

**Independent examiner's report
To the PCC of St Mark's Church, Little Common
For the year ended 31 December 2024**

This is my report to the PCC of St Mark's, Little Common on the financial statements for the year ended 31 December 2024, set out on pages 1 to 9.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of financial statements and you consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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.

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:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the requirements of the Charities Acthave 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.

Signed.....

David Allen
5 Mulberry Close
Bexhill-on-Sea
East Sussex TN39 4RX

Date: 19 March 2025

St Mark's Parish Church

Little Common, Bexhill-on-Sea, East Sussex

Registered Charity No. 1135040



Annual Report and Financial Statement of the Parochial Church Council for the year ended 31st December, AD 2024

Rector:

The Reverend Jonathan Fraiss
St Mark's Rectory, 11 Coverdale Avenue,
Bexhill-on-Sea, East Sussex, TN39 4TY

Independent Examiner:

Mr David Allen
5 Mulberry Close
Bexhill on Sea, East Sussex, TN39 4RX

Bankers:

The Co-operative Bank p.l.c.
PO Box 250, Delf House, Southway,
Skelmersdale WN8 6WT

www.stmarkslittlecommon.co.uk

Parochial Church Council of St Mark's, Little Common
Registered Charity No. 1135040

Annual Report 2024

Administrative information

During the year the following served as members of the Parochial Church Council (PCC)

Rector: The Reverend Jonathan Fraiss

Churchwardens: Mrs Carol Gent
Mr Steve Whiting

Representatives on Deanery Synod:
Mrs Carol Gent
Mrs Doone Ellerton
Mrs Sandra Frohnsdorff

Elected Members:
Mr Mike Corke
Mr Tony Gent
Mrs Sheila Johnson
Mr Tim Knibbs
Mr John Philpot (Hon. Treasurer)
Mrs Sue Rochefort

In 2024, the PCC met six times. The PCC has complied with section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Purpose St Mark's exists to share the gospel of Christ which reveals the saving love of God. In being the parish church in Little Common, we serve the local population by providing a place of Christian assembly to the glory of God (for those in and outside the parish) where his word is heard.

Method We spread the gospel by welcoming everyone to our services shaped by varied Bible teaching throughout the Christian year. We maintain buildings as fit for use, offer pastoral care, and respond to the needs of other charities and people overseas.

Benefit We exist to change lives by presenting Jesus Christ who calls us to "repent and believe the both good news" (Mark 1:15) and who builds faith, hope and love in believing hearts. We offer the community a modern hall with spacious car park both of which are well used. A defibrillator is installed outside the hall. We give hospitality to Guide and Scout groups. We support local causes such as Bexhill Foodbank and overseas Missions. We enjoy links with Little Common Primary School.

FABRIC REPORTS

Church: Minor repair works continue to become necessary in the church and we are grateful for the willingness of church members to undertake these tasks. Routine maintenance also takes place. This includes twice yearly servicing of the intruder alarm by Airtight Security and an annual service of the fire extinguishers by Coastline Fire Protection. Three times a year the valley gutters, drains, downpipes and hoppers are cleared, our current contractor being Harmer Builders. The defibrillator mounted on the outside wall of the hall is registered with Heartstart which is run by the British Heart Foundation.

We are grateful to all who help in the small ways throughout the year, especially the Flower Guild and other helpers who decorate our church week by week, particularly at Festival times.

David and Bronwyn Smith keep the church clean and tidy.

Grounds: Chris Livings maintains the grounds around the hall and has taken over the grass cutting of the Garden of Remembrance. Work to the hand rails up to the Garden of Remembrance and paving slabs is now complete. Simon Briggs looks after the rose bushes and small borders leading up to the church, and with his wife, Heather, keep the paths around the church clear of fallen leaves. Rother District Council cuts the graveyard grass.

Hall: Regular maintenance and servicing is undertaken: Tormax (front doors); Gartec (lift); Airtight Security (intruder and fire alarms); Coastline Fire Protection (fire extinguishers). Annual maintenance on the boilers and other plumbing issues as they arise, are dealt with by Ben Hanlon (a local heating engineer), the three hall boilers have been replaced and Harmer Builders clear the gutters and drains. PAT testing is underway, to be completed early in 2025. Following a Fire Safety Inspection, all matters raised are well in hand.

Angela Lucas is currently employed to clean the hall.

Carol Gent & Steve Whiting

Review of the year

CHURCH ATTENDANCE

Following a complete review there are 122 on the Church Electoral Roll, of whom 105 are resident and 17 are not resident in the Parish. The average Sunday attendance (sampled in October) was a total of 100 adults and children across both services.

EVENTS

National: the plans of the General Synod of the Church of England to introduce stand-alone services for same-sex couples continues to make slow progress. A majority of the Bishops are in favour of changing our historic teaching on marriage as between a man and a woman. Nevertheless, they also want to accommodate the call of over two thousand clergy to have a separate section in the C of E where biblical ethics may thrive. But, so far, each offer of the Bishops of how this can be arranged has failed to offer the degree of separation required for a distinctive and permanent witness to biblical norms. Dissenting clergy are represented by The Alliance, a network of networks, which includes the Church of England Evangelical Council which, in turn, includes Church Society, of which St Mark's is a Partner Church (in upholding the foundational teaching of the Thirty-Nine Articles of Religion).

Sundays: We continue to hold a Holy Communion Service at 8am every Sunday, followed at 10am by either Holy Communion, Morning Worship or - six times a year - a Parade Service.

We were once again able to follow our usual custom of distributing daffodils on Mothering Sunday. Small crosses were distributed on Palm Sunday and Easter Eggs on Easter Sunday.

Junior Church meets for three Sunday mornings a month during term-time, led by Bronwyn Smith and Sharon Livings.

Canon James Clarke preached and led at several services and other clergy helped at the 8am services.

A service of Holy Communion was held on Ash Wednesday.

The church was decorated for *Harvest Festival* followed by a shared lunch.

On Remembrance Sunday an earlier service for the *Royal British Legion* was held with local dignitaries in attendance, this was followed by the Act of Remembrance at 11am and the laying of wreaths at the War Memorial on Little Common roundabout.

In December, we held Carols by Candlelight and a Christingle Service, these were well supported. Christmas Eve & Christmas Day services also took place.

Great use is made of the screen at our 10am service, and people have continued to watch pre-recorded services on Youtube. Refreshments are served following the 10am service and after the Candles by Candlelight Service.

A collection basket is in regular use for Bexhill Food Bank in the hall foyer.

Midweek: The Ark Coffee Lounge continues to offer coffee and fellowship for both church members and visitors on Tuesday and Thursday mornings.

In March the World Day of Prayer was hosted by St Mark's. Meeting Point holds monthly meetings on a Friday afternoon for ladies. Focus, a study and fellowship for ladies, meets monthly in the Ark on a Thursday afternoon.

During the autumn, three classes of Year 1 children (aged 5-6) visited the church from Little Common School, and in December the school held four carol services for Years 3-6. A Toddler Group service also took place in December.

We produce over 400 magazines (ten editions each year). Many are delivered and others taken from church or the hall. An edited version is posted on the church website.

The website is maintained by CPO 123, and is updated regularly.

Books made available for £1 during the year were Right with God (M Reeves), Finding Mercy on the Way of Sorrow (R Ham; for Lent), Compelling Stories from the Killing Fields (D Cormack; this book distributed free); Road Map to Jesus (A Chalmers) Courage Persistence Joy (L Gatiss), How to see life: a guide in 321 (Glen Scrivener), Have you ever wondered? (Bannister / Matthews), On Birth and On Death (T Keller), Sing in Exultation (J Landry; for Advent)

During 2024, the Rector led Bible Studies on Jude, Jeremiah, Ruth and James with James Clarke leading us through Lent ('Journey to the Cross'). Heart & Soul, a group for men, met periodically during the year.

Money continues to be raised for good causes such as at Remembrance (for the British Legion) and Christingle (for Chestnut Tree Hospice).

Prayer meetings for the people and churches of Ukraine and other troubled areas were held most weeks.

We remain part of Three Churches of Little Common, Churches Together in Bexhill and the Sussex Gospel Partnership.

During the year, we welcomed visitors including the Bishop of Lewes, Will Hazlewood (for a midweek Confirmation); the Bishop of Ebbsfleet, Rob Munro; mission partners Robin and Lorna Mangles and Kevin and Jennifer Stebbings; and (at 8am) Bishop Nicholas Reade and Canon Edward Bryant.

We also welcomed in baptism Anok Nikhil Jose.

But we said goodbye to those whom the Lord took to be with him in glory including Adrienne Bowles, Ted Brooks, Jean Clarke, Tony Field, Terry Furness, Tony Groves, Sue Harvey, Tony Horne, Margery Peacock, Derek Peddie, Peter Reeves, and Liz Wilkins.

We thank God for His faithfulness to us during 2024 and pray that we will remain faithful to Him during 2025.

FINANCIAL REVIEW

Our income, as shown on page 6 of the accounts, was well up on the previous year. It is good to see hall lettings increase by some 25% but the really significant figure was in the legacies, which included a substantial sum from the late Angela Doddington.

On the expenditure side (page 7) maintenance of the church and halls was a heavy outlay. We had expected the expenditure on the church roof, as mentioned last year, but we also had to replace the hall boilers and have ordered a new gate for the car park.

Due to Angela's generosity, money on deposit has risen to £150,000. Thank you to her and to all members who have given generously to the running of our church and its activities.

John Philpot

PAROCHIAL CHURCH COUNCIL OF ST MARK, LITTLE COMMON

Registered Charity no. 1135040

FINANCIAL STATEMENTS

For the year ended 31 December 2024

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Income					
Donations and legacies	2a	171,695	1,485	173,180	91,424
Charitable activities	2b	5,262	-	5,262	1,572
Other trading activities	2c	40,875	-	40,875	32,893
Investments	2d	3,923	-	3,923	3,875
Other receipts	2e	-	-	-	-
Total income		221,755	1,485	223,240	129,764
Expenditure					
Raising funds		-	-	-	-
Charitable activities	3a	166,912	1,485	168,397	104,239
Other trading activities	3b	19,400	-	19,400	7,234
Total expenditure		186,312	1,485	187,797	111,473
Net income		35,443	-	35,443	18,291
Transfers between funds					
		-	-	-	-
Other recognised gains / (losses)					
Gains / (losses) on revaluation of fixed assets		-	-	-	-
Other gains / (losses)		-	-	-	-
<i>Reconciliation of funds</i>					
Net movement in funds		35,443	-	35,443	18,291
Total funds brought forward at 1 January 2024		1,230,912	-	1,230,912	1,212,621
Total funds carried forward at 31 December 2024		1,266,355	-	1,266,355	1,230,912

PAROCHIAL CHURCH COUNCIL OF ST MARK, LITTLE COMMON Registered Charity no. 1135040

BALANCE SHEET AT 31 DECEMBER 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	5	1,115,370	1,115,370
Total fixed assets		<u>1,115,370</u>	<u>1,115,370</u>
Current assets			
Debtors	6	3,595	3,858
Short term deposits		150,089	96,666
Cash at bank and in hand		<u>10,021</u>	<u>19,779</u>
		163,705	120,303
Creditors: amounts falling due within one year	7	<u>12,720</u>	<u>4,761</u>
Net current assets		150,985	115,542
Total assets less current liabilities		<u>1,266,355</u>	<u>1,230,912</u>
NET ASSETS		<u><u>1,266,355</u></u>	<u><u>1,230,912</u></u>
Funds	8		
Restricted funds		-	-
Unrestricted funds		1,266,355	1,230,912
		<u><u>1,266,355</u></u>	<u><u>1,230,912</u></u>

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

Rev'd Jonathan Fraiss
Chairman

J D Philpot
Treasurer

The accompanying notes form part of these financial statements.

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

1. Accounting policies

a Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) SORP, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and the revaluation of fixed assets. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

c Income

All income is accounted for without deduction for any costs of receivability, is recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intent to donate.

Collections are recognised when received.

Income tax recoverable is recognised when the income to which it is attached is recognised.

Legacies are recognised when the formal offer in writing of the gift is received by the PCC.

Charitable activities

Fees are recognised when received.

Other trading activities

All such income is recognised when received.

Investments

Interest entitlements are accounted for as they accrue.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Church Activities

The diocesan parish contribution is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2006 there is insufficient cost information available and therefore the cost of such assets is not shown in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,000 is written off in the year it is incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer equipment	30% straight line

No depreciation is provided on freehold property as it is the PCC's policy to maintain these assets in a continual state of sound repair. The useful economic life of these assets is so long and residual values so high that any depreciation would not be material. These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

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 might prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or the bank.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Income

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a Donations and legacies				
Planned giving	58,530		58,530	56,339
Collections at services	5,119	1,485	6,604	10,636
Sundry donations	14,514		14,514	6,475
Income tax recoverable	17,142		17,142	15,971
Legacies	76,390		76,390	2,003
	<u>171,695</u>	<u>1,485</u>	<u>173,180</u>	<u>91,424</u>
b Charitable activities				
Fees for weddings and funerals	5,262		5,262	1,572
	<u>5,262</u>		<u>5,262</u>	<u>1,572</u>
c Other trading activities				
Church hall lettings	40,306		40,306	32,409
Car park rent				
Parish magazine advertisements	569		569	484
	<u>40,875</u>		<u>40,875</u>	<u>32,893</u>
d Investments				
Interest	3,923		3,923	3,875
	<u>3,923</u>		<u>3,923</u>	<u>3,875</u>
e Other receipts				
Staff furlough grant				
	<u>221,755</u>	<u>1,485</u>	<u>223,240</u>	<u>129,764</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Expenditure

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
a Charitable activities				
Missionary and charitable giving				
Local	855	500	1,355	876
National		468	468	772
Overseas	500	517	1,017	3,119
	<u>1,355</u>	<u>1,485</u>	<u>2,840</u>	<u>4,767</u>
Ministry costs:				
Diocesan parish contribution	81,445		81,445	73,028
Wedding and funeral fees payable to the Diocese	2,746		2,746	772
Other clergy costs	4,746		4,746	4,325
Insurance	1,880		1,880	1,834
Church running expenses	7,907		7,907	5,314
Church maintenance	42,402		42,402	826
Upkeep of services	1,203		1,203	1,118
Upkeep of church and hall gardens	780		780	1,431
Parish magazine and other printing, telecoms.	3,048		3,048	3,591
Church hall running costs (part)	19,400		19,400	7,233
	<u>166,912</u>	<u>1,485</u>	<u>168,397</u>	<u>104,239</u>
b Other trading activities				
Church hall running costs (part)	19,400		19,400	7,234
	<u>19,400</u>		<u>19,400</u>	<u>7,234</u>
	<u>186,312</u>	<u>1,485</u>	<u>187,797</u>	<u>111,473</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Staff costs

	2024	2023
	£	£
Wages and salaries	8,348	6,801

5 Fixed Assets

Tangible fixed assets

	Freehold land and buildings	Church equipment	TOTAL
	£	£	£
Cost or valuation			
At 1 January 2024	1,115,370	57,159	1,172,529
Additions	-	-	-
Disposals	-	-	-
Revaluation	-	-	-
At 31 December 2024	1,115,370	57,159	1,172,529
Depreciation			
At 1 January 2024	-	57,159	57,159
Provided in the year	-	-	-
Disposals	-	-	-
At 31 December 2024	-	57,159	57,159
Net book amounts			
At 31 December 2024	1,115,370	-	1,115,370
At 31 December 2023	1,115,370	-	1,115,370

The freehold land and buildings comprise the Church Hall situated in Green Lane. The balance sheet figure represents its value for insurance purposes at 1 January 2010, following a major redevelopment. The PCC considers this to be a fair estimate of the current value in use of the property.

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Debtors

	2024 £	2023 £
Income tax recoverable	3,595	3,858
Prepayments and accrued income	-	-
	3,595	3,858

7 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	12,720	4,761
	12,720	4,761

8 Statement of funds

	Bal b/fwd 1 Jan 2024 £	Income £	Expenditure £	Transfers, other gains and losses £	Bal c/fwd 31 Dec 2024 £
Unrestricted Fund					
General fund	1,230,912	221,755	(186,312)	-	1,266,355
	1,230,912	221,755	(186,312)	-	1,266,355
Restricted Funds					
Specific donations	-	1,485	(1,485)	-	-
	-	1,485	(1,485)	-	-
Total funds	1,230,912	223,240	(187,797)	-	1,266,355