

Christ Church Dartford

Cross Road, Dartford, Kent DA1 3ET



Registered Charity No. 1132551

Annual Report and End of Year Financial Statements of the Parochial Church Council Year ending 31 December 2023

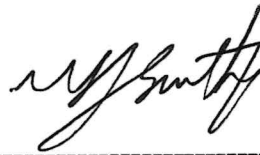
Incumbent: Revd Dr Richard Mortimer
67 Shepherds Lane
Dartford
Kent
DA1 2NS

Bank:
HSBC Bank plc
38 High Street
Dartford
Kent
DA1 1DG

The Financial Statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102). Approved by the Parochial Church Council on 15th March 2024 and signed on its behalf by:



Mr Anthony Addison (Lay Vice-Chair)



Mr Michael Smith (Honorary Treasurer)

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	2023 Total funds	2022 Total funds
Income and endowments from:						
Donations and legacies	£83,721	—	£283	—	£84,004	£86,392
Income from charitable activities	£21,006	—	—	—	£21,006	£15,286
Other trading activities	£3,967	£26,189	—	—	£30,156	£27,863
Investments	£1,388	—	—	—	£1,388	£69
Other income	£5,392	—	—	—	£5,392	£7,693
Total income	£115,474	£26,189	£283	—	£141,946	£137,303
Expenditure on:						
Raising funds	£46	—	—	—	£46	—
Expenditure on charitable activities	£163,307	£160	£309	—	£163,776	£128,986
Other expenditure	£10,195	£32,945	£32	—	£43,172	£23,477
Total expenditure	£173,548	£33,105	£341	—	£206,994	£152,463
Net income / (expenditure) resources before transfer	(£58,074)	(£6,916)	(£58)	—	(£65,048)	(£15,160)
Transfers						
Gross transfers between funds - in	£15,000	£19,199	—	—	£34,199	£4,278
Gross transfers between funds - out	(£4,199)	(£30,000)	—	—	(£34,199)	(£4,278)
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use	£17,699	—	—	—	£17,699	—
Net movement in funds	(£29,574)	(£17,717)	(£58)	—	(£47,349)	(£36,991)
Total funds brought forward	£600,810	£54,304	£60,421	£14,959	£730,494	£767,485
Total funds carried forward	£571,236	£36,587	£60,363	£14,959	£683,145	£730,494
Represented by						
Unrestricted						
General fund	£571,236	—	—	—	£571,236	£600,810
Designated						
Bookstall Fund	—	£35	—	—	£35	£35
Boy's Brigade Fund	—	£279	—	—	£279	£279
Diocesan Church Repair Fund	—	£24,410	—	—	£24,410	£35,211
Flower Guild Fund	—	(£14)	—	—	(£14)	£146
Organ Fund	—	£1,138	—	—	£1,138	£1,138
Parish Hall Fund	—	£7,374	—	—	£7,374	£14,130
Social Committee Fund	—	£3,365	—	—	£3,365	£3,365
Restricted						
Aquabox Fund	—	—	£392	—	£392	£392
Broomhill Recoupment Fund	—	—	£49,696	—	£49,696	£49,696
Commonwealth Fund	—	—	(£2,191)	—	(£2,191)	(£2,166)
Fabric Fund Deposit	—	—	£8,226	—	£8,226	£8,226
Mission Fund	—	—	£1,207	—	£1,207	£1,207
Youth Grants Fund	—	—	£3,033	—	£3,033	£3,065
Endowment						
Fabric Fund Investment	—	—	—	£14,959	£14,959	£14,959

Balance sheet

	General	Designated	Restricted	Endowment	2023	2022
Fixed assets						
Tangible assets	£443,495	—	—	—	£443,495	£443,495
Investments	£109,548	—	£51,696	£14,959	£176,203	£192,504
	£553,043	—	£51,696	£14,959	£619,698	£635,999
Current assets						
Investments	£18,623	£25,841	£8,217	—	£52,680	£62,420
Cash at bank and in hand	(£429)	£10,746	£907	—	£11,224	£32,688
	£18,193	£36,587	£9,124	—	£63,904	£95,108
Liabilities						
Creditors: Amounts falling due in one year	—	—	£457	—	£457	£613
	—	—	£457	—	£457	£613
Net current assets less current liabilities	£18,193	£36,587	£8,667	—	£63,447	£94,495
Total assets less current liabilities	£571,236	£36,587	£60,363	£14,959	£683,145	£730,494
Total net assets less liabilities	£571,236	£36,587	£60,363	£14,959	£683,145	£730,495
Represented by						
Unrestricted						
General fund	£571,236	—	—	—	£571,236	£600,810
Designated						
Boy's Brigade Fund	—	£279	—	—	£279	£279
Bookstall Fund	—	£35	—	—	£35	£35
Flower Guild Fund	—	(£14)	—	—	(£14)	£146
Parish Hall Fund	—	£7,374	—	—	£7,374	£14,130
Organ Fund	—	£1,138	—	—	£1,138	£1,138
Diocesan Church Repair Fund	—	£24,410	—	—	£24,410	£35,211
Social Committee Fund	—	£3,365	—	—	£3,365	£3,365
Restricted						
Aquabox Fund	—	—	£392	—	£392	£392
Broomhill Recoupment Fund	—	—	£49,696	—	£49,696	£49,696
Commonwealth Fund	—	—	(£2,191)	—	(£2,191)	(£2,165)
Fabric Fund Deposit	—	—	£8,226	—	£8,226	£8,226
Mission Fund	—	—	£1,207	—	£1,207	£1,207
Youth Grants Fund	—	—	£3,033	—	£3,033	£3,065
Endowment						
Fabric Fund Investment	—	—	—	£14,959	£14,959	£14,959
Funds of the church	£571,237	£36,587	£60,363	£14,959	£683,146	£730,494

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	2023	2022
Fixed assets - Investments						
St James Unit Trust Investment -	£70,000	—	—	—	£70,000	£105,000
St James Unit Trust Unrealised Apprcn -	£32,739	—	—	—	£32,739	£21,849
Fabric Investment Account -	—	—	—	£4,711	£4,711	£4,711
Fabric Investment Unrealised Apprcn -	£1,420	—	—	£10,248	£11,668	£10,248
Broomhill Rd Recoupment -	—	—	£21,500	—	£21,500	£20,500
Broomhill Rd Unrealised Apprcn -	£5,389	—	£30,196	—	£35,585	£29,196
Totals	£109,548	—	£51,696	£14,959	£176,203	£191,504
Fixed assets - Tangible assets						
Parish Hall -	£200,000	—	—	—	£200,000	£200,000
102 Chastilian Road -	£92,000	—	—	—	£92,000	£92,000
Church Building Improvements 2006 -	£151,495	—	—	—	£151,495	£151,495
Totals	£443,495	—	—	—	£443,495	£443,495
Current assets - Cash at bank and in hand						
Bank Current Account -	(£4,328)	£13,294	£933	—	£9,899	£31,260
CAF Bank -	£619	(£295)	(£26)	—	£298	£949
Parish Hall Bank -	£3,280	(£2,905)	—	—	£375	£827
Flower Guild Bank -	—	£652	—	—	£652	£652
Totals	(£429)	£10,746	£907	—	£11,224	£33,688
Current assets - Investments						
DLF General Fund -	£7,465	—	—	—	£7,465	£7,232
CBF Deposit Account -	£10,400	—	—	—	£10,400	£10,400
CRS DLF Account Church -	£245	£7,453	—	—	£7,698	£19,963
CRS DLF Account Parish Hall -	£157	£5,861	—	—	£6,018	£4,863
CRS DLF Account 102 Chastilian -	£319	£11,375	—	—	£11,694	£10,585
Organ DLF Account -	£37	£1,138	—	—	£1,175	£1,138
Fabric Deposit Account -	—	—	£8,217	—	£8,217	£8,226
Parish Hall DLF Account -	£0	£13	—	—	£13	£13
Totals	£18,623	£25,840	£8,217	—	£52,680	£62,420
Liabilities - Agency accounts						
Agency collections -	—	—	£457	—	£457	£613
Totals	—	—	£457	—	£457	£613
Grand total	£571,237	£36,586	£61,277	£14,959	£684,059	£730,494

Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Boy's Brigade Fund							
Designated		£279	—	—	—	—	£279
	Sub-total for Boys	£279	—	—	—	—	£279
General fund							
Unrestricted		£600,810	£115,474	£173,548	£10,801	£17,699	£571,236
	Sub-total for General	£600,810	£115,474	£173,548	£10,801	£17,699	£571,236
Fabric Fund Investment							
Endowment		£14,959	—	—	—	—	£14,959
	Sub-total for FabricInv	£14,959	—	—	—	—	£14,959
Aquabox Fund							
Restricted		£392	—	—	—	—	£392
	Sub-total for Aquabox	£392	—	—	—	—	£392
Broomhill Road Recoupment							
Restricted		£49,696	—	—	—	—	£49,696
	Sub-total for Broomhill	£49,696	—	—	—	—	£49,696
Commonwealth Fund							
Restricted		(£2,165)	£283	£309	—	—	(£2,191)
	Sub-total for Common	(£2,165)	£283	£309	—	—	(£2,191)
Fabric Fund Deposit							
Restricted		£8,226	—	—	—	—	£8,226
	Sub-total for FabricDep	£8,226	—	—	—	—	£8,226
Mission Fund							
Restricted		£1,207	—	—	—	—	£1,207
	Sub-total for Mission	£1,207	—	—	—	—	£1,207
Youth Grants Fund							
Restricted		£3,065	—	£32	—	—	£3,033
	Sub-total for Youth	£3,065	—	£32	—	—	£3,033
Bookstall Fund							
Designated		£35	—	—	—	—	£35
	Sub-total for Bookstall	£35	—	—	—	—	£35
Flower Guild Fund							
Designated		£146	—	£160	—	—	(£14)
	Sub-total for Flower	£146	—	£160	—	—	(£14)
Parish Hall Fund							
Designated		£14,130	£26,189	£32,945	—	—	£7,373
	Sub-total for Hall	£14,130	£26,189	£32,945	—	—	£7,373
Organ Fund							
Designated		£1,138	—	—	—	—	£1,138
	Sub-total for Organ	£1,138	—	—	—	—	£1,138
Diocesan Church Repair							
Designated		£35,211	—	—	(£10,801)	—	£24,410
	Sub-total for Repair	£35,211	—	—	(£10,801)	—	£24,410
Social Committee Fund							
Designated		£3,365	—	—	—	—	£3,365
	Sub-total for SocialCo	£3,365	—	—	—	—	£3,365
	Grand total	£730,494	£141,946	£206,994	—	£17,699	£683,145

Analysis of income and expenditure

Income And Endowments

					Total	
	Unrestricted	Designated	Restricted	Endowment	2023	2022
Donations and legacies						
01102 - Planned Giving Scheme	£57,924	—	—	—	£57,924	£60,378
01103 - Income Tax Recovered	£11,965	—	—	—	£11,965	£8,581
01104 - Gift Day Income	£338	—	—	—	£338	—
01110 - Church Collections	£6,556	—	—	—	£6,556	£4,050
01111 - Donations	£6,938	—	—	—	£6,938	£13,358
67101 - Commonwealth Income	—	—	£283	—	£283	£25
Total	£83,721	—	£283	—	£84,004	£86,392
Income from charitable activities						
01113 - Fees Weddings DBF	—	—	—	—	—	£142
01114 - Fees Weddings PCC	£151	—	—	—	£151	£626
01115 - Fees Funerals DBF	£1,803	—	—	—	£1,803	£1,012
01116 - Fees Funerals PCC	£1,187	—	—	—	£1,187	£546
01117 - Fees Funerals Travel	£157	—	—	—	£157	£180
01141 - Curate Income	£9,500	—	—	—	£9,500	£3,661
01162 - Alpha Income	£340	—	—	—	£340	—
01165 - Toddlers Income	£2,250	—	—	—	£2,250	£1,663
01168 - Youth Outreach Income	—	—	—	—	—	£1,499
01169 - YPF Income	—	—	—	—	—	£329
01179 - Income from New Avenues	£5,037	—	—	—	£5,037	£5,149
01182 - Refresh Cafe Income	£581	—	—	—	£581	£479
Total	£21,006	—	—	—	£21,006	£15,286
Other trading activities						
01135 - Hire of Church or Church Centre	£2,124	—	—	—	£2,124	£587
01136 - Training Course Income	£315	—	—	—	£315	—
01140 - Magazine	£20	—	—	—	£20	£13
01180 - Fete Income	£1,508	—	—	—	£1,508	£1,517
01181 - Holiday Club Income	—	—	—	—	—	£8,209
01201 - PHall - Rental - Uniformed Grps	—	£2,058	—	—	£2,058	£845
01202 - PHall - Rental - Miscellaneous	—	£12,395	—	—	£12,395	£5,352
01203 - PHall - Rental - Preschool	—	£11,736	—	—	£11,736	£11,340
Total	£3,967	£26,189	—	—	£30,156	£27,863
Investments						
01120 - Interest DLF General	£990	—	—	—	£990	—
01121 - Interest CBF Deposit	£398	—	—	—	£398	£60
53101 - Fabric Deposit Inv Income	—	—	—	—	—	£9
Total	£1,388	—	—	—	£1,388	£69
Other income						
01118 - Miscellaneous Income	£5,392	—	—	—	£5,392	£7,693
Total	£5,392	—	—	—	£5,392	£7,693
INCOME TOTAL	£115,474	£26,189	£283	—	£141,946	£137,304

Expenditure

						Total	
		Unrestricted	Designated	Restricted	Endowment	2023	2022
Raising funds							
01351 - Stewardship Scheme		£46	—	—	—	£46	—
Total		£46	—	—	—	£46	—
Expenditure on charitable activities							
01300 – Salaries & NI		£44,324	—	—	—	£44,324	£40,946
01302 - Organ and Piano Expenses		£523	—	—	—	£523	£183
01303 - Sacristy		£362	—	—	—	£362	£188
01307 - Curate Expenses		£4,022	—	—	—	£4,022	£959
01308 - Ministers Expenses		£4,672	—	—	—	£4,672	£3,441
01310 - Heat Light Water		£10,669	—	—	—	£10,669	£6,777
01311 - Equipment and Maintenance		£23,599	—	—	—	£23,599	£3,740
01313 - Insurances		£4,264	—	—	—	£4,264	£3,475
01314 - Chastilian Rd Expenses		£372	—	—	—	£372	£1,945
01315 - Sundries Buildings		—	—	—	—	—	£49
01317 - Publicity		£153	—	—	—	£153	—
01318 - Church TV Licence		—	—	—	—	—	£159
01322 - Youth Worker Expenses		£552	—	—	—	£552	£594
01328 - Diocesan Mission & Ministry		£57,316	—	—	—	£57,316	£55,289
01339 - Outreach Expenses		£52	—	—	—	£52	—
01361 - Toddlers Expenditure		£1,443	—	—	—	£1,443	£766
01362 - Alpha Expenses		£1,063	—	—	—	£1,063	—
01367 - Hotshots Expenses		£185	—	—	—	£185	£92
01370 - Junior Church Expenses		£389	—	—	—	£389	£264
01371 - Youth and Schools Expenses		£3,601	—	—	—	£3,601	£66
01372 - Holiday Club Expenses		—	—	—	—	—	£868
01373 - Charity Donations		£778	—	—	—	£778	£2,925
01374 - Just Come Round		£1,266	—	—	—	£1,266	£406
01379 - Expenditure on New Avenues		£2,464	—	—	—	£2,464	£3,014
01380 - Fete Expenses		—	—	—	—	—	£224
01382 - Refresh Cafe Expenditure		£94	—	—	—	£94	—
61301 - Flower Guild Expenses		—	£160	—	—	£160	£506
67301 - Commonwealth Paid		—	—	£309	—	£309	£826
6900 - DBF Fees Paid Over		£1,144	—	—	—	£1,144	£1,284
Total		£163,307	£160	£309	—	£163,776	£128,986
Other expenditure							
01332 - Phone Vestry		£594	—	—	—	£594	£796
01349 - Photocopier Lease		£1,183	—	—	—	£1,183	£1,921
01350 - Treasurer Expenses		£1,888	—	—	—	£1,888	£1,590
01352 - Print and Post and Stationery		£744	—	—	—	£744	£478
01353 - Miscellaneous Expenses		£2,646	—	—	—	£2,646	£2,011
01354 - Refreshment Expenses		£449	—	—	—	£449	£275
01356 - Bank Charges		£392	—	—	—	£392	£310
01357 - Sundries Admin		£1,543	—	—	—	£1,543	£1,239
01385 - Examination or Audit fees		£756	—	—	—	£756	£668
01401 - Parish Hall - Insurance		—	£1,361	—	—	£1,361	£1,134
01402 - Parish Hall - Heat Light Water		—	£3,773	—	—	£3,773	£3,389
01403 - Parish Hall - Rubbish Collection		—	£828	—	—	£828	£719
01404 - Parish Hall - Cleaning		—	£9,564	—	—	£9,564	£6,768
01405 - Parish Hall - Phone		—	£307	—	—	£307	£245
01406 - Parish Hall - PRS/PPL		—	£421	—	—	£421	£282
01407 - Parish Hall - Maintenance		—	£16,641	—	—	£16,641	£1,153
01408 - Parish Hall - Miscellaneous		—	£50	—	—	£50	—
23300 - Youth Grants Payments		—	—	£32	—	£32	£499
Total		£10,195	£32,945	£32	—	£43,172	£23,477
EXPENDITURE TOTAL		£173,548	£33,105	£341	—	£206,994	£152,463
GRAND TOTAL		(£58,074)	(£6,916)	(£58)	—	(£65,048)	(£15,160)

Notes

Balance Sheet – Agency Collections

Agency collections are monies raised for specific charitable purposes. As the money does not belong to the church but is passed onto the person, or charity, for which the money was raised, the income and expenditure are not included in the Christ Church income and expenditure accounts.

In 2023, Agency collections totalling £450 we made on behalf of Dartford Food Bank and the Rochester Diocesan Board of Finance.

Resources used – 01373 Charity Donations

These charitable donations are given from general church funds and, in 2023, the following payments were made.

AMEN	£250	Christian Solidarity Worldwide	£100
Dartford Churches Homeless Project	£500	Dartford Food Bank	£500
Ellenor Lions Hospice	£250	Evangelical Alliance	£252
Evergreen, Dartford	£250	Good News for Everyone	£100
Indian Christian Organisation	£250	New Wine Trust	£252
Water Aid	£252	Wycliffe Bible Translators	£300

Note that Water Aid and the Evangelical Alliance were supported by monthly Direct Debit contributions of £21 per month and the New Wine Trust was supported by a monthly Direct Debit contribution of £42 per month. Details of the various charities can be found on our website.

In addition to our financial giving, we supported New Wine by enabling our Youth Pastor to work half a day per week, at no cost to themselves, co-ordinating their Raising Generations leaders network.

Transactions with connected persons

Not applicable in 2023.

Accounting Policies

General

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with the applicable accounting standards and the Charities Statement of Recommended Accounting Practice (FRS 102).

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets which are shown at market value.

The financial statements have been prepared on an aggregated basis and 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 an affiliation to another body nor those that are informal gatherings of church members.

Funds

All amounts in the financial statements have been classified by fund according to the purposes for which the money may be used. Funds include Endowment Funds, Restricted Funds and Unrestricted Funds, as described below.

Endowment funds represent donations to the church for the purpose of providing a perpetual income. The following endowment fund has been bestowed to the church:

Fabric Fund Investment Account	Provided from a generous donation in 1994, the Fabric Fund Investment Account is a permanent endowment provided on trust that the income may be used only for maintenance of the church building.
--------------------------------	---

Restricted funds represent donations to the church subject to specific trusts and comprise the following:

Aquabox	Donations provided on trust that the money is used for Aquaboxes and the goods needed to go in them.
Broomhill Rd Recoupment Fund	Amounts set aside according to conditions agreed with the Diocese to reinstate the capital value from the sale of property in Broomhill Road.
Church Windows Fund	Donations provided on trust for the repair of the church windows – no longer in use

Commonwealth Fund	Donations provided on trust that the money is used for charitable purposes arising from the ministry of the parish.
Fabric Fund Deposit Account	Income from the Fabric Fund Investment Account retained on trust only for maintenance of the church building.
Mission Fund	Donations provided on trust that the money is used for the support of members of the congregation undertaking missionary work.
Refreshment Area Fund	Donations provided on trust that the money is used for the provision of a renovated Refreshment Area in the church building.
Youth Grants Fund	Grants provided on trust that the money is used in support of our youth work.
Agency (Charity) Collections	Donations provided on trust that the money is used for the specific charitable purposes identified at the time the donations were made.

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. Funds designated for a particular purpose by the PCC are also unrestricted and include the following:

Flower Guild	Working capital for the Flower Guild.															
Bookstall Account	Working capital for the operation of the bookstall – no longer in use															
Diocesan Church Repair Scheme	Amounts set aside from general funds under the Diocesan Church Repair Scheme. The scheme is designed to assist in the cost of repairs to the church properties on a Quinquennial basis and currently includes the following buildings:															
	<table><tr><td></td><td colspan="2">Quinquennial surveys</td></tr><tr><td></td><td>Last review</td><td>Next review</td></tr><tr><td>Church</td><td>June 2021</td><td>2026</td></tr><tr><td>Parish Hall</td><td>September 2018</td><td>2023</td></tr><tr><td>102 Chastilian Road</td><td>December 2023</td><td>2028</td></tr></table>		Quinquennial surveys			Last review	Next review	Church	June 2021	2026	Parish Hall	September 2018	2023	102 Chastilian Road	December 2023	2028
	Quinquennial surveys															
	Last review	Next review														
Church	June 2021	2026														
Parish Hall	September 2018	2023														
102 Chastilian Road	December 2023	2028														
Parish Hall Account	Working capital for the operation of the hall by the Buildings Committee.															
Organ Fund	Resources set aside for the maintenance of the church organ.															
Social Committee Account	Working capital for the Social Committee.															
Boys Brigade Account	Working capital for the operation of 17 th West Kent (Dartford) Boys Brigade Company, managed by the treasurer and officers. The Company was disbanded in 2021 and the remaining balance can be transferred to general funds.															

Incoming Resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised in the same period as the income.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its entitlement and is reasonably certain of the amount likely to be received. The PCC is grateful for all legacies and bequests that help to maintain the ministry in the parish of Christ Church.

Money received from the sale of the church magazine and from the sale of goods from the church bookstall is used to promote the PCC's objectives and is accounted for gross.

The Parish Hall is let to generate additional funds. Rental income is recognised when due.

Funds raised by the fete and similar events are accounted for gross and are recognised when received by or on behalf of the PCC.

Dividends and interest are accounted for when due.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Gifts in kind, when received, are included at their estimated value in the accounts.

Outgoing Resources

Charitable giving, grants and other donations are recognised when the commitment is made.

All other expenditure is accounted for when due.

Salaries are aggregated in the accounts, although reported individually, so that the remuneration of staff members cannot be identified.

Balance Sheet

Consecrated and beneficed property of any kind are excluded from the accounts by Section 10(2)(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 accounted as inalienable property unless consecrated. For inalienable property acquired prior to 1 January 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1000 or the repair of movable church furnishings acquired before 1 January 2001 is written off.

Expenditure on office furniture, fittings and equipment used within the church premises is depreciated on a straight line basis over 5 years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

The Parish Hall and 102 Chastilian Road are shown at historic values. Depreciation on these properties has not been provided in these accounts as any change is considered to be not material, on the basis that the asset has either a very long life, or a residual value, based on its current value, which is not materially different from its carrying value.

Investments are shown at market value at 31 December.

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

Deposits include cash held with the Central Board of Finance and the Rochester Diocesan Board of Finance.

A supplementary bank account, with the Charities Aid Foundation, was established at the end of 2016 for the specific purpose of enabling on-line payment of salaries and expenses. In accordance with the church's standard procedures, dual authorization will be required for all such payments.

Average number of employees

The average number of persons employed by the Charity during the year was 3 (2021 – 3). No employee received remuneration amounting to more than £60,000 in either year.

Trustee Remuneration

During the year, two Trustees have been paid remuneration from an employment with the Charity. Sharon Jarvis received a salary of £6,514 for her employment as Parish Administrator, working 12 hours per week. Deborah Gibson received a salary of £1,064 for her employment as Church Centre Cleaner (2 hours per week).

No remuneration was received for their roles as Trustees.

No Trustee expenses have been incurred during the year.

Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £3,225 (2022 - £2,495).

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF CHRIST CHURCH DARTFORD

This report on the accounts of the PCC for the year ended 31 December 2023, which are set out on pages 3 to 8, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ('the Regulations') and section 145 of the Charities Act 2011.

Respective responsibilities of trustees and examiner

The Parochial Church Council (PCC) are responsible for the preparation of the accounts.

The PCC considers 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)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the PCC 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 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 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:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- Prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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. Jack Fryer, ACA
Hedley Dunk Chartered Accountants
Trinity House, 3 Bullace Lane, Dartford, Kent, DA1 1BB

Signed on: 04/04/2024

CHRIST CHURCH, DARTFORD



ANNUAL REPORT 2023

Introduction

Christ Church is an Anglican (Church of England) church, 115 years of age, situated in West Dartford's urban community, a community that is characterised by a relatively high degree of owner occupied housing and new housing developments. It is generally well served with schools and there is a sizeable 'commuter' population, the train journey to London being just 30-40 minutes.

Christ Church may be described as a family church, reflecting the place it has beside a population that in the main are growing families and over the years the church has sought to nurture and cater for them in the services it provides.

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission (1132551), with PCC members taking the role of Trustees.

The PCC of Christ Church has the responsibility of co-operating with the incumbent (church vicar), 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 centre complex, the church hall and the house at 102 Chastilian Road, Dartford.

PCC membership is made up of the clergy, church wardens, Licenced Lay Minister (*ex officio members*), 12 members, elected by the Annual Parochial Church Meeting, normally in April of each year, in accordance with the Church Representation Rules, who either serve a one, two or three year term of office, and up to 3 elected members of the Dartford Deanery Synod, who serve for a 3 year term.

These members all have voting powers.

During 2023 the following persons served as members of the PCC:

Incumbent

Rev Dr Richard Mortimer

Curate

Rev Alex Coakley-Youngs

Wardens

Michael Smith & Ben Timeyin (up to APCM 2023)

Michael Smith (up to APCM 2024)

Elected Members until APCM 2023

Fidelia Omezi

Olu Okikiolu

Elected Members until APCM 2024

Susan Addison

Olu Ogunoye

Tony Addison

Deborah Gibson

Elected Members until APCM 2025

Felicity Monteith

Ola Akinlade

Yinka Okikiolu

Elected Members until APCM 2026

Gill Smith
Allison Blyghton – resigned November 2023

Tim Stone – resigned August 2023
Anne Gayfer

Co-opted Members until APCM 2024

Paul Friett

Fidelia Omezi

Ex-Officio Members

Sharon Jarvis – Licensed Lay Reader
Christine Wood – Licensed Lay Minister, as from November 2023

Deanery Synod Representatives

Paul Friett (up to APCM 2023)
William Onifade (up to APCM 2024)
Janet White (up to APCM 2026)

Lynne Parkinson (Youth Pastor) was invited to the PCC meetings.

The PCC met 6 times from APCM April 2023 to APCM April 2024 to discuss business and approve measures. Discussions and decisions between meetings were managed via email exchanges.

During 2023, the Church employed a full-time Youth Pastor, part-time cleaner for the Church Centre (2 hours per week) and a Parish Administrator (12 hours per week).

The appropriate Health and Safety statements, policies and risk assessments are all in place.

Membership of the PCC is considered in advance of each APCM, to ensure that appropriate new members of the congregation are encouraged to become involved in the implementation of the strategy and mission of the church, in accordance with the Church Representation Rules and the Charity Governance Code.

Aims and Purposes

The Main purpose of the PCC is to cooperate with the incumbent in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC works to guide the church in seeking to advance the gospel of our Lord Jesus Christ. This is reflected in the mission statement set out thus:

Mission Statement

The PCC approved a new mission statement for Christ Church in January 2021 as being

“We are here to be and make followers of Christ,
‘Come follow me’, said Jesus. Mark 1v17”

Church Governance

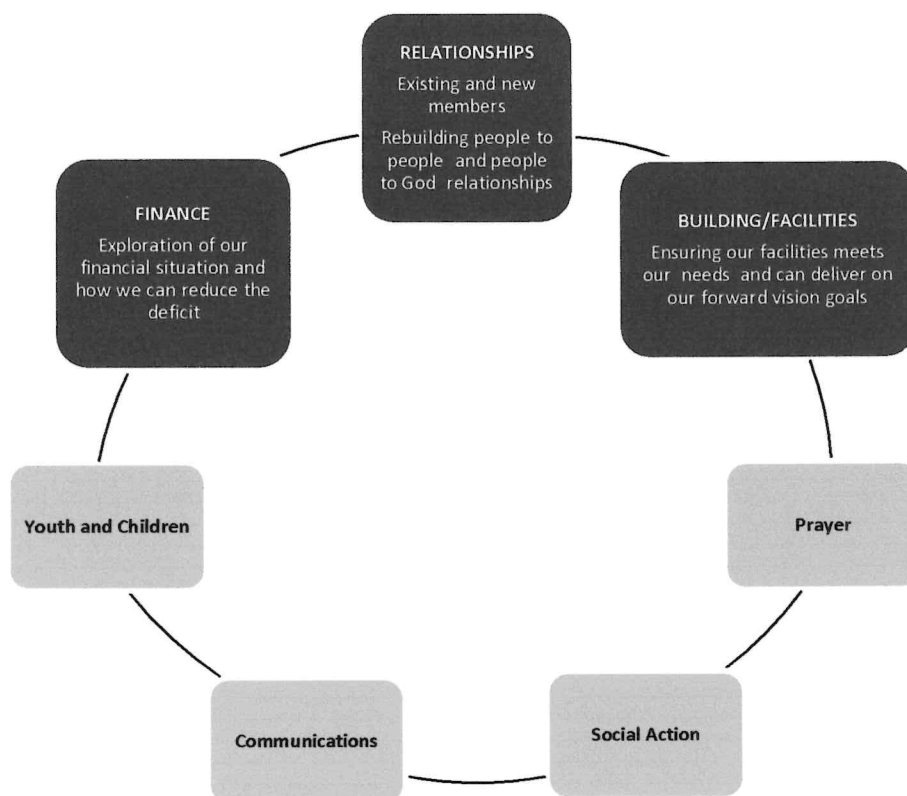
The governance of Christ Church comprises of the PCC and Leadership team supported by a Buildings Team, Pastoral Team, Communications Team and a Youth and Children’s Team. The Leadership Team meet fortnightly and have been delegated, by the PCC, the roles and responsibilities of the Standing Committee.

Note: The Standing Committee is the only committee required by Canon (Church of England) Law. It has power to transact the business of the PCC and to also do so between its meetings, subject to any direction given by the PCC.

The Leadership Team comprised of

Rev Dr R Mortimer
Rev A Coakley-Youngs
Mrs S Jarvis
Mr M Smith
Ms L Parkinson
Mrs G Smith
Mrs D Gibson

The Leadership Team objectives are to support the vicar in leading the church and to develop, in liaison with the PCC, the priorities for the church. The agreed priorities can be summarised as follows:



As a registered charity, under the jurisdiction of the Charity Commission, Christ Church must also fulfil the function of serving the community and demonstrate public value in the activities that it undertakes. The PCC does not, by any means consider the two purposes to be mutually exclusive and indeed has always and continues to maintain a link between the two in determining what activities the church should focus on.

In the next section the detail of the activities seeks to demonstrate that those purposes are addressed and met.

Activities and Achievements.

As mentioned in the previous section the church's prime focus is concerned with advancing the Christian gospel and much of this work is centred around what happens within the church complex itself and within church life.

Electoral roll

The Electoral Roll is an official list of the church congregation, in that people are required to complete an electoral roll form. The Electoral Roll is updated yearly and recorded for the Annual General Meeting, at which it was reported that the Electoral Roll lists 152 church members. The last full review was undertaken in April 2019 which gave a number of 164.

Church Services

Our pattern of worship services during 2023 was as follows

8am Service Patterns

Holy Communion 1st, 3rd and 5th Sundays

Morning Prayer 2nd and 4th Sundays

10am Service Patterns

First Sunday - All Age Worship

Second Sunday – Holy Communion

Third Sunday – Morning Worship

Fourth Sunday – Holy Communion

The 10am Sunday services are recorded and are later uploaded to the Christ Church Dartford YouTube Channel.

A monthly Sunday evening service of informal worship and prayer has continued and is entitled 'Presence' as its objective was to come together informally and creatively to be in the presence of Jesus.

The church has continued to be open on a Wednesday afternoon at 2 to 3pm for private prayer along with a new weekly On-Line prayer event every Tuesday morning at 7:30am for church members to pray for God's Kingdom to come at Christ Church and in Dartford. The vision of this time of prayer is to be the fuel for God's spirit to move in His church.

Average attendance of the services in 2023 are as follows:

8am Service – 12

10am Service – 90

Presence Service - 13

In keeping with our focus as a family friendly church, the Sunday morning services attempt to cater for a broad range of people with sung worship, prayers, a varying degree of liturgy and a varying degree of formality/informality depending on the occasion.

Church Activities

In addition to the weekly Sunday services, the church ran a number of regular activities to address the needs of different groups within the congregation and wider Parish community.

These included home fellowship and church-based Bible study groups, a weekly community café in the church and a toddler group, which was run as two sessions, because of its popularity. In the winter months we ran a weekly warm space initiative, including dinner for those attending.

Our Youth Pastor has also served at a national level supporting New Wine establish a network of youth workers (Rising Generations) and in running their annual summer event for 2,000 young people (Luminosity).

The activities of the church are almost entirely enabled by the voluntary contributions, both financial and in gifts of time and talents, of members of the congregation. It would be almost impossible to estimate the number of hours contributed throughout the year.

A number of other groups meet regularly in the Hall, including two Guide companies, two Brownie companies and two Rainbow companies as well as a Church run Youth Club.

The Parish Hall is used as the base for a daily Pre-School group as well as a base for weekly sessions of tutoring of children and youth in full time education, both of which run independently of the church, in accordance with the government's guidelines.

Church Growth – numerically and spiritually

The church is intentionally looking for growth by sharing the gospel and has committed to the undertaking of an Alpha evening each season throughout 2023 which has brought a significant number of people to faith and commitment as a church member.

The church is purposefully looking to disciple its members in listening to God's plans for His church and allowing the Holy Spirit to minister within its activities in line with robust teaching programmes.

It is hoped that the reordering of the church during 2024 will support this numerical and spiritual growth.

Church Communications

The church has intentionally looked to improve its communication to both church members and the community such that a new more dynamic website has been launched, the quarterly Parish Magazine has had a makeover and the church office has reengineered its ways of working in line with the Churchsuite database such that their communications are more effective and efficient. Our branding has also had a makeover and we are engaging more with social media.

Community Activities

During 2023, the church has again been involved in a number of ecumenical activities, including the Dartford Churches Homeless Project and Dartford Food Bank, hosted at the Dartford Methodist Church at Spital Street.

Christ Church continued to act as employer for the outreach worker for the Homeless Project. All costs associated with their employment are met from the Homeless Project account and therefore this employee is not included in the Annual Accounts.

Serious Incidents

No serious incidents, as defined by the Charity Commission, occurred during the period of this report.

Safeguarding

The PCC confirms that it complies with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). Where appropriate, staff, leaders and volunteers have a Disclosure and Barring Service check and have also undertaken safeguarding training at the required level.

Treasurers Annual Report

The financial report has been prepared in accordance with the updated guidelines in relation to the Charities Act 2011 and the Church Accounting Regulations 2006 and SORP 2015.

Our expenditure for 2023 came to a total of £206,944 across the general, designated and restricted funds. Of this, £173,548 was from our general fund to provide the Christian ministry of Christ Church. This includes the youth pastor's salary and our contribution to the Diocesan mission and mission, which goes towards the support of the diocese, clergy stipends, training new clergy and providing housing for the present clergy. From the general funds, we also gave £3,256 to our

Mission Partners and other charities at home and abroad, as recommended by the Standing Committee and approved by the PCC.

Our income, across all the funds, was £141,946.

Reserves Policy

The current free reserve for Christ Church is £18,194, which is 10.5% of our 2022 unrestricted expenditure. This is significantly below the 25% of unrestricted expenditure that was the policy established by the PCC. However, this policy was agreed before the PCC set up the St James's Place Investment. As at 31/12/2023 the capital of this investment was £102,740. Since this capital is easily accessible, the PCC feels that no action is required to address the difference.

Professional Support

The PCC acknowledges the assistance of Ms Melanie Bailey and Ms Heather Huse in the Rochester Diocesan Finance team, with the provision of the book-keeping service and Mr Jack Fryer of Hedley Dunk Chartered Accountants with the Independent Examination of the accounts.