

**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF
ST JOHN THE EVANGELIST, SIDCUP**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL (THE TRUSTEES)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Aims and Purposes

The Parochial Church Council (PCC) of St. John the Evangelist has the responsibility of co-operating with the incumbent, the Rev'd Cathy Knight-Scott, in promoting in the parish the *whole mission of the church*: pastoral, evangelistic, social and ecumenical. 'Any other more particular functions should be seen as ways of carrying out this general function.'¹

Objectives and Activities

The PCC is committed to inviting and enabling as many people as possible to worship at our church and become part of the community of St John's. We aim to truly be 'A Church for Everyone'.

We have noted the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Principally we try to enable ordinary people to live out their faith as part of our parish community through:

- Regular provision of accessible and engaging worship, both in-person and online
- Regular opportunities for individual and corporate prayer, study and fellowship.
- Pastoral services (baptism, weddings, funerals) and pastoral care for each other and the community.
- Mission and Outreach work.

To facilitate this work, we need to maintain the fabric of the church of St John the Evangelist. This is particularly important with the increasing usage of a beautiful building.

¹ Lord Rodger of Earlsfield (2004), Senior Law Lord

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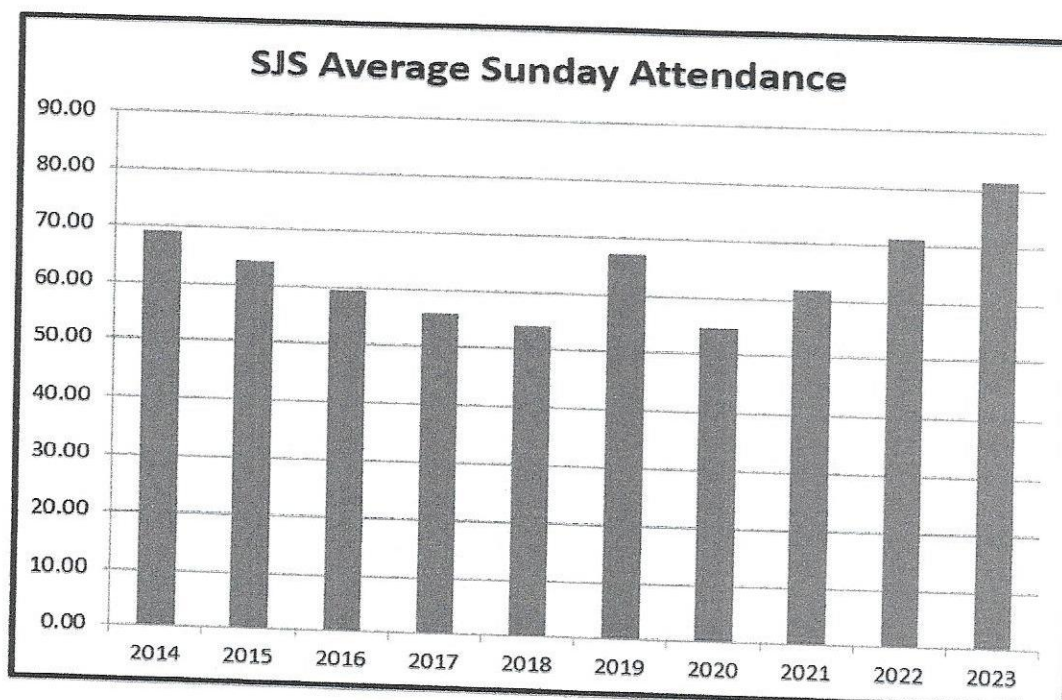
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Church membership and Services

Electoral Roll: There are 114 members on the church electoral roll at the time of the APCM, a increase of 9 on the previous year. 11 people were removed and 20 people joined.

Church Attendance: The below graph speaks for itself. We remain a growing church!

[NB In the years 2020 and 2021, the numbers represented on the graph below include only those Sundays when we were able to gather for worship at 10am i.e. not during lockdown].



Online Services: During 2023 it became clear that live-streaming of services is here to stay and that we have a faithful group of people who regularly join that way. We have also welcomed new people to our in-person services who first found us online. At the start of the year, we were simply using a mobile-phone balanced on a tripod on a table which was not robust or best quality. We therefore launched an appeal to fund a new AV system which was successful and the new system was installed in the autumn. The quality of our streaming has improved immensely and met with acclaim. We subsequently ceased the zoom service which had dwindled to very few attendees and the live-stream preferred.

Seasonal and Special Services: There were lots of 'Special' services during 2023. A sermon series on inclusion in February was very well-received and further inclusive services were held during the year: a particularly popular one was trans-inclusion. Sadly, the need for services focused on Ukraine remains with the continuation of the terrible war and we held two plus a prayer vigil during the year. Our mission has been enhanced by working with Sidcup Partners – we collaborated on various Messy-type events: Easter, Summer, Hallowe'en and Advent. We held three mayoral Civic services during the year, including Remembrance Sunday, one of our largest ever both in-person and online. At Christmas attendances were increased at almost all services – in the case of Christingle, we will need to re-think the structure to accommodate the numbers coming.

Pastoral Services: 13 baptisms took place in 2023 compared with 10 in 2022. 2 marriages were held in 2023 compared with 0 in 2022. 5 funerals were conducted in church and 6 in local crematoria/cemeteries (compared with 6 and 10 respectively the previous year). There were 3 burials of cremated remains in the churchyard (compared with 6 in 2022).

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Review of the year

Community outreach: Community outreach continues to be a vital part of St John's. Our projects have grown significantly during this year which has been achieved due to an outstanding team of dedicated volunteers. We have been supported by many local organisations, including Sidcup Partners and the Rotary Club.

Our main areas of focus have been:

The 'Place of Welcome' is a weekly community hub which has become a vital meeting point for many residents. Through the provision of light refreshments in a very friendly atmosphere it seeks to provide comfort, company, and friendship to anyone that comes through the doors. Local groups like the Alzheimer's Society, the Bexley Deaf Centre, Diabetes UK, the Police attend on a regular basis to provide help. The Place of Welcome has been an outstanding success and we are very proud of the feedback that it has transformed the lives of some attendees.

We have taken part in the both the 2022 and 2023 national Winter Warm programme. From January- March 2023 we provided a warm space, soup, and sandwiches twice a week and from November – December 2023 (and beyond) we provided a warm space and Saturday Pancakes which has proved to be particularly popular.

Our Ukrainian Humanitarian Appeal has continued throughout the year. We collect food, warm clothing, medicines, and other items and deliver all the provisions directly to Ukraine monthly. We are very grateful to Holy Trinity Church, Sidcup, St Nicholas Church, Chislehurst, and various churches around Otford for their amazing commitment, generosity, and support. We have provided weekly English lessons to Ukrainians. Learning English has proved vital in finding employment as well as allowing new arrivals to integrate and feel welcome in our society. Perhaps of even more importance the weekly sessions have provided a kinship during incredibly sad and worrying times. We linked with local schools to provide additional resources for Ukrainian pupils.

Our Community Larder continues to be a much used resource. No vouchers or referrals are needed but it operates on the principle "take what you need, give what you can". It is of course with deep regret that the larder is needed but we are determined to offer a meal to anyone in need.

We have started a weekly Singing for the Brain group for people with memory challenges and their carers. It has become instantly very popular and vital part of the week for all attendees.

We continued to support the Foodbank weekly during 2023 and have again donated well over a tonne of food as well as financial donations more than £1500.

Children's work: Busy Bees, our toddler (and-their-adult) group continues to run weekly in term time. Lynda Goldsmith and her team retired in September after 25 years of running the group: building it up from scratch to be a valued church and community resource. Post-pandemic, the team took the courageous decision to move into the church. We are delighted to report that this popular event has been ably continued under the leadership of Debbie Runting and Pat Morgan. It is a wonderful way of gently introducing baptism families to the church and familiarising small children with the building.

As mentioned above, we ran four very successful family 'Messy' Church events in conjunction with Sidcup Partners including crafts, entertainment, refreshments and more.

Our links with schools are an important part of our ministry to children and in particular we have hosted services in church for Birkbeck, Merton Court, Benedict House and West Lodge. We welcomed small groups from all these schools – and also from Orchard and from Monkey Puzzle Nursery into church and our vicar is active taking assemblies too.

Online / Media: Our Facebook page continues to be our most active presence online – it is updated at least weekly with services, livestreams, news and photographs. The reach continues to grow, and at the time of writing we have over 680 followers (cf 500 in 2023). The St. John's WhatsApp group remains active on a daily basis, sharing prayers, news, encouragement and photographs. Our web-site is now more engaging thanks to Mark Stephen and updated regularly. Lynn Wells creates fantastic posters and flyers both for online and occasionally print use.

Inclusive Church: We are proudly an Inclusive Church and continue as a member of the organisation of that name. This reflects our belief that the love of Christ is for everyone, regardless of sex, race, economic status, gender,

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sexuality, ethnic background, disability, health etc and everyone is welcome at all levels in our church. 'In Christ there is no longer Jew nor Greek, slave or free, male or female, you are all one in Christ Jesus.'²

Vocations and Training: We have a very strong ministry team at St. John's, numbering eight lay people plus clergy at the time of writing, and we continued to be blessed with new vocations. During 2023 Sandra Marshall and Jill Raggett were licensed as Lay Ministers and Margaret Miller received her Certificate in Christian Ministry.

Church Hall: Following the PCC decision in 2020 to engage the diocese in looking at ways of either disposing of the building (or otherwise making it a source of income without requiring management by St John's), we are disappointed to say that – as at this time last year – we still await any positive engagement from them. Therefore, in November the PCC unanimously took the difficult decision to refurbish the building so that it can be used for more than storage. There was at that time a hope that it could be leased on an annual basis to someone who would run the building in accordance with our purposes, however no one has been found. As we move into 2024, we are in communication with Sidcup Partners following their proposal that they run the building and share the profits.

Prayer and study: Various 'Pilgrim' and other study groups ran on a seasonal basis during 2023. In addition, our Curate started a monthly benefice prayer group which now includes breakfast and a speaker on the occasions it is held at St John's.

Eco-Church: We continue to increase our use of fairtrade/recycled supplies in the kitchen and toilets. The garden of remembrance is planted with bee-friendly flowers and our flower meadow is holding its own despite an un-timely cut by the council. We have a composter in the churchyard which our diligent maintenance group use regularly.

Music: Following the departure of Mark Terry early in 2023, we had a variety of organists providing accompaniment for our main 10am service musicians and we were also able to get to grips with the new 'hymnal' which we purchased along with the AV system. We were delighted that we had several applicants for the Director of Music position and in September Dr Herman Jordaan joined St John's. He has made a huge difference to the general quality of music in church and in particular to the Robed choir - it has been wonderful to welcome several new members. During 2023 the Gospel choir, started by our curate the previous year, re-branded itself as Joyful Voices and has continued to contribute to our worship particularly in more informal services. This choir has been a good form of missional outreach.

Bells: Our tower captain, Debbie Runting, together with our steeple keeper, Alexander Runting, have maintained the bell tower in excellent condition and are always ready to organise ringing for us, no matter how short the notice. The 'Ring for the King' coronation initiative attracted many new people to have a go at bell-ringing and several have joined the weekly training and started ringing on a Sunday too. The tower tours have also attracted people to church and are a great form of missional outreach.

The Future

We believe that the future for St John's Sidcup is bright. We are building our mission and ministry to Sidcup and have achieved notable successes during 2023. Community and outreach work continues to be a particular strength.

It is worth noting that research³ shows that what is critical for successful mission is not doing more things - it's doing what we do well; being intentional about where we spend time and resources and, most crucially, communicating widely so that as many people as possible know what we do and can join in.

² Galatians 3.28

³ Barna Research Group 'Highlight' 2021

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FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. The term of membership for elected members is three years, after which members must stand down for a year before seeking re-election. Everyone who attends St John's is encouraged to register on the Electoral Roll and vote in the PCC elections.

PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent.

The PCC met seven times during 2023. At each PCC meeting reports (written or verbal) are received from Sub-Committees / Members with specific responsibilities including: Mission & Ministry, Safeguarding, Health and Safety, Finance, Children's work, Social media and communications, Church Fabric, Community outreach, and links with the wider church.

The PCC is committed to implementing the House of Bishops' safeguarding policies and good practice guidance. A formal statement to adopt the House of Bishops' "Promoting a Safer Church; safeguarding policy statement" was agreed by the Parochial Church Council and recorded in the minutes of the May 2023 PCC meeting and this process is repeated annually. A link is provided to safeguarding information on the front page of our website and information is in church in various places.

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Administrative Information

The Church of St John the Evangelist, Sidcup, is situated in Church Road, Sidcup. It is part of the Diocese of Rochester within the Church of England. The correspondence address is St John Parish Office, Church Road, Sidcup DA14 6BX.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission, registration number 1133932.

The PCC members who have served from 1 January 2023 until the date this report was approved are:

Incumbent: Rev'd Cathy Knight-Scott
Curate: Rev'd Eucharist Asiegbu

Churchwarden(s)
Until APCM April 2023 Len Raggett
Vacancy

From APCM April 2023 Len Raggett
Iris Pavey

Diocesan Synod representative: Jill Raggett

Deanery Synod representatives:
Until APCM April 2023 Liz Tragheim
From APCM April 2023 Maureen Jessiman
From October 2023 Barry Theobald-Hicks

Elected members:
Until APCM April 2023 Ann Armstrong
Margaret Miller
Anthony Sharratt
Yvonne Wright
Iris Pavey
Served all year Barry Theobald-Hicks
Chris Tragheim
Lynn Wells
From APCM May 2023 Mark Stephen
Bill Goldsmith
Laury Bartlett
Keith Hulks
Liz Tragheim

Co-opted members:
Until APCM April 2023 Maureen Jessiman (Secretary)
Bill Goldsmith (Deputy Treasurer)
From APCM April 2023 Anthony Sharratt (Technology)

Legally mandated PCC Roles:

Deputy Chair of PCC: Len Raggett
PCC Secretary: Maureen Jessiman
PCC Treasurer: Chris Tragheim

**THE PAROCHIAL CHURCH COUNCIL OF
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**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF
ST JOHN THE EVANGELIST, SIDCUP, KENT DA14 6BX**

This report on the accounts of the PCC for the year ended 31st December 2023, which are set out on Pages 8 to 19, is in respect of an examination carried out under s145 of the Charities Act 2011.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts and consider that an audit is not required for the year ended section 144 (2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to :

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

Basis of Independent Examiner's report

Our examination was carried out in accordance with the Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes the consideration of any unusual items or disclosures in the accounts and the seeking of 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 to 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.



Mrs Michelle Adams
Institute of Chartered Accountants England & Wales
Adams Accountancy (Bexley) Limited
Heritage House, 34B North Cray Road,
Bexley
Kent DA5 3LZ

Date : 31 March 2024

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Expendable Endowment Funds £	TOTAL FUNDS 2023 £	2022 £
INCOME AND ENDOWMENTS FROM :							
Donations and Legacies	2.1	65,879	-	22,989	-	88,868	113,218
Charitable Activities	2.2	6,242	-	160	-	6,402	7,458
Income from Investments	2.3	2,040	-	-	-	2,040	287
Other Income	2.4	-	-	-	-	-	-
TOTAL INCOMING RESOURCES		74,161	-	23,149	-	97,310	120,963
EXPENDITURE ON :							
Charitable Activities	3.1/2	116,460	-	39,657	-	156,117	106,660
Governance Costs	3.3	2,640	-	-	-	2,640	3,090
TOTAL RESOURCES USED		119,100	-	39,657	0	158,757	109,750
NET INCOMING/-OUTGOING RESOURCES BEFORE INVESTMENT GAINS AND APPROPRIATIONS		-44,939	-	-16,509	-	-61,447	11,213
Add : Gains/-Losses on Fixed Assets		-	-	-	-	-	-
Transfers		-44,939	-	-16,509	-	-61,447	11,213
Gross Transfers between funds - In		-	-	-	-	-	25,481
Gross Transfers between funds - Out		-	-	-	-	-	-25,481
NET INCOMING/-OUTGOING RESOURCES		-44,939	-	-16,509	-	-61,447	11,213
Balances Brought Forward 1.1.2023		181,748	-	27,224	33,835	242,807	231,594
BALANCES CARRIED FORWARD 31.12.2023		136,809	-	10,715	33,835	181,360	242,807


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**BALANCE SHEET
AS AT 31st DECEMBER 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	5	100,000	102,500
CURRENT ASSETS			
Debtors and Prepayments	9	8,651	9,635
Cash at Bank	8	86,481	142,517
		95,132	152,152
CURRENT LIABILITIES			
Amounts falling due within one year	10	13,772	11,845
NET CURRENT ASSETS		81,360	140,307
NET ASSETS		<u>181,360</u>	<u>£ 242,807</u>
Represented By :			
Funds	12		
Unrestricted			
Designated (Unrestricted)		136,809	181,748
Restricted		10,715	27,224
Expendable Endowment		33,835	33,835
		<u>£ 181,360</u>	<u>£ 242,807</u>

The notes on Pages 10 to 19 form part of these accounts

Approved by the Parochial Church Council on 20th March and signed on its behalf by :
2024


Revd C M Knight-Scott (Incumbent)


L. Raggett Esq (Churchwarden)


J. Pavey (Churchwarden)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

1 ACCOUNTING POLICIES

The PCC of St John the Evangelist, Sidcup is a Parochial Church Council in England. The address of the registered office is given in the charity information on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared under the Charities Act 2011 in accordance with the amendments to *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 (effective from 1 January 2016) – (the Charities SORP (FRS 102) as amended by Update Bulletin 2 published on 5th October 2018).

The charity has applied Update Bulletin 2 and does not include a cash flow statement on the grounds that it is applying FRS102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), issued on 16th July 2014, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice, effective from 1st April 2005, which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. They are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. They also include all transactions, assets and liabilities for which the Parochial Church Council (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.

The significant accounting policies applied in the preparation of these financial statements are set out below and have been consistently applied to all years presented unless otherwise stated.

1.1 Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient within the level of reserves for the charity to be able to continue as a going concern.

1.2 Public Benefit Entity

The Parochial Church Council of St John's Church Sidcup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

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**NOTES TO THE FINANCIAL STATEMENTS
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1.3 Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis :

Consecrated and Benefice Property is not included in the accounts in accordance with Part 1 Chapter 2 (10) (a) of the Charities Act 2011.

Moveable Church Furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church inventory which can, at any reasonable time, be inspected.

Other Buildings, held on behalf of the Parochial Church Council for its own purposes, are based on an estimate of the value at 31st December 2013 (see Note 5) which has been treated as deemed cost as at 1st January 2015. The value of the buildings is depreciated at 2% per annum on a straight line basis. Any expenditure on maintenance or improvement is written off as it is incurred.

Expenditure on equipment purchased for use in or around the church is written-off in the year that it is incurred.

1.4 Funds

Endowment Funds are funds the capital of which must be maintained unless, as in this case, they were designated by the donor to be a quasi-endowment thus permitting both income and capital to be spent and they are known as Expendable Endowment Funds.

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 expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund and, where there is no separate investment, interest may be apportioned to individual funds on an average balance basis.

Unrestricted Funds represent the general funds of the PCC that are not subject to any restrictions regarding their use and are available for application for the ordinary purposes of the PCC and include funds designated for a particular purpose by the PCC.

1.5 Income Recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to St John's. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Planned giving, collections and donations are recognised when received. Tax refunds are recognised when due. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable and interest from Government Stocks is accrued. All other income is recognised when receivable. All incoming resources are accounted for gross with the exception of insurance claims for loss or damage which are set against the relevant expenditure when received.

1.6 Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing St John's to pay out resources.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

1.7 Irrecoverable Value Added Tax

The PCC is not registered for Value Added Tax (VAT) and accordingly expenditure is shown gross of irrecoverable VAT. The VAT incurred from time to time on certain fabric repair and maintenance expenditure can, however, be recovered under the Listed Places of Worship Grant Scheme.

1.8 Receivables and Payables : Bank and Cash

Debtors are stated at the amounts owed to St John's or prepaid. Creditors are initially recognised at settlement amount after any trade discounts where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Expendable Endowment Funds £	TOTAL FUNDS	
					2023 £	2022 £
INCOMING RESOURCES						
2.1 Donations and Legacies						
Giving under Gift Aid	31,693	-	-	-	31,693	31,062
Gift Aid Income Tax Recoverable	11,203	-	500	-	11,703	10,071
Freewill Offering	-	-	-	-	-	-
Collections at Church Services (Open Plate)	4,744	-	-	-	4,744	5,684
Donations, Appeals etc	18,239	-	17,489	-	35,728	61,992
Grants Received	-	-	5,000	-	5,000	3,909
Legacies	-	-	-	-	-	500
	<u>65,879</u>	<u>-</u>	<u>22,989</u>	<u>-</u>	<u>88,868</u>	<u>113,218</u>
2.2 Charitable Activities						
Fund Raising	1,315	-	160	-	1,475	294
Hire of Church	1,965	-	-	-	1,965	2,413
Parish Fees	2,256	-	-	-	2,256	3,306
Children's & Youth Work	706	-	-	-	706	1,445
	<u>6,242</u>	<u>-</u>	<u>160</u>	<u>-</u>	<u>6,402</u>	<u>7,458</u>
2.3 Income from Investments						
Principality BS : Bond Interest	-	-	-	-	-	-
Barclays Bank : Deposit Interest	715	-	-	-	715	77
Rochester Diocesan Board of Finance : Interest	1,325	-	-	-	1,325	210
	<u>2,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,040</u>	<u>287</u>
2.4 Other Income						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOMING RESOURCES	<u>74,161</u>	<u>-</u>	<u>23,149</u>	<u>-</u>	<u>97,310</u>	<u>120,963</u>

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	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Expendable Endowment Funds £	TOTAL FUNDS	
					2023	2022
					£	£
RESOURCES USED						
3.1 Direct Costs of Charitable Activities						
Fund-Raising Costs	-	-	-	-	-	27
Church Hall Running Costs	33,599	-	-	-	33,599	5,527
Missionary & Charitable Giving	-	-	13,541	-	13,541	11,148
Parish Indicative Offer	26,000	-	-	-	26,000	25,000
Visiting Clergy Expenses	-	-	-	-	-	-
Church Running Costs :	32,387	-	676	-	33,063	39,560
Equipment Purchased	22	-	24,300	-	24,322	364
Repairs & Maintenance	9,400	-	582	-	9,982	13,484
Redevelopment Costs	-	-	-	-	-	-2,744
Clergy Working Expenses	5,148	-	-	-	5,148	4,924
Music	6,072	-	-	-	6,072	6,192
Work with Senior	-	-	558	-	558	-
Work with Children	24	-	-	-	24	29
Depreciation	2,500	-	-	-	2,500	2,500
	<u>115,152</u>	<u>-</u>	<u>39,657</u>	<u>-</u>	<u>154,809</u>	<u>106,011</u>
3.2 Grants Payable	-	-	-	-	-	-
3.2 Support Costs : Charitable						
Postage, Stationery & Printing	1,308	-	-	-	1,308	649
	<u>1,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,308</u>	<u>649</u>
3.3 Support Costs : Governance						
Independent Examiner's Fees (including VAT)	2,640	-	-	-	2,640	3,090
	<u>2,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,640</u>	<u>3,090</u>
TOTAL RESOURCES USED	<u>119,100</u>	<u>-</u>	<u>39,657</u>	<u>-</u>	<u>158,757</u>	<u>109,750</u>

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4 STAFF COSTS

4.1 Payments to PCC Members (Trustees)

No remuneration or expenses were paid to any other member of the PCC, persons closely connected with them or related parties.

5 FIXED ASSETS

	Freehold Buildings	TOTAL
COST OR VALUATION		
At 1 January 2023	125,000	125,000
Additions	-	-
Disposals	-	-
At 31 December 2023	<u>125,000</u>	<u>125,000</u>
DEPRECIATION		
At 1 January 2023	22,500	22,500
W/O on Disposals	-	-
Charge for Year	<u>2,500</u>	<u>2,500</u>
At 31 December 2023	<u>25,000</u>	<u>25,000</u>
NET BOOK VALUE		
At 31.12.23	<u>100,000</u>	<u>100,000</u>
At 31.12.22	<u>102,500</u>	<u>102,500</u>

The Freehold Buildings consist of the parish hall. We are advised by the Rochester Diocesan Board of Finance that, in the event of a disposal, such part of the proceeds as represents the sale of the land on which the parish hall stands would revert to the Diocese and the parish would be entitled to the value of the hall premises only. Although it was not considered necessary to obtain a detailed valuation of the premises, an informal opinion by Right Move, in early 2014, suggested a sale value of between £125,000 and £150,000 and the deemed value of the parish hall was reduced to £125,000 in the 2013 financial statements with the estimated value of the land being written-off as an impairment in equal instalments over 50 years. The estimated market value at the year-end remains at c£125,000.

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**NOTES TO THE FINANCIAL STATEMENTS
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	Unrestricted Funds	Restricted Funds	Expendable Endowment Funds	TOTAL FUNDS	
				2023	2022
6 CHURCH HALL					
Lettings	-	-	-	-	-
Donations	-	-	-	-	-
Running Costs	33,599	-	-	33,599	5,527
	-33,599	-	-	-33,599	-5,527

7 WORK WITH CHILDREN

Busy Bees

Income	706	-	-	706	1,445
Expenditure	24	-	-	24	29
	682	-	-	682	1,416

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8 CASH AT BANK

	2023		2022	
	£		£	
<i>Barclays Bank plc :</i>				
Current Account	-56		-491	
Deposit Account	37,228		98,849	
Hall Account	500	37,672	495	98,853
<i>Rochester Diocesan Board of Finance :</i>				
Church Repair Fund	38,982		34,923	
Hall Repair Fund	9,729		8,646	
General Fund	98	48,809	95	43,664
TOTAL CASH BALANCES		86,481		142,517

9 DEBTORS AND PREPAYMENTS

	2023		2022	
	£		£	
<i>Debtors :</i>				
Hall Water Refund Due	"		300	
Refund due from ECS re overpayment	"		300	
Gift Aid Income Tax Recoverable	3,469	3,469	3,434	4,034
<i>Prepayments :</i>				
Council Tax (Vicarage)	637		601	
Security (Vicarage)	257		238	
Copyright Licence	39		37	
Insurance : Church	3,399		3,780	
Insurance : Hall	850	5,182	945	4,656
		8,651		8,690

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10 CREDITORS falling due within one year

	2023	2022
	£	£
Independent Examiner's Fees (including VAT)	2,640	2,640
Organist's Salary	600	660
Council Tax (Vicarage)	255	240
Gas & Electricity (Church)	2,792	1,735
Water (Church)	-	-
Barclaycard	1,125	1,181
Insurance	2,971	3,304
Fire Equipment Inspection	886	361
Christmas Expenses	-	143
Rochester Diocese re Burials, Baptisms & Weddings	529	142
Winter Welcome	943	-
Fund Raising Costs	140	-
Hall Expenses	891	1,439
	<u>13,772</u>	<u>11,845</u>

11 PCC FEES

PCC Fees for Weddings, Funerals etc do not include those fees paid to Clergy, Organist or Verger as the Church acts only as agent in collecting and passing on those items.

12 MOVEMENT AND ANALYSIS OF FUNDS

MOVEMENT OF FUNDS	1.1.23	Received	Paid	Transferred	Impairment Provision	31.12.23
Unrestricted	181,748	74,161	119,100	-	-	136,809
Designated	-	-	-	-	-	-
Restricted	27,224	23,149	39,657	-	-	10,715
Expendable Endowment	33,835	-	-	-	-	33,835
	<u>242,807</u>	<u>97,310</u>	<u>158,757</u>	<u>-</u>	<u>-</u>	<u>181,360</u>

**ANALYSIS OF NET ASSETS BY
FUND**

	Total	Unrestricted	Designated	Restricted	Expendable Endowment
Fixed Assets	100,000	100,000	-	-	-
Current Assets	95,132	50,582	-	10,715	33,835
Current Liabilities	-13,772	-13,772	-	-	-
	<u>181,360</u>	<u>136,809</u>	<u>-</u>	<u>10,715</u>	<u>33,835</u>

The Expendable Endowment Fund is the remaining balance of the Griffin Legacy and may be used for the general purposes of the Church.

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**NOTES TO THE FINANCIAL STATEMENTS
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13 RESERVES POLICY

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately six months unrestricted payments, to cover emergency situations which may arise from time to time. We may also use the Expendable Endowment Fund for general purposes and this, at £33,835 (2022 - £33,835), gives a total, together with the £136,809 (2022 - £181,748) Unrestricted & Designated Funds, of £170,644 (2022 - £215,583) although it should be noted that this figure includes the Net Book Value of the hall buildings (£100,000) and £48,809 (2022 - £43,664) in various Diocesan Repair Funds. Excluding these two items leaves £21,835 (2022 - £69,419) in readily realisable funds against six months' unrestricted expenditure, based upon the year ended 31st December 2023, of £59,550 (2022 - £49,750) - a deficit of £37,715 (2022 - £19,669).

14 RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by St John's from the trustees during the year was £9,636 including Gift Aid Tax recovery.