

# Annual Report 2024



# **Parochial Church Council of Higham with Merston**

## **Incumbent:**

The Revd. Canon Clive W Jones

## **Principal Address:**

The Vicarage  
Hermitage Road  
Higham  
Rochester  
Kent  
ME3 7NE

**Registered Charity No.: 1169926**

## **Independent Examiner:**

Mr Martyn Burt  
Adventus Accounting Solutions,  
Ashby Acres, Chapel Lane,  
Ashby-cum-Fenby, Grimsby,  
DN37 0QT.  
BSc (Hons) ACMA, CGMA

## **Banks:**

Barclays Bank PLC  
Dartford Group  
Gravesend

National Savings Bank  
Glasgow  
Scotland

Santander PLC  
Merseyside

CAF Bank Ltd  
West Malling  
Kent

# Parochial Church Council of Higham with Merston

## Report on the proceedings of the Council

### Aim and Purpose

St. John's Parochial Church Council (PCC) has the responsibility of co-operating with the Priest in Charge, the Reverend Canon Clive W Jones, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

### Objectives and Activities

The PCC is committed to enabling as many people as possible to use and worship at our church and to become part of our parish community at St. John's. The PCC collaborates with the Parish Priest and Churchwardens in decisions made about acts of worship particularly with a view to involving the groups and organisations that operate within the parish. Our pattern of worship is hinged on the regular celebration of Mass and Morning and Evening prayer. Our worship puts faith into practice through prayer, scripture and Sacrament.

### Public Benefit

When planning our activities for the year, the Parish Priest, Churchwardens and PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel
- Provision of pastoral care for both those who live within the parish and non-resident worshippers
- Leading our Church into Growth – Missionary and outreach work

To facilitate this work, it is important that we maintain the fabric of the Church of St. John and its churchyard and the churchyard of St. Mary's, Higham.

### Administrative Information

St. John's Church is situated in Higham, Kent. It is in the Deanery of Gravesend, part of the Church of England Diocese of Rochester, and under the Episcopal care of the Bishop of Richborough.

The PCC is a body corporate (PCC Powers and Measure 1956, Church Representation Rules 2020, amended 2023) and a charity registered with the Charity Commission. The PCC takes regard of the Charity Governance Code and is working towards compliance with the Code where it is relevant to the PCC's activities.

PCC members who have served during 2024 are:

#### ***Ex Officio:***

Parish Priest	The Revd. Canon Clive Jones	Chair
Churchwardens	Mrs Helen Walker	Vice-Chair
	Mrs Teresa Joblin	

#### ***Representatives on the Deanery Synod:***

Miss Lynne Chesterton – Elected May 2023.  
Mr Neil Jerome – Elected September 2023.

#### ***Elected Members***

Mr Edward Hance	Stepped down – May 2024.
Mrs Valerie Laurens	Asst. Hon. Treasurer & Data Compliance Officer
Mrs Carole Rough	DBS First Recruiter
Mrs Sarah Wright	Hon. Secretary & Electoral Roll Officer
Mrs Anne Tammias-Williams	Hon. Treasurer
Mrs Nancy Hughes	DBS Second Recruiter.
Mrs Elizabeth Croker	
Mrs Tracey Jerome	Parish Safeguarding Officer
Mrs Catherine Ody	
Mrs Claire Howes	Elected April 2024

# Parochial Church Council of Higham with Merston

## Recruitment and appointment of New Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

## Induction and training of New Trustees

All new members of the PCC are mentored by serving members and are advised of their duties and responsibilities.

## Committees

To manage its time in an effective way, the PCC operates several committees, which meet as appropriate throughout the year. The Parish Priest is an ex officio member of all committees including one or both of the Churchwardens. Committees have the power to co-opt non-PCC members for a specified period of time as appropriate.

**Standing Committee:** is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens are ex officio members and usually the Secretary, Treasurer (and/or the Assistant Treasurer) and one other PCC member. This should equate to about one third of the PCC.

**Finance Committee:** oversees the general financial dimension of the work of St. John's by monitoring income and expenditure and preparing budgets for future expenditure. It is responsible for the co-ordination of the annual review of Planned Giving, which usually takes place during February. They also normally provide a recommended plan for the PCC's charitable giving each year. The committee usually comprises the Treasurer and Assistant Treasurer, Stewardship Recorder and both Churchwardens.

**Social Committee:** is responsible for the organisation of various fund-raising events throughout the year, refreshments after special services and any other social aspects of life at St. John's to bring together our Church and our community.

**Policies Committee:** was established to ensure that matters which require a standard response to any possible enquiries are agreed by the Parish Priest and the PCC, e.g., baptism, burial, St. Mary's Church and Churchyard, marriage, blessings, St. George's School, content in principle/management of St John's website, etc.

**Social Media & Communications Committee:** was established to co-ordinate and oversee all aspects of media used by St. John's as tools in furthering the Church's work in the Community.

## Volunteers

Members of the PCC act in a voluntary capacity and very much rely on the assistance of people outside of the Council. It has not been possible to quantify the value of volunteers.

## Church Attendance

At the Annual Parochial Church Meeting held on the 21st April 2024 it was reported that the number of names on the Electoral Roll stood at 66.

Sunday attendance of adults, together with the number of communicants, has been stable over the year. Children's attendance remains variable week to week but a core group of children with their families do attend.

Zoom Masses remain available throughout the year and the aim is for these to be an ongoing offer while there is a need. Some Parishioners still use the Zoom Mass offer e.g. when unwell, away on holiday. The Remembrance Sunday Mass was very well attended, especially from among the uniformed organisations this year.

## Achievements and Performance

A total of 6 PCC meetings took place between January and December 2024 on a bi-monthly basis with an average of 12 members in attendance. There have been 2 Extraordinary meetings, with Standing Committee meetings/ decisions taking place via email.

# Parochial Church Council of Higham with Merston

**Episcopal Care:** Formal application was made to the Bishop of Rochester in 2015 to ask for arrangements for episcopal care to be made in accordance with the House of Bishop's Declaration on the ministry of Bishops and Priests. The PCC reviewed its resolutions with regard to the ordination of women as bishops and priests in July 2021 and agreed that its position was unaltered.

**Suspension of Living - Fr Clive** has written to our Patrons to ask for support in having the patronage of the Living un-suspended in order to be Vicar rather than Priest in Charge. A letter is also being sent from the PCC.

**Worship and Prayer:** Except for Thursdays, the daily celebration of Mass continues to form our main act of worship at St. John's. The opportunity to request weekly intercession and thanksgiving prayers has continued to be made available. The chance to light individual, votive candles in memory of deceased loved ones on All Souls Day continues to be popular. The Church, being open for prayer, is used by others as well as members. Lighting prayer candles is a frequent occurrence most days.

As well as our regular services, we enable the wider community to celebrate and thank God at the milestones of life's journey. We have celebrated 2 Baptisms and 4 Marriages in our Church and have led 6 funerals for the Community, 4 of these at the crematorium, and 2 in Church; 8 burials of ashes have taken place.

**Music:** We do not have a contracted Organist at St John's. Mr. John Mountford, our previous supporting organist left St John's in July, for a new job out of the local area. Various organists have continued supporting with music and Mr Andrew Linn is now our main supporting organist, playing at services and working with the Singing Group.

**Mission and Evangelism:** has continued to be at the forefront of the PCC's discussions. The Monthly Prayer Cycle continues to be used, ensuring that every road within the village is prayed for along with various village organisations and businesses. The cycle of prayer for the 'Richborough family of Parishes' is also used daily. The monthly Coffee and Conversation sessions which provide a meeting place on a Saturday morning for anyone in the village wishing to get out of the house, meet/make friends and have a good chat took place. Lent Lunches have again been held on Saturdays in Lent 2024, raising money to support Christian Aid.

There continued to be members among the congregation who serve the village community e.g. Friends of S. Mary's, Higham History Group, knit and natter.

Church members and the wider parish are invited to donate to a food collection at St John's, at least once a month, which is then taken to a foodbank in Gravesend. The generosity of donors has been amazing. In these ways, the people of God and the Church of Christ are working for the benefit of the entire community.

The men's group which was launched in January, continues to be successful and there is a core group attending regularly. Rolfe's Charity agreed it could support the cost of refreshments for this group and may also support the cost of speakers if needed.

A Lent group was organised this year, studying a variety of Christian Themes, which was well supported. A Community Carol service was held on the fourth Sunday of Advent which was well attended. The Crib service on Christmas Eve was also well attended. Both events drew in a number of participants from outside the usual Congregation.

Fr Clive continues to build links with Higham Primary School and Gads Hill School. He ran an Easter 'messy church' event for Higham School's, Year 4, funded by Rolfe's Charity. He also attended Gads Hill's Centenary Service at Rochester Cathedral. He attended both schools' carol services, presiding at Gads Hill's service in Rochester Cathedral, and is involved in assemblies.

**Children and Youth work:** All activities for children and young people throughout the year are approved by the PCC and subject to the usual permission being granted. All volunteers working with children require the approval of the PCC and are DBS checked, where necessary. We follow Diocese & Parish guidelines for safeguarding and social media. The safeguarding contacts for children are publicised throughout St John's and on our website.

A growing number of families attend Junior Church regularly and are gelling together in their own fellowship. Regular communication to families continues via email. Our teaching team remains at three; additional teachers/leaders would be very much welcomed. We are hoping that parents, who are becoming increasingly confident and helpful during Junior Church, may be encouraged to help lead in the near future. We are very appreciative of the clergy's active encouragement of families and Junior Church and the children's participation in Masses. The Junior Church presented Fr Clive with a decorated shepherd's crook on his Silver Jubilee, and they laid a wreath at the war memorial on Remembrance Sunday. We conducted

# Parochial Church Council of Higham with Merston

a Junior Church Posada with figures of Mary & Joseph being hosted by families throughout Advent. We had a Children's Activity Table at the Christmas Fair. Children were involved in the making of Christingles, and in participating with readings at the Crib Service as well as helping to place figures in the crib. Four of our older youth participated in a day out at Carrot Wood in October half term again this year, along with Fr Clive and Nancy Hughes, and several churches from south London. The day consisted of outdoor adventure, sports, craft, and worship activities. We plan to repeat this in 2025 if possible and hope we can encourage more youth to attend.

Fr Clive & Nancy attended the Walsingham Youth Pilgrimage in August with one youth from All Saints Perry Street (together with youth from Belvedere and Abbey Wood), and we hope that youth from Higham will be able to attend in 2025.

We envisage promoting Junior Church further in the coming year and will continue to write articles for the Higham Bridge magazine.

**Social Media and Communications Committee:** The Higham Bridge - this magazine continues to provide a link between St John's and the village, with some local organisations providing content. The number of copies printed each month was 225. The price of the magazine was reviewed in 2024, but no change was made. The cost to subscribers remained at 70p per issue - £7 for a year. - and was not increased for the period October 2023- September 2024. The digital version remained at 19 subscribers at the reduced charge of £5 for the year and again assisted to maintain the price charged. There is a reliable team of volunteers who produce the magazine and others who distribute it to the subscribers. Without them it would not be possible to produce this village magazine. There is an ongoing problem of finding new distributors to replace those who are no longer able to undertake this task. Articles are sought for more contributions to be added to the content. The magazine provides a valuable financial contribution to the income to maintain the church.

**The St John's Church Website –** The website format was again changed to update and modernise the look of pages. Weekly church bulletins are provided online for those who are unable to attend mass. It provides a place for reminders of special mass celebrations, foodbank collection dates, and a source for daily readings, etc. Work on the website is ongoing with updates made to ensure accuracy of content.

**Facebook & Twitter –** Our social networking sites enable us to engage with the congregation, the community and the wider church with news/announcements, seasonal celebrations and campaigns, and inspirational content. We follow Diocesan policy and guidelines for adults and children, and respect those who do not wish to appear on social media. We are always seeking to improve the relevance and vitality of our social media activity. Visits to our Facebook page have increased in 2024, with an 11% increase in new followers over the previous year. Twitter/X remains fairly constant with a very slight increase in followers. There is a general move from Twitter/X to Bluesky, but as Christian groups and organisations have not yet made that move, St John's maintains its account for the present.

**Welcome Pack –** a cover was designed and produced but needs further development both in use and content.

**Social Committee:** This group continues to organise food following major feasts and solemnities, to facilitate, encourage and foster a greater ministry of welcome and hospitality e.g. St John's Dedication day.

This year, fund-raising events were organised for Burns Night and Harvest.

On 7th July a Mass was held to celebrate Fr Clive's Silver Jubilee with Bishop Norman. The Social Committee and other volunteers organised food and drink afterwards.

**The Policies Committee:** This committee did not need to meet this year.

**The Vestry Hall:** Is generally available to be used by the wider community for family celebratory events, outreach groups, exercise groups, meetings etc. Some local groups normally use the facilities most weeks, as well as the hall being used for study groups and church social events which the wider community is encouraged and invited to attend. Users of the hall follow the Vestry Hall Guidance document.

**No.17 Hermitage Road:** Letting agents M&M continue to manage the property under a shorthold tenancy that is reviewed every year in October. The tenants that moved into No. 17, in October 2022 continue to rent the property. Mrs Walker, Churchwarden, keeps a log of all work and/or repairs carried out at the property.

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**St. Mary's Church and Churchyard:** Usually four services are held each year. This year the following services took place - Mothering Sunday, Mass and a Church Tour, Assumption and the Dedication Festival. The programme of vegetation clearance, to keep the Churchyard accessible to the Higham community and other visitors, has continued, funded by Rolfe's Charity. Also a volunteer who lives locally has been supporting with nettle clearance.

Concerns were raised about some of the gravestones that are leaning. The DAC Secretary was consulted who advised contacting the insurance company, which was actioned. A risk assessment was completed. Two memorial masons were contacted for their opinion. Following assessments, a mason reported back suggesting leaving the gravestones in place as the risk of a sudden failure was highly unlikely, due to the style of the gravestones being a monolith design, i.e. a percentage of the gravestone is hidden underground and providing support. The mason suggested it would be best to monitor these gravestones yearly and complete risk assessments.

**General Church Repairs:** General maintenance and repairs have taken place at St John's Church over the year. Work took place to - correct an electrical connection to the water heater in the kitchen, decorate the toilet area, clear the gutters, replace external security lights and update the switchboard. The 5-year electrical check was completed with no actions needed.

**Bell Tower:** Our group of bell ringers continue to improve and practise. Fr Clive and the Tower Captain are working on improving safeguarding arrangements in the tower, especially in regard to visiting ringers. The clock faces need removing for repainting and gilding. A plan of work is being actioned to do this following The Church of England guidelines.

## **Financial Review:**

It is pleasing to report that we have ended the year with our income being more than our expenditure and would like to thank members of the congregation for their giving which goes so far to help with the smooth running, financially, of our church. It is worth noting that giving went up last year which has helped us enormously. This also means that we are able to claim more gift aid. Fundraising is also a way of collecting funds and we are fortunate to have a band of people who are willing to put time and effort into raising funds for the church and so we thank them and those who attend for supporting our fundraising events. We are also very grateful to William Rolfe's Charity and Lockett's Trust who support us, without which we would not have this surplus. Costs of running the church continue to rise with the main costs for the PCC being the Parish offer, gas and electricity.

We only have one major item of expenditure this year, which has been the installation of a new lighting board and new LED security lights in the churchyard plus a new lantern over the main entrance, the cost of which has been funded by Lockett's Trust. Looking ahead there are some bigger projects to be carried out, such as the refurbishment of the Vestry Hall kitchen and of the church tower clock faces, and so our surplus will help towards the cost of these.

Pew end candles were bought this year in memory of Edward Hance, a long-standing member of the congregation and the PCC, and paid for by the monies collected in his memory.

It is the policy of St John's to maintain unrestricted funds which are the free reserves of the PCC which equates to 2 months unrestricted expenditure. This provides sufficient funds to cover administration, maintenance and support costs and to respond to emergency situations.

**Away-Giving:** It is the policy of the PCC to work towards being able to give away to charitable causes a sum equal to 5% of our disposable income, less expenses beyond our control, e.g., Parish Offer, rates and taxes, and restricted funds.

Each of the causes listed below was paid the sum of £453.75 during 2024:

St Luke's for Clergy Wellbeing, Gravesham Street Pastors, Diocese of Rochester Poverty & Hope Appeal, The Mission to Seafarers.

In addition to this:

£330.58 was raised for Mary's Meals following Fr Clive's Silver Jubilee celebration.

£800.32 was sent to Christian Aid as a result of Lent Lunches.

£722.09 was raised during Christian Aid week.

# Parochial Church Council of Higham with Merston

£322.57 was raised following the Harvest Lunch, raffle and bucket appeal. Half the money was sent to Gravesham food bank and the other to Rochester Poverty and Hope appeal.

**Planned Giving:** Mrs Cheryl Robins continued with her role as Stewardship Secretary. Following an initial visit to St John's from Liz Mullins, Generous Giving Adviser, the usual Planned Giving date was moved from February to March. This allowed time for updating of the planning giving packs and for Liz to speak with the congregation. Following this it was noted that there had been a considerable increase in giving compared to last year.

## Risk Management

It is the PCC's intention to identify the major risks which impact on the work of the Church in the Parish. We already have in place, a policy on the Recruitment of Ex-offenders, a set of financial procedures, a grievance procedure for employees, a Health & Safety Policy, a policy on Domestic Violence and Lone Working Guidance. The PCC has also adopted the diocesan Dignity at Work policy. Health and safety risks are monitored on an on-going basis and are dealt with as they are identified, and a risk analysis is updated annually.

The Council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has appointed Officers to deal with the requirements of the Disclosure and Barring Service and Child and Vulnerable Adult Protection.

## Safeguarding

Mrs T Jerome continues in her role of Parish Safeguarding Officer (PSO). She is a PCC member so any needed information or updates can be shared during meetings. Mrs Jerome receives updates regarding safeguarding via the Diocesan Safeguarding Newsletter. An excel spreadsheet has been compiled to support ensuring all key people/ volunteers have completed the correct safeguarding training. All re-elected Members and Officers of the PCC have completed the required level of online safeguarding training. Newly elected members will be supported to access this training if needed asap. Mrs Jerome monitors the safeguarding information presented on the Church website to ensure it is up to date. Mrs. C Rough continues in her role as the Lead Recruiter and Mrs. N Hughes continues in her role as Second Lead Recruiter. The PCC receives regular updates from Mrs C Rough regarding DBS. Safeguarding is a standing item on each PCC agenda. All members have undergone DBS checks and newly elected members will be DBS checked.

The PCC accepts and implements the House of Bishops' 'Promoting a Safer Church Policy Statement' and adopts the same as its own policy.

A Parish Safeguarding Handbook is kept in the Safeguarding folder in the church for easy access to all.

**Health and safety:** We have a CCTV system to help minimise the risk of leaving the Church building unlocked during the day. An asbestos check and a fire risk analysis on the church buildings have been completed and recorded. Fire evacuation procedure is outlined on occasion to the Congregation and large groups, and there are signs and notices on display. Full details of this procedure are also given to organisations using the church building for events. All Sidesmen are aware of the procedure. Maintenance of fire extinguishers and PAT testing of electrical items is carried out on an annual basis. A full electrical inspection and a lightning conductor inspection take place every five years.

**Policies and Guidance:** The PCC has agreed and recorded local policies and/or guidance regarding burials, baptisms and marriages, the use of St Mary's Church and Churchyard and St John's Churchyard, which are additional to the Diocesan Regulations. Local policies have also been agreed regarding the signature by the Parish Priest of application forms for entrance and free travel to St George's school, and the use of social media. Also, policies regarding the personal safety of lone workers and legacies to St John's are in place.

**General Data Protection Regulation (GDPR):** The PCC takes into account GDPR that became law in May 2018. The Parish's Data Controller is the Incumbent in conjunction with the PCC. Mrs V Laurens is the appointed Data Compliance Officer. Policies, consent forms and privacy notices were produced in compliance with the regulations. A GDPR Annual Return form is completed by key volunteers to inform Mrs Laurens of how the various lists of contact details (databases) that leaders keep for groups attached to the Church have been used during the course of each year.



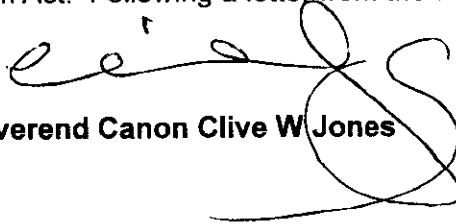
## Parochial Church Council of Higham with Merston

Localism Act – Fr Clive received notice from Gravesham Council that Higham Parish Council had asked for both churches to be listed under the Localism Act. Following a letter from the Diocesan Registrar, the application was withdrawn.

*swright*

**Sarah Wright**

*Hon. Secretary*



**The Reverend Canon Clive W Jones**

*Priest in Charge*

# **adventus accounting solutions**

Supporting Charitable Organisations

12 March 2025

## **Independent Examiner's report to the Member/Trustees of St John's Church - Parish of Higham with Merston Registered Charity No 1169926**

I report on the accounts for the year ended 31 December 2024 which are set out on the pages following.

### **Respective responsibilities of the Trustees and Independent Examiner**

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

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

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. It 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.

**PCC ACCOUNTS**

**Year Ending 31 December 2024**

**Higham with Merston PCC**

**Receipts & Payments Accounts**

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL FUNDS 2024	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL FUNDS 2023
		£	£	£	£	£	£	£	£
<b>Receipts</b>									
Voluntary income	2a	64,997		8,160	73,157	55,926	476	2,093	58,495
Activities for generating funds	2b	7,424		2,359	9,782	6,326		433	6,759
Investment income	2c	13,498	1,160		14,658	722	181		903
Church activities	2d	9,596		2,458	12,054	8,269		507	8,776
Other incoming resources	2e					14,022			14,022
		95,514	1,160	12,976	109,650	85,265	657	3,033	88,955
<b>Payments</b>									
Costs of generating voluntary income	3a	64			64	58			58
Fund-raising trading costs	3b	679			679	849			849
Church activities	3c	75,394	1,976	12,386	89,756	82,182		7,790	89,972
		76,137	1,976	12,386	90,499	83,089		7,790	90,879
<b>Total resources expended</b>									
		19,377	(816)	591	19,151	2,176	657	(4,757)	(1,924)
Excess of Receipts over Payments		4056	700	806	5,562		10	814	824
Transfers between funds - transfers in		-4851		-711	(5,562)	(824)			(824)
Transfers between funds - transfers out									
		18,582	(116)	686	19,151	1,352	667	(3,943)	(1,924)
Bank current and deposit accounts 1 January 2024/23		54,864	9,433	6,152	70,449	53,512	8,766	10,095	72,373
Bank current and deposit accounts at 31 December 2024/23	4	73,446	9,317	6,838	89,600	54,864	9,433	6,152	70,449

## STATEMENT OF ASSETS AND LIABILITIES

**Fees for Independent Examiner**

**£ 350,000.00**

Approved by the Parochial Church Council and signed on its behalf

**Treasurer**

## **PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON**

### **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 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Funds**

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

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

Endowment funds are funds, the capital of which must be maintained; only 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.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the supply had been received by 31 December.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £
<b>a</b> <i>Voluntary income</i>								
Planned giving by standing order	39546			39546	34847			34847
Planned giving envelopes	7054			7054	5149			5149
Income tax recoverable	10710			10710	10673			10673
Collections	1570			1570	1991			1991
Charity Collections			2242	2242			1398	1398
Donations and appeals	6117		5432	11550	3266	476	560	4302
Legacies/Grants			485	485			135	135
	64997		8160	73157	55926	476	2093	58495
<b>b</b> <i>Activities for generating funds</i>								
General fundraising	4718			4718	3745			3745
Parish Magazine/VotiveCandles/Flowers	2706		2359	5065	2581		433	3014
	7424		2359	9782	6326		433	6759
<b>c</b> <i>Investment income</i>								
No 17 rent	13401			13401				
Dividends and interest	97	1160		1256	722	181		903
	13498	1160		14658	722	181		903
<b>d</b> <i>Income from Church Activities</i>								
Church Hall rental	5497			5497	3544			3544
Fees from weddings, funerals, etc	3385		643	4028	2586			2586
DBF element of fees			1815	1815	1512			1512
Refreshments	714			714	627			627
Social Committee							507	507
	9596		2458	12054	8269		507	8776
<b>e</b> <i>Other incoming resources</i>								
Sundry					391			391
Other income					13631			13631
					14022			14022
	95514	1160	12976	109650	85265	657	3033	88955
<b>Total receipts</b>								

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £
<b>a</b> <i>Costs of generating voluntary income</i>								
Stewardship costs	64			64	58			58
	64			64	58			58
<b>b</b> <i>Fund raising costs</i>	679			679	849			849
	679			679	849			849
<b>c</b> <i>Church Activities</i>								
Missionary and charitable giving (Note 6):	1815		2247	4062	1,991		1,956	44000
Ministry Costs								673
Diocesan Offer	45000			45000	44,000			2864
Expenses	1441		60	1501	673			1975
Vicarage costs	3153		2258	3153	2,864			176
Other Benefice account costs				2258	1,975			
Other Ministry costs							176	
Church running expenses								
Utilities	7425			7425	14,189			328
Refreshments	878			878	328			2152
Insurance	3477	1976	2413	3477	3,553		495	1109
Church maintenance	3774			8162	1,657			4721
Major Structural work								
Upkeep of services	1486		2392	3878	1,109			
Organ Tuning and Playing	3614		585	4199	4,721			
No. 17 Hermitage Road								
Maintenance								
Insurance	272			272	238			1435
Administration	1381			1381	1,435			139
Training/Childrens Church	151		514	665	139			
Other costs	1525		1918	3443	3,310		5,163	86025
	75,394	1,976	12,386	89756	82,182		7,790	
	76,137	1,976	12,386	90459	83,089		7,790	86932
<b>Total payments</b>								



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 4 Statement of Fund Movements

	Bal b/fwd 1 Jan 2024	Income	Expenditure	Transfers, Investment gains	Transfers between funds	Bal c/fwd 31 Dec 2024
	£	£	£	£	£	£
<b>Unrestricted Fund</b>						
General fund	54,864	95,514	(76,137)		(795)	73,446
	<u>54,864</u>	<u>95,514</u>	<u>(76,137)</u>		<u>(795)</u>	<u>73,446</u>
<b>Designated Funds</b>						
Church Repair Fund	6,821	248	0	0	700	7,769
Restoration Fund	2,612	911	(1,976)	0	0	1,547
	<u>9,433</u>	<u>1,159</u>	<u>(1,976)</u>	<u>0</u>	<u>700</u>	<u>9,316</u>
<b>Restricted Funds</b>						
Shaves	5,766	0	(479)	0	0	5,287
Mission Direct Grant	0	350	(34)	0	0	316
Electrical work	0	2,000	(2,000)	0	0	0
Legacy 2 (Church Purchases)	150	0	0	0	0	150
DBF fees	0	1,815	(1,675)	0	0	140
War Graves	0	135	(150)	0	15	0
Charity Appeals	0	2,242	(2,247)	0	5	(0)
St Mary's Churchyard	200	200	0	0	0	400
Flowers	36	618	(543)	0	0	110
Cleaning	0	398	(263)	0	0	135
Lamps	0	1,741	(1,789)	0	48	0
EH Memorial Fund	0	1,918	(1,918)	0	0	0
Music	0	557	(585)	0	28	0
Sanctuary	0	60	(60)	0	0	0
Kitchen	0	300	0	0	0	300
Clergy expenses	0	60	(60)	0	0	0
PTO Fees	0	583	(583)	0	0	0
	<u>6,153</u>	<u>12,976</u>	<u>(12,386)</u>		<u>95</u>	<u>6,838</u>
<b>Total bank and current accounts</b>	<u>70,449</u>	<u>109,650</u>	<u>(90,499)</u>	<u>0</u>	<u>0</u>	<u>89,600</u>
<b>Total funds</b>	<u>70,449</u>	<u>109,650</u>	<u>(90,499)</u>	<u>0</u>	<u>0</u>	<u>89,600</u>

The **General Fund** is available to the PCC for day to day income and expenses. Its assets are held in a Santander and Barclays Current Account.

The **Church Repair Fund** has been designated by the PCC for the repair of that building. The monies are held in a deposit account with Rochester Diocese Board of Finance.

The **Restoration Fund** is held for the purpose of any restoration work required to the church building or grounds and is financed by donations, fund raising events and interest on funds already held.

**Shaves** was a charity that has now closed. The funds have been passed to the PCC's bank account for use in cases of need in the village. Use of these funds is solely at the incumbent's discretion.

**Legacy:** This was given to St John's for the purpose of buying items for use in St John's church. These funds have been used to buy a new incense boat and a wafer box.

**Mission Direct Grant** was successfully applied for and these funds are for Children and Young People.

**Charity appeals** are our bucket appeals and again the PCC round up the figures from general funds.

**Flowers** - these are funded from donations specifically for the cost of flowers to decorate the church, often for special festivals.

**Cleaning** - St John's is fortunate to have the cost of church cleaning covered by the Lockett Trust.

**Lamps** - Shrine Lamps are sponsored by members of the Congregation on a weekly basis. Also memorial candles for All Souls Day.

**Electrical work** - the installation of a new lighting board and new LED security lights in the churchyard plus a new lantern over the main entrance was funded by a donation from the Lockett's Trust for this purpose.

**DBF/PTO/ fees and clergy expenses** - these are from weddings and funerals and are sent on to the Rochester Board of Finance and the stand-in priests.

**War Graves** - this grant is used for tending the war graves at St Mary's.

**St Mary's Churchyard** - this has been set up by a parishioner for the upkeep of St Mary's churchyard.

**Kitchen** - we have received a donation to go towards the refurbishment of the vestry hall kitchen.

**Sanctuary** - this was a donation from Rolfe's for the printing of new mass sheets.

**Memorial Fund** - this purchased the end of pew candle lights.

**PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5 Staff costs and payments to PCC members**

There are no employees and we have made no payments to PCC members apart from reimbursement of expenses.

**6 Missionary and charitable giving**

	2024		2023	
	£	£	£	£
	Undesignated	Special Collections	Undesignated	Special Collections
Christian Aid		800	42	1,238
Emergency Youth Pilgrim Appeal Walsingham			100	
Rochester DBF Poverty and Hope Appeal	454	323	485	
Ellenor			200	
Friends of St Mary's				75
College of St Barnabas			485	
Mary's Meals		331	9	343
Gravesend Daytime hub			485	
Friends of the Holy Land			485	
Additional Curates Society	5	145		
Gravesham Food Bank		323		
Mission to Seafarers	454			
St Luke's for Clergy Wellbeing	454			
Gravesham Street Pastors	454			
Confirmation Collection		100		
Charity appeals expenses		221		
	1,820	2,242	2,291	1,656

**7 Reserves policy**

It is PCC policy to maintain a balance on liquid unrestricted funds which equates to approximately 2 months' unrestricted payments, to cover administration, maintenance and support costs and to respond to emergency situations. Reserves were maintained at this level during the year.

# **adventus accounting solutions**

Supporting Charitable Organisations

12 March 2025

## **Independent Examiner's report to the Member/Trustees of St John's Church - Parish of Higham with Merston Registered Charity No 1169926**

I report on the accounts for the year ended 31 December 2024 which are set out on the pages following.

### **Respective responsibilities of the Trustees and Independent Examiner**

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

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

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. It 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.

**PCC ACCOUNTS**

**Year Ending 31 December 2024**

**Higham with Merston PCC**

**Receipts & Payments Accounts**

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL FUNDS 2024	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL FUNDS 2023
		£	£	£	£	£	£	£	£
<b>Receipts</b>									
Voluntary income	2a	64,997		8,160	73,157	55,926	476	2,093	58,495
Activities for generating funds	2b	7,424		2,359	9,782	6,326		433	6,759
Investment income	2c	13,498	1,160		14,658	722	181		903
Church activities	2d	9,596		2,458	12,054	8,269		507	8,776
Other incoming resources	2e					14,022			14,022
		95,514	1,160	12,976	109,650	85,265	657	3,033	88,955
<b>Payments</b>									
Costs of generating voluntary income	3a	64			64	58			58
Fund-raising trading costs	3b	679			679	849			849
Church activities	3c	75,394	1,976	12,386	89,756	82,182		7,790	89,972
		76,137	1,976	12,386	90,499	83,089		7,790	90,879
<b>Total resources expended</b>									
		19,377	(816)	591	19,151	2,176	657	(4,757)	(1,924)
Excess of Receipts over Payments		4056	700	806	5,562		10	814	824
Transfers between funds - transfers in		-4851		-711	(5,562)	(824)			(824)
Transfers between funds - transfers out									
		18,582	(116)	686	19,151	1,352	667	(3,943)	(1,924)
Bank current and deposit accounts 1 January 2024/23		54,864	9,433	6,152	70,449	53,512	8,766	10,095	72,373
Bank current and deposit accounts at 31 December 2024/23	4	73,446	9,317	6,838	89,600	54,864	9,433	6,152	70,449

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

STATEMENT OF ASSETS AND LIABILITIES

	Notes	General Fund	Designated Fund	Restricted Funds	Endowment Fund	Total	2024	General Fund	Designated Fund	Restricted Funds	Endowment Fund	Total	2023
Cash and bank deposits													
Current accounts		£ 32,536		£ 951		£ 33,487	£ 11,195	£ 2,612	£ 237			£ 14,044	
Deposit accounts		£ 40,910	£ 1,547	£ 5,888		£ 48,345	£ 43,668			£ 5,916		£ 49,584	
Diocesan diary account			£ 120			£ 120			£ 116			£ 116	
Church repair fund			£ 7,649			£ 7,649			£ 6,705			£ 6,705	
	4	£ 73,446	£ 9,316	£ 6,838		£ 89,601	£ 54,863	£ 9,433	£ 6,153			£ 70,449	
Other monetary assets													
Interest for 2024 not received			123			1							
Gift Aid debtor		8250											
		£ 8,250	£ 123	£ -		£ -	£ -	£ -	£ -	£ -		£ -	
Investment assets													
		£ -	£ -	£ -		£ -	£ -	£ -	£ -	£ -		£ -	
Assets retained for Church Use													
No 17 Hermitage Road													
		</											

<b>Liabilities</b>	
Fees for Independent Examiner	385
	£385

Description of any Assets .....  
Semi detached 3 bedroomed house rented to tenants, estimated market value

£ 350,000.00

Please see note 4 on page 7 for further information regarding restricted funds  
Approved by the Parochial Church Council and signed on its behalf  
Treasurer

## **PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON**

### **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 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Funds**

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

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

Endowment funds are funds, the capital of which must be maintained; only 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.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the supply had been received by 31 December.

PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

2

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £
<b>a</b> <i>Voluntary income</i>								
Planned giving by standing order	39546			39546	34847		1398	34847
Planned giving envelopes	7054			7054	5149		560	5149
Income tax recoverable	10710			10710	10673			10673
Collections	1570			1570	1991			1991
Charity Collections			2242	2242				1398
Donations and appeals	6117		5432	11550	3266	476		4302
Legacies/Grants			485	485			135	135
	64997		8160	73157	55926	476	2093	58495
<b>b</b> <i>Activities for generating funds</i>								
General fundraising	4718			4718	3745			3745
Parish Magazine/VotiveCandles/Flowers	2706		2359	5065	2581		433	3014
	7424		2359	9782	6326		433	6759
<b>c</b> <i>Investment income</i>								
No 17 rent	13401			13401				
Dividends and interest	97	1160		1256	722	181		903
	13498	1160		14658	722	181		903
<b>d</b> <i>Income from Church Activities</i>								
Church Hall rental	5497			5497	3544			3544
Fees from weddings, funerals, etc	3385		643	4028	2586			2586
DBF element of fees			1815	1815	1512			1512
Refreshments	714			714	627			627
Social Committee							507	507
	9596		2458	12054	8269		507	8776
<b>e</b> <i>Other incoming resources</i>								
Sundry					391			391
Other income					13631			13631
					14022			14022
	95514	1160	12976	109650	85265	657	3033	88955
<b>Total receipts</b>								



PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	FUNDS 2024 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £
<b>a</b> <i>Costs of generating voluntary income</i>								
Stewardship costs	64			64	58			58
	64			64	58			58
<b>b</b> <i>Fund raising costs</i>	679			679	849			849
	679			679	849			849
<b>c</b> <i>Church Activities</i>								
Missionary and charitable giving (Note 6):	1815		2247	4062	1,991		1,956	
Ministry Costs								
Diocesan Offer	45000			45000	44,000			44000
Expenses	1441		60	1501	673			673
Vicarage costs	3153			3153	2,864			2864
Other Benefice account costs			2258	2258	1,975			1975
Other Ministry costs							176	176
Church running expenses								
Utilities	7425			7425	14,189			14189
Refreshments	878			878	328			328
Insurance	3477			3477	3,553			3553
Church maintenance	3774	1976	2413	8162	1,657		495	2152
Major Structural work								
Upkeep of services	1486		2392	3878	1,109			1109
Organ Tuning and Playing	3614		585	4199	4,721			4721
No. 17 Hermitage Road								
Maintenance								
Insurance	272			272	238			238
Administration	1381			1381	1,435			1435
Training/Childrens Church	151		514	665	139			139
Other costs	1525		1918	3443	3,310		5,163	8473
	75,394	1,976	12,386	89756	82,182		7,790	86025
	75,394	1,976	12,386	89756	82,182		7,790	86025
<b>Total payments</b>	<b>76,137</b>	<b>1,976</b>	<b>12,386</b>	<b>90499</b>	<b>83,089</b>		<b>7,790</b>	<b>86932</b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

## 4 Statement of Fund Movements

	Bal b/fwd 1 Jan 2024	Income	Expenditure	Transfers, Investment gains	Transfers between funds	Bal c/fwd 31 Dec 2024
	£	£	£	£	£	£
<b>Unrestricted Fund</b>						
General fund	54,864	95,514	(76,137)		(795)	73,446
	<u>54,864</u>	<u>95,514</u>	<u>(76,137)</u>		<u>(795)</u>	<u>73,446</u>
<b>Designated Funds</b>						
Church Repair Fund	6,821	248	0	0	700	7,769
Restoration Fund	2,612	911	(1,976)	0	0	1,547
	<u>9,433</u>	<u>1,159</u>	<u>(1,976)</u>	<u>0</u>	<u>700</u>	<u>9,316</u>
<b>Restricted Funds</b>						
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Clergy expenses	0	60	(60)	0	0	0
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**PAROCHIAL CHURCH COUNCIL OF HIGHAM WITH MERSTON**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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