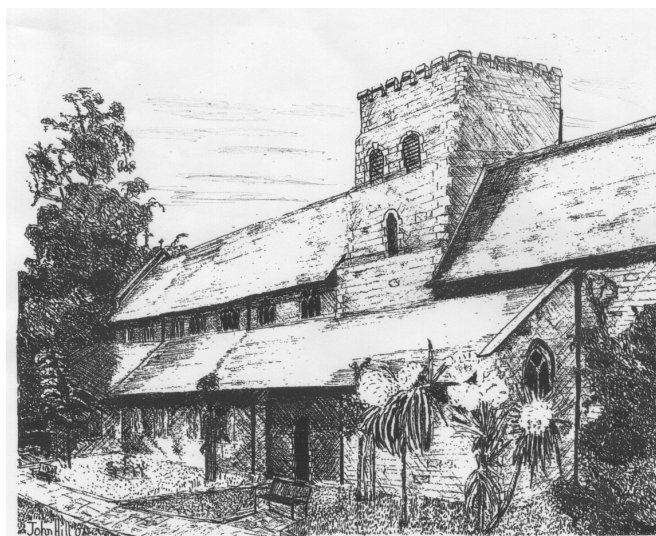




CHRIST CHURCH
MILTON-NEXT-GRAVESEND

**ANNUAL REPORT
and
FINANCIAL STATEMENTS
of the
PAROCHIAL CHURCH COUNCIL
for the year ended
31st DECEMBER 2024**



Registered Charity no. 1130741

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Note to the Accounts from the Treasurer.

This is the second year of the new format of accounts and you will now see comparative 2024 figures in the financial statements.

For clarification the Church Accounts comprise three funds.

1. **General Fund (Unrestricted)** – This is the pool of funds used for the day to day running of the church and our contribution to the Diocese (known as the “Parish Offer”) which includes amongst other things the funding of our clergy. This is funded through Collections, planned giving, unrestricted donations, fund raising and gift aid.
2. **Vicars & Church Warden Fund (Designated/Restricted)** – This is where legacies and other restricted donations are recorded. These funds are ring-fenced from our General Funds for use by specific instructions of the legator/donor (e.g. our carpark was re-surfaced by a restricted legacy), or, otherwise at the discretion of the PCC for specific uses (e.g. projects such as new lighting, boilers and hall roof).
3. **Pre-School (Designated/Restricted)** – As described these are the cash-flows of our Pre-School which are segregated from the above-mentioned funds.

ANNUAL REPORT 2024

Christ Church, Milton-next-Gravesend, is situated in Old Road East, Gravesend. It is part of the Diocese of Rochester within the Church of England. The correspondence address is: The Vicarage, 48 Old Road East, Gravesend, Kent DA12 1NR.

Christ Church Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall.

Membership

The PCC is a charity registered with the Charity Commissioners. All PCC members are Charity Trustees. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Rev Dr Andrew Davey Vicar
Rev Jacqueline Littlewood Associate Priest
Rev Chris Winter Associate Vicar from 2nd June 2024

Representatives on Deanery Synod

	<i>until</i>
Rosemary Austin	2026
Peter Read	2026

Church Wardens

Janice Osborne (appointed 14 May 2024)

Elected Members

	<i>until</i>
Sheila Brown	2027
Stephen Humphries Treasurer	2025
Angela Kirby	2025
Andrew Nailor	2025
Colin Parsonson	2026
Veronica Read	2025
Jennifer Shoesmith	2026
Sue Reilly	2026
Michael Donovan	2026
Helen Osborne	2026
David Kirby	2025
Lucy Hornby	2026

Mr Peter Read, ex-officio member of the PCC was elected Vice Chair. Mr Stephen Humphries was re-elected Treasurer.

Mr Michael Donovan was re-elected as PCC Secretary.

Six meetings of the PCC took place during the year. There was an average attendance of 81%. Among

matters discussed were the Parish Offer, replacement of the hall roof, safeguarding, and finances generally

PCC Committees

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any direction given by the council.

Community and Social Events

This includes outreach, publicity and social events including bazaars and fetes. Action teams include the publicity group and those organising bazaars.

Vicar

Safeguarding Group

Consists of the Vicar, PSO/Lead Recruiter, the Vulnerable Adults Advocate, the Children and Young Persons Advocate, the GDPR Lead and the Churchwardens. The role of the Group is to review safeguarding practices and procedures, initiate any necessary action and to report to each PCC meeting under a permanent agenda item.

Christ Church Preschool

This committee is required under the OFSTED regulations and is chaired by the Vicar.

Electoral Roll

The church electoral roll stands at 131

Usual Sunday Attendance

Attendance figures are between 75 and 90 adults, and 10 to 15 children each week.

Review of the year / Achievements

Christ Church has continued to serve its community as a parish church with a round of weekly services as well as a full set of services during Holy Week and Easter, and during Advent and Christmas, as well as observing Candlemas, Sea Sunday, Harvest and our title festival of Christ the King. Our registers reveal a trend of steady growth at our Sunday Parish Eucharist. A pattern of Morning Prayer (in church with online access) and weekly Evening Prayer have complimented the well-attended mid-week service of Holy Communion. A monthly Bible Study on Zoom, our Pilgrim Group and two Lent study Groups have provided spaces for adult learning. Our Ministry Group has met monthly. In June we welcomed the Revd. Chris Winter as our Associate Vicar. During the autumn our Vicar took up the interim role of Archdeacon of Rochester for five months.

There were 33 baptisms and 4 weddings during the year. In October we presented two candidates for confirmation.

Review of the year / Achievements (continued)

Social gatherings continued throughout the year with a Beetle evening, a Harvest lunch, Tabletop sale, Summer Fair and Christmas bazaar. We have fundraised for local

and international development charities. A quiz evening was held during Christian Aid Week.

Work with young people has continued with our fortnightly God's Gang during the Parish Eucharist, Semiquavers children's choir, First Steps and Tots Group. We have welcomed four new junior members to our choir and continued our choral scholarship programme for teenagers. The Christ Church Preschool continues to be a popular choice with local parents and is well run by our committed manager and staff. Twice a month the Preschool come into church for a short service.

The Mothers Union and Mustard Seed Group have met monthly. We have provided accommodation for a wide range of community organisations.

We have welcomed Whitehill and Holy Trinity schools for their Christmas and Easter services.

Our buildings and grounds are well maintained by a group of dedicated members. We are very aware of their contribution in terms of time and planning. Following a legacy we were able to complete the replacement of the Church Hall roof.

We have been very aware of the need for careful use of limited resources through this period of austerity. Regular planned giving has been maintained through the envelope scheme and standing orders, but we do need to raise awareness of this. The PCC has sustained its commitments to the Diocese of Rochester Common Fund.

Financial Review 2024

General Income

The financial statement shows that receipts were up by £17.5k compared to the previous year although the actual figure is nearer £10k (**see note below**), which is still very encouraging. This increase was largely accounted for by a growth in Collections of £5k (+15) and £8k in Hall Income (**see note below**). The other material positive movement relates to bank interest which was up by £4.5k (+196%).

Note on Hall Income: In the 2023 accounts there was an under reporting of £7.5k in Hall Income relating to the Pre-School rent. This was due to the Pre-School hall rent being recorded as a "Transfer" between the Pre-School and the General Funds rather than as a payment from Pre-School Other Expenses and a receipt to Hall Income. In 2024, and going forward, we changed to the "Payment and Receipt" method. **I have discussed this with the Independent Reviewer, and he has agreed that both methods are valid, but that "Payment and Receipt" method is preferred.**

General Expenditure

Expenditure was £3k more (+3.5%) than reported in the previous year's accounts, which approximates the rate of inflation in 2024. No material variances to note.

There was a **surplus of £12k** in our general fund compared to a **deficit of £2k** in 2023.

Vicars & Church Warden Fund (Restricted)

Receipts.

We received a further legacy of £6.5k; and a £6k one off grant towards the new church lighting. Donations towards charitable giving amounted to £5.5k.

Outgoings

Church Maintenance: Church Lighting £14k; Tower Plastering £3k; and New Heating Controls £1k.

Donations to Christ Church Charities: £6.8k.

Balance of V&CW fund carried forward **£127,746**

Pre-School

We maintained a break-even cash-flow with a small surplus of £2k. As salaries constitute over 80% of Pre-School costs, we are exposed to the continued increases in the minimum wage not matched by equivalent increases in government funding. This issue is compounded by funding now being available to younger children reducing the number of parents paying a more economic based fee and which in the past we have been able to use as a mechanism for balancing the books. The management of the Pre-School continue to look at ways of increasing income and reducing costs.

Signed by:



Reverend Andrew Davey

7th May 2025

**INDEPENDENT EXAMINER'S REPORT TO THE PCC OF
CHRIST CHURCH MILTON - next - GRAVESEND**

This report on the financial statements of the PCC for the year ended 31 December 2024, which are set out on pages 5 to 10, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the PCC and examiner

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

Basis of this report

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

Independent examiner's statement

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

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



Mr. Keith Scudder
42 Frobisher Way,
Gravesend
DA12 4RA.

24th April 2025

Receipts and Payments Account

	General funds (Unrestricted)	Designated funds (Restricted)	Total funds	Prior year total funds
Receipts				
Donations and legacies	£68,530	£18,120	£86,650	£245,834
Income from charitable activities	£24,946	0	£24,946	£18,267
Other trading activities	0	£102,403	£102,403	£98,190
Investments	£6,800	0	£6,800	£2,301
Other income	0	0	0	0
Total Receipts	£100,275	£120,523	£220,799	£364,592
Payments				
Expenditure on charitable activities	£88,082	£27,864	£115,947	£205,190
Other expenditure	0	£100,136	£100,136	£92,185
Raising funds	0	0	0	0
Total Payments	£88,082	£128,000	£216,083	£297,374
Excess of receipts over payments before transfer	£12,193	(£7,477)	£4,716	£67,218
Gross transfers between funds - in	0	0	0	£21,385
Gross transfers between funds - out	0	0	0	(£21,385)
Excess of receipts over payments before other gains	£12,193	(£7,477)	£4,716	£67,218
Net movement in funds	£12,193	(£7,477)	£4,716	£67,218
Reconciliation of funds				
Excess of receipts over payments at beginning of the year	£33,637	£157,769	£191,406	£124,188
Excess of receipts over payments for the year	£45,830	£150,291	£196,122	£191,406

Balance Sheet detailed

Class and code	Description	As at 31/12/2024	As at 31/12/2023
Current assets			
6501	PCC Bank current account - NatWest	£10,926	£15,389
6502	PCC Business Reserve - NatWest	£600	£62,417
6503	PCC 1 Year Fixed - Charity Bank	£31,110	£30,000
6504	PCC 1 Year Fixed - United Trust Bank	£89,014	£85,000
6505	PCC Composite Deposit - Rochester Diocese	£43,984	£38,596
6506	PCC Deposit Notice A/c - CAF / SHAWBROOK	0	0
6510	Pre School account - NatWest	£22,545	£20,279
Z05	Accounts Receivable	£1,037	£1,100
	Total Current assets	£199,216	£252,780
Liabilities			
Z04	Accounts Payable	£3,094	£61,374
	Total Liabilities	£3,094	£61,374
	Net Asset surplus (deficit)	£196,122	£191,406
Reserves			
	Excess/(deficit) to date	£4,716	£67,218
Z01	Starting balances	£191,406	£124,188
	Total Reserves	£196,122	£191,406
	Represented by Funds		
	General (Unrestricted)	£45,830	£33,637
	Designated	£150,291	£157,769
	Total	£196,122	£191,406

Reverend Andrew Davey



7th May 2025

Fund movement summary

	Fund	Opening	Incoming	Outgoing	Closing
Pre-School 2 (Designated)		£20,279	£102,403	£100,136	£22,545
	Sub-totals	£20,279	£102,403	£100,136	£22,545
V&CW (Restricted)		£137,490	£18,120	£27,864	£127,746
	Sub-totals	£137,490	£18,120	£27,864	£127,746
General (Unrestricted)		£33,637	£100,275	£88,082	£45,830
	Sub-totals	£33,637	£100,275	£88,082	£45,830
	Totals	£191,406	£220,799	£216,083	£196,122

Analysis of income and expenditure

			Total	
	General funds (Unrestricted)	Designated funds (Restricted)	This year	Last year
INCOME FROM:				
Donations and legacies				
0101 - Gift Aid - Bank	£11,187	0	£11,187	£10,424
0201 - Other planned giving	£28,046	0	£28,046	£22,879
0301 - Loose plate collections	£18,083	0	£18,083	£17,648
0303 - Baptism collection	£1,540	0	£1,540	£1,002
0304 - Wedding collection	£117	0	£117	£193
0410 - Fundraising events	£4,993	0	£4,993	£7,224
0550 - Donations appeals etc	£2,609	£5,584	£8,193	£16,864
0701 - Legacies	0	£6,537	£6,537	£167,000
08A1 - Non-recurring one-off grants	0	£6,000	£6,000	0
1270 - Sundry Receipts	£1,956	0	£1,956	£2,600
Donations and legacies Totals	£68,530	£18,120	£86,650	£245,834
Income from charitable activities				
0400 - Hall income	£20,593	0	£20,593	£12,814
1101 - Fees for weddings and funerals	£4,118	0	£4,118	£5,405
1260 - Photocopier income	£235	0	£235	£48
Income from charitable activities Totals	£24,946	0	£24,946	£18,267
Other trading activities				
1401 - Pre School KCC Funding	0	£80,046	£80,046	£76,308
1402 - Pre School Fees	0	£22,357	£22,357	£21,750
1403 - Pre School Other Income	0	0	0	£133
Other trading activities Totals	0	£102,403	£102,403	£98,190
Investments				
1020 - Bank and building society interest	£6,800	0	£6,800	£2,301
Investments Totals	£6,800	0	£6,800	£2,301
Income and endowments Grand totals	£100,275	£120,523	£220,799	£364,592

EXPENDITURE ON:**Expenditure on charitable activities**

1905 - Working expenses of the vicar	£2,764	0	£2,764	£5,451
1910 - Vicarage maintenance	£4,372	0	£4,372	£4,148
2001 - Organist salary	£4,163	0	£4,163	£2,475
2010 - Organ maintenance	£1,496	0	£1,496	£1,615
2020 - Church Music	£567	£800	£1,367	£1,124
2030 - Sanctuary	£1,378	£1,146	£2,524	£1,615
2050 - Assistant Clergy	£1,776	0	£1,776	£3,093
2300 - Church maintenance	£3,885	£18,537	£22,422	£116,796
2305 - Insurance	£8,703	0	£8,703	£7,773
2310 - Electricity	£2,966	0	£2,966	£2,134
2312 - Gas	£6,623	0	£6,623	£6,899
2315 - Parish offer	£34,650	0	£34,650	£33,000
2316 - Donations and Subscriptions	£261	£6,789	£7,051	£7,377
2320 - Hall expenses	£6,431	0	£6,431	£5,547
2330 - Stationery	£2,398	0	£2,398	£2,806
2340 - Photocopier expenses	£1,308	0	£1,308	£1,053
2345 - Children and Youth	£410	0	£410	£37
2350 - Mission and Social	£46	0	£46	£136
2355 - Pastoral and Social	£153	0	£153	£180
2365 - Sundry outgoings	£3,152	£592	£3,744	£1,570
2501 - Magazine expenses	0	0	0	0
2601 - Governance costs examination/audit fee	£580	0	£580	£360

Expenditure on charitable activities Totals	£88,082	£27,864	£115,947	£205,190
Other expenditure				
2551 - Pre School Salaries	0	£82,758	£82,758	£76,565
2552 - Pre School HMRC	0	£445	£445	0
2553 - Pre School Pension	0	£4,736	£4,736	£3,640
2554 - Pre School Other Expenses	0	£12,197	£12,197	£11,980
Other expenditure Totals	0	£100,136	£100,136	£92,185
Expenditure Grand totals	£88,082	£128,000	£216,083	£297,374

**CHRIST CHURCH MILTON NEXT GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**SUB COMMITTEE ACCOUNTS
Year ended 31 December 2024**

'200' CLUB

	2024	2023
INCOME		
Members' subscriptions	2,267	2,402
Interest	1	-
	<u>2,268</u>	<u>2,402</u>
EXPENDITURE		
P.C.C.	850	1,100
Prize money	1,350	1,333
	<u>2,200</u>	<u>2,433</u>
Surplus of expenditure over income	<u>68</u>	<u>(31)</u>
BALANCES		
Balance b/f	(136)	(105)
(Deficit)/surplus for the year	68	(31)
	<u>(68)</u>	<u>(136)</u>
Cash in hand	0	0
Nat West Bank - Current account	154	276
Business reserve account	5	5
Debtors	0	0
Creditors - Deferred income	(227)	(417)
	<u>(68)</u>	<u>(136)</u>

**CHRIST CHURCH MILTON - next GRAVESEND
PAROCHIAL CHURCH COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st December 2024**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2015. The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

The accounts 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.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Interest receivable is accounted for when due, and tax recoverable is recognised in the same accounting year.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for as paid.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.96 (2) of the Charities Act 1993.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Similarly, no value is placed on the church hall as the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectible.