraising & Trading Activities	2(b)	1,065	0	0	0	1,065	3,681
Income from Church Activities	2(c)	40,745	0	0	0	40,745	36,226
Income from Investments	2(d)	308	0	0	2,945	3,253	2,110
Other Income	2(e)	1,965	0	0	0	1,965	6,799
TOTAL INCOME		93,077	0	0	2,945	96,022	101,192
EXPENDITURE							
Mission and Charitable Giving	3(a)	3,000	0	0	0	3,000	3,000
Support costs	3(b)	18,773	0	0	0	18,773	16,612
Expenditure on Church Activities	3(c)	59,792	5,658	0	3,104	68,554	68,210
Expenditure on Raising Funds	3(d)	251	0	0	0	251	954
Other Expenditure	3(e)	366	0	0	0	366	6,298
TOTAL EXPENDITURE		82,182	5,658	0	3,104	90,944	95,074
NET SPEND BEFORE TRANSFERS		10,895	(5,658)	0	(159)	5,078	6,118
TRANSFERS BETWEEN FUNDS	12	0	0	0	0	0	0
NET INCOME/SPEND BEFORE INVESTMENT MOVEMENT		10,895	(5,658)	0	(159)	5,078	6,118
GAIN/(LOSS) ON INVESTMENT ASSETS		0	0	261	0	261	959
NET MOVEMENT IN FUNDS (LOSS)		10,895	(5,658)	261	(159)	5,339	7,077
Balances Brought Forward at 1st January 2024		31,635	97,093	11,242	84,786	224,756	217,679
TOTAL PARISH FUNDS CARRIED FORWARD	12	£42,530	£91,435	£11,503	£84,627	£230,095	£224,756

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Balance Sheet as at 31st December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible Fixed Assets:			
Fixtures, Fittings and Equipment	5(a)	4,662	4,310
St. John's Centre	5(b)	93,006	98,908
		<u>97,668</u>	<u>103,218</u>
Investment Assets	6	11,503	11,242
TOTAL FIXED ASSETS		<u>109,171</u>	<u>114,460</u>
CURRENT ASSETS			
Debtors	7	2,959	5,020
Short term deposits	8	62,196	59,250
Cash at bank and in hand	9	62,796	51,495
		<u>127,951</u>	<u>115,765</u>
LIABILITIES:			
Amounts falling due within one year	10	(7,026)	(5,469)
NET CURRENT ASSETS		<u>120,925</u>	<u>110,296</u>
TOTAL NET ASSETS		<u>£230,095</u>	<u>£224,756</u>
FUNDS			
Unrestricted	12	42,530	31,635
Restricted	12	91,435	97,093
Designated	12	84,627	84,786
Endowment	12	11,503	11,242
TOTAL FUNDS	12	<u>£230,095</u>	<u>£224,756</u>

Approved by the Parochial Church Council on the 19 March 2025 and signed on its behalf by:



The Revd. Canon Alyson Davie
Rector and PCC Chairman



Mrs J Hunter
Treasurer

The notes on pages 4 to 12 form part of these accounts.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with applicable accounting standards; the 2017 Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)); the Charities Act 2011; and Church Accounting Regulations 2006(2018 edition). The Parochial Church Council is a public benefit entity within the meaning of 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. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Endowment Funds held are capital in nature. The income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted Funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be spent on the specific purpose for which they were given. Any balance remaining unspent at the end of each year is carried forward as a balance on that fund. A breakdown of the Restricted Funds can be found at Note 12.

Designated Funds or earmarked funds represent funds the PCC has ring fenced for a particular charitable project or has discretion on how these particular funds are spent. These are not funds available to spend on the general running of the charity. Our designated funds include: the sound system; church fixtures and fittings, church and churchyard repair and maintenance.

Unrestricted Funds are general funds which can be used for PCC ordinary business and charitable purposes.

Financial Statements

Income: Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable; interest is accrued. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure: Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Contribution is accounted for when due. All 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 The Charities Act 2011, which took effect on the 14th March 2012. Hence the St John the Baptist Church has been excluded from the Balance Sheet. The buildings and contents are insured for £13.3m. All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements have been written off during the year.

Moveable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a Faculty for disposal are classified as inalienable property. They are listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items not included in the Faculty and acquired since 1st January 2001, have been capitalised and depreciated over their estimated useful economic lives on a straight line basis.

Equipment used in the church premises and the St John's Centre is depreciated on a straight-line basis over five years.

Individual items of equipment with a purchase price of £300 or less are written off when the asset is acquired. The freehold property of the St John's Centre is depreciated on a straight line basis over 40 years.

Investments are included in the financial statements at market value at the year end.

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

2 INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
2 (a) Donations and Legacies						
<u>Planned Giving:</u>						
Gift Aid donations	30,545	0	0	0	30,545	29,806
Tax recoverable	7,485	0	0	0	7,485	7,619
Non Gift Aid donations	2,580	0	0	0	2,580	3,011
<u>Collections:</u>						
Open Plate	1,615	0	0	0	1,615	1,943
Tax recoverable	401	0	0	0	401	1,086
<u>Donations & Appeals:</u>						
Wall safe	2	0	0	0	2	7
Other donations	5,366	0	0	0	5,366	3,904
<u>Legacies</u>	1,000	0	0	0	1,000	5,000
	48,994	0	0	0	48,994	52,376
2 (b) Fundraising & Trading Activities:						
Social and other fundraising activities	1,065	0	0	0	1,065	3,681
Meopham Review	0	0	0	0	0	0
	1,065	0	0	0	1,065	3,681
2 (c) Income from Church Activities						
Fees receivable weddings/funerals	11,324	0	0	0	11,324	11,427
St John's Centre	24,746	0	0	0	24,746	20,799
Contribution from St Mildred's	4,675	0	0	0	4,675	4,000
	40,745	0	0	0	40,745	36,226
2 (d) Income from Investments						
Dividends and interest	308	0	0	2,945	3,253	2,110
	308	0	0	2,945	3,253	2,110
2 (e) Other Income						
Grants and contributions	1,965	0	0	0	1,965	6,799
	1,965	0	0	0	1,965	6,799
TOTAL INCOME	£93,077	£0	0	£2,945	£96,022	£101,192

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (a) Mission and Charitable Giving						
<u>Overseas Organisations:</u>						
Church Mission Society	1,000	0	0	0	1,000	1,000
ITOLWA - Kondoia	1,000	0	0	0	1,000	1,000
Total Overseas Organisations	2,000	0	0	0	2,000	2,000
<u>Home Giving:</u>						
L'Arche London	0	0	0	0	0	0
Gravesham Food bank	0	0	0	0	0	0
Autism South East	1,000	0	0	0	1,000	1,000
St Lukes	0	0	0	0	0	0
Total Given to UK Organisations	1,000	0	0	0	1,000	1,000
Total Mission and Charitable Giving	3,000	0	0	0	3,000	3,000

For 2021-2023 a new Outward giving plan was approved providing payments of up to 10% of giving subject to the bank balance.
The plan has been extended to 2024 with a new plan being approved for 2025-2028.

The chosen charitable partners are:

Church Mission Society - supporting Andrew and Lisa Peart, Santa Cruz, Bolivia in their missionary work

ITOLWA - Kondoia, Tanzania to support life saving work to bring water and mission support to the region

Autism South East - to support families who live with Autism

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (b) Support Costs						
Printing, postage and stationery	2,870	0	0	0	2,870	2,850
Telephon, IT and broadband	2,440	0	0	0	2,440	2,152
Parish staff costs	13,463	0	0	0	13,463	11,610
Legal and professional fees	0	0	0	0	0	0
	18,773	0	0	0	18,773	16,612

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

3 EXPENDITURE CONTINUED

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3 (c) Church Activities Expenditure						
Church music, sound and vision	858	0	0	120	978	1,613
Heat, light and power	6,560	0	0	83	6,643	7,945
Buildings and contents insurance	7,319	0	0	0	7,319	6,589
Other church and churchyard expenditure	2,630	0	0	2,657	5,287	7,513
Major building and grounds refurbishment	2,597	0	0	0	2,597	1,945
Clergy and Rectory costs and expenses	4,627	0	0	0	4,627	1,879
Visiting clergy services cover	219	0	0	0	219	96
St John's Centre running costs	14,574	5,658	0	244	20,476	22,302
Parish contribution and fees to Diocese	20,019	0	0	0	20,019	17,570
Welfare, worship and learning	389	0	0	0	389	758
	59,792	5,658	0	3,104	68,554	68,210
3 (d) Expenditure on Raising Funds						
Social and other fundraising activities	251	0	0	0	251	954
	251	0	0	0	251	954
3 (e) Other Expenditure						
Grants and contributions	366	0	0	0	366	6,298
	366	0	0	0	366	6,298
TOTAL EXPENDITURE	£82,182	£5,658	0	£3,104	£90,944	£95,074

4 STAFF AND TRUSTEE COSTS AND EXPENSES

	2024 £	2023 £
Staff Salaries	17,910	16,808
Pension Costs	419	357
	£18,329	£17,165

During the year the PCC employed a Parish Administrator and Office Cleaner. The stipend of the Rector was met by the Diocese of Rochester and the PCC made a contribution towards clergy costs.

One Trustee (2023 - 1) claimed reimbursement of expenses during the year. The amount paid was £1,259 (2023 - £1,172).

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

5 FIXED ASSETS

5 (a) Equipment

	2024				
	Audio Visual and Music	Electronic Equipment	Other Equipment	2024 Total	2023 Total
Cost	£	£	£	£	£
At 1st January, 2024	36,227	8,065	22,299	66,591	72,905
Additions	2,116	1,487	0	3,603	0
Disposals	0	0	0	0	(6,314)
At 31st December, 2024	38,343	9,552	22,299	70,194	66,591
Depreciation					
At 1st January, 2024	36,227	7,945	18,109	62,281	65,395
Charge for the year	317	194	2,740	3,252	3,200
Disposals	0	0	0	0	(6,314)
At 31st December, 2024	36,544	8,139	20,849	65,532	62,281
Net Book Value					
At 31st December, 2024	£1,799	£1,413	£1,450	£4,662	£4,310
At 31st December, 2023	£0	£120	£4,190	£4,310	£7,510

5 (b) Land and Buildings (St John's Centre)

	2024				
	Freehold Land	Building at Cost	Bell Tower Cost	2024 Total	2023 Total
Cost	£	£	£	£	£
At 1st January, 2024	711	226,322	2,436	229,469	229,469
Additions	0	0	0	0	0
At 31st December, 2024	711	226,322	2,436	229,469	229,469
Depreciation					
At 1st January, 2024	0	130,134	427	130,561	124,659
Charge for year	0	5,658	244	5,902	5,902
At 31st December, 2024	0	135,792	671	136,463	130,561
Net Book Value					
At 31st December, 2024	£711	£90,530	£1,765	£93,006	£98,908
At 31st December, 2023	£711	£96,188	£2,009	£98,908	£104,810

6 INVESTMENT ASSETS

	2024	2023
Market Value	£	£
At 1st January	11,242	10,283
Net profit/(loss) on revaluation	261	959
At 31st December	£11,503	£11,242

All of the investments originated from Endowments and the stocks held are:

		2024	2023
		£	£
300 The Central Board of Finance Income Shares	Golding Bird	6,937	6,782
191 The Central Board of Finance Income Shares	Tall Bells	4,416	4,318
£100 3% Metropolitan Water Stock	Cogswell Graves	150	142
		£11,503	£11,242

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

7 DEBTORS	2024	2023
	£	£
Tax recoverable (Gift Aid)	2,098	2,793
Other debtors	861	2,227
	<u>£2,959</u>	<u>£5,020</u>

8 SHORT TERM DEPOSITS	Designated Funds	Restricted Funds	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Rochester Diocesan Bd of Finance - Church Repair Fund	11,082	0	0	11,082	10,713
CCLA Church of England Deposit - Lillian Oliver Legacy	38,331	0	0	38,331	36,399
CCLA Church of England Deposit - David Gardner Legacy	12,781	0	0	12,781	12,137
CCLA Church of England Deposit - No 2 Account	2	0	0	2	2
	<u>£62,196</u>	<u>0</u>	<u>£0</u>	<u>£62,196</u>	<u>£59,250</u>

Designated Funds include short term cash deposits set aside to fund building work. The last Quinquennial inspection of the church building was carried out in 2021 and received in January 2022. The inspection recommendations for minor repair and survey work to be carried out within 5 years. All works should be completed in the timescale required.

9 CASH AT BANK AND IN HAND	2024	2023
	£	£
Bank	62,705	51,290
Cash in hand	91	205
	<u>£62,796</u>	<u>£51,495</u>

The balance held in the bank includes £4,564 drawdown from the Lillian Oliver fund for repair work to the Louvres £16,477 designated funds from Golding Bird and £313 designated funds for charity collections

10 LIABILITIES - AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Accrued expenses	3,712	3,564
Other deferred income - wedding deposits	200	200
DBF fees to Diocese	653	792
Charity collection awaiting payment - Poverty & Hope and Itolwa	1,048	338
Charity collection awaiting payment - other	492	-25
Payroll taxes and pension contributions due not paid	921	601
	<u>£7,026</u>	<u>£5,470</u>

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

11 ANALYSIS OF NET ASSETS BY FUND

Balance Sheet Funds Held	Unrestricted Funds	Restricted Funds	Endowment Funds	Designated Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Tangible Fixed Assets	0	91,241	0	3,215	94,456	103,218
Investment Assets	0	0	11,503	0	11,503	11,242
Net Current Assets	42,530	194	0	81,412	124,136	110,296
	£42,530	£91,435	£11,503	£84,627	£230,095	£224,756

12 FUNDS

	Balance at 01/01/2024	Income	Outgoings	Investment Gains/ (Losses)	Transfer Between Funds	Balance at 31/12/2024
	£	£	£	£	£	£
Restricted Funds:						
Mission, ministry & youth	194	0	0	0	0	194
St John's Centre land & buildings	96,899	0	-5,658	0	0	91,241
Restricted Total	£97,093	£0	-£5,658	£0	£0	£91,435
Designated Funds :						
David Gardner legacy (capital items)	14,182	644	-120	0	0	14,706
Lillian Oliver legacy (repairs and maintenance)	34,999	1,932	-84	0	0	36,847
Arthur Fitz-Simon legacy	1,000	0	0	0	0	1,000
Dorothy Bolton legacy	500	0	0	0	0	500
Elizabeth Bugg legacy	3,344	0	-1,996	0	0	1,348
Choir Fund	944	0	0	0	0	944
Sound System	110	0	0	0	0	110
Quinquennial Report	10,591	369	0	0	0	10,960
Church Gas Boiler	660	0	-660	0	0	-
Bell Tower Louvres	2,009	0	-244	0	0	1,765
Golding Bird	16,447	0	0	0	0	16,447
Outward giving	0	0	0	0	0	-
Designated Total	£84,786	£2,945	-£3,104	£0	£0	£84,627
Endowment Funds	£11,242	£0	£0	£261	£0	£11,503
Unrestricted Funds	£31,635	£93,077	-£82,182	£0	£0	£42,530
TOTAL FUNDS	£224,756	£96,022	-£90,944	£261	£0	£230,095

The Parochial Church Council of St John the Baptist Meopham
Notes to the Financial Statements
For the Year Ended 31st December 2024 continued

13 PRIOR YEAR COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME						
Donations and Legacies	52,376	0	0	0	52,376	51,071
Fundraising & Trading Activities	3,681	0	0	0	3,681	8,030
Income from Church Activities	36,226	0	0	0	36,226	30,240
Income from Investments	1,810	0	0	300	2,110	963
Other Income - Insurance Claim	6,799	0	0	0	6,799	3,528
TOTAL INCOME	100,892	0	0	300	101,192	93,832
EXPENDITURE						
Mission and Charitable Giving	3,000	0	0	0	3,000	2,105
Support costs	16,612	0	0	0	16,612	16,644
Expenditure on Church Activities	55,413	5,658	0	7,139	68,210	78,024
Expenditure on Raising Funds	954	0	0	0	954	8,286
Other Expenditure - Insurance Claim	6,298	0	0	0	6,298	1,530
TOTAL EXPENDITURE	82,277	5,658	0	7,139	95,074	106,589
NET INCOME/SPEND BEFORE TRANSFERS	18,615	(5,658)	0	(6,839)	6,118	(12,757)
TRANSFERS BETWEEN FUNDS	0	-	0	-	0	0
NET INCOME/SPEND BEFORE INVESTMENT GAINS	18,615	(5,658)	0	(6,839)	6,118	(12,757)
GAIN ON INVESTMENT ASSETS	0	0	959	0	959	(1,351)
NET MOVEMENT IN FUNDS	£18,615	(£5,658)	959	(£6,839)	£7,077	(£14,108)
Balances Brought Forward at 1st January 2023	13,020	102,751	10,283	91,625	217,679	231,787
TOTAL PARISH FUNDS CARRIED FORWARD	£31,635	£97,093	£11,242	£84,786	£224,756	£217,679

Independent Examiner's Report to the Parochial Church Council of St John the Baptist Church, Meopham

This report on the financial statements of the PCC for the year ended 31st December, 2024, which are set out on pages 2 to 11 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

It is my responsibility to:-

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act
- to state whether particular matters have come to my attention.

As members of the PCC you are responsible for the preparation of the financial statements; you consider that no audit is required under section 144 of the Charities Act 2011 and that an independent examination is needed.

Basis of this report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. Its also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent 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 Charities Act; and

to prepare accounts, which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Bradley FCA
Bradley & Co Limited
4B Christchurch House, Beaufort Court
Rochester ME2 4FX

Date: 19th March 2025

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