

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HERNE BAY CHRIST CHURCH [HAMPTON ST ANDREW'S]

England & Wales · Charity number 1135078

Details

Other names	CHRIST CHURCH WITH ST ANDREW'S, HERNE BAY
Status	Registered
Legal form	Previously excepted
Registered	2010-03-22
Register	View on the Charity Commission register

Contact

Address	Christ Church Parish Centre Underdown Road Herne Bay Kent CT6 5BP
Phone	01227749762
Email	office@parishofhernebay.org.uk
Website	www.parishofhernebay.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Christ Church & St Andrew's are an Anglican parish in Herne Bay, Kent. It covers central Herne Bay & the Hampton areas. As an Anglican community we focus on worship, fellowship, & outreach. We have 2 church halls & a South & North room which are available for hire short/long term. We have recently gained use of a further building.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Area of benefit: UNDEFINED. IN PRACTICE, LOCAL.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£299,527	£300,426	-	-
2024-12-31	£242,676	£238,390	-	-
2023-12-31	£217,407	£241,519	-	-
2022-12-31	£261,766	£175,192	-	-
2021-12-31	£173,468	£180,290	-	-
2020-12-31	£161,431	£164,351	-	-

Trustees

Name	Role	Appointed
ANNETTE KAREN SAUNDERS		2023-09-01
Alan Leslie Rogers		2022-05-15
Anthony John Link		2025-02-20
Carol Ann Hibbert		2022-05-15
DENISE JACQUELINE PARRETT		2017-04-30
Darran Lee Hibbert		2021-06-13
Elaine Walters		2026-05-17
Hazel Aldridge		2025-05-05
Jonathan David Parrett		2024-05-12
Martin Bovingdon		2021-06-13
Paul Martyn Green		2022-06-01
Penelope Sara JOHNSTON		2019-04-28
Rev ANTHONY WILLIAM EVERETT		
Ronald Trevor Frederick Treston		2025-05-18
Ruth Seaton Plummer		2019-04-28
Sally Snelson		2020-10-18
Simon Peter Fellows		2023-09-07
Susan Frances Rogers		2023-05-14
William Scott Forrester		2026-05-17

Accounts

**Christ Church-St. Andrews
Herne Bay
Annual Report and Financial Statements
of the Parochial Church Council
For the year ended 31st December 2025**

Incumbent

**Rev Anthony Everett
The Vicarage
38, Beltinge Road
Herne Bay
Kent CT6 6BU**

Bank:

**CAF Bank
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent ME19 4JQ**

**Barclays Bank
9 St Georges Street,
Canterbury
Kent CT1 2JX**

Independent Examiner

**Sue Davis
5 Mandarin Lane,
Herne Bay
Kent CT6 5RF
Accountant**

**Christ Church St Andrews
Herne Bay
Parochial Church Council
Annual Report for 2025**

Background

The PCC of Christ Church St Andrews, Herne Bay has during the year had the responsibility along with the incumbent, the Reverend Anthony Everett in promoting in the ecclesiastical parish the whole mission of the church - pastoral, evangelical, social and ecumenical. It has specifically concentrated on being a church where our aim is to glorify God by building a Christ centred community through the power of the Holy Spirit.

The PCC has the responsibility for the maintenance of the fabric of the two churches with the attached halls, the St Andrews Christian Centre, the North and South Rooms including the furniture and furnishing within them.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. At the year end the following were members of the PCC -

Incumbent:	Reverend Anthony Everett	Chairman
Associate Vicar	Reverend Simon Fellows	
Curate	Reverend Denise Parrett	
Churchwarden	Darran Hibbert	
Churchwarden	Alan Rogers	
Treasurer	Richard Beagley (elected until APCM) – Anthony Link (Coopted from APCM)	
Deanery Synod Members	Darran Hibbert, Alan Rogers and Sue Rogers	
Elected Members	Richard Beagley (Until APCM)	Jonathan Parrett
	Martin Bovingdon (Pcc Vice Chair)	Dave Payne
	Paul Green	Ruth Plummer
	Carol Hibbert	Annette Saunders
	Penny Johnson	Andy Snelson
	Malcolm Owen	Sally Snelson

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can be accessible to the many groups within our parish. Our services put faith into practice through scripture, prayer, liturgy, music and the sacraments. In 2025 we saw growth in terms of attendance at most of our congregations and in our small group numbers. We continued to maintain our small group network and saw new and old ministries flourish due to God's goodness. We seek to be a welcoming church family at all times but especially around the major Christian festivals. We have continued to run a Food Larder for those who have no food changing its focus so it more achieves our aims for it and continued to offer advice to those who need help with job applications or benefit claims as best we could. These services have continued to be increasingly well used as the year progressed.

When planning our activities throughout the year, the incumbent and PCC have sought to fulfil the Commission's guidance on public benefit and, in particular, the specific guidance to charities for the advancement of religion. In particular we seek to enable everyone in our parish to live out their faith as part of our church community by –

- Services and prayer; learning more about the Gospel through the Bible and developing knowledge and trust in Jesus. A new monthly afternoon service started at St Andrews in November, 2025.

- Providing pastoral care for people living in the parish (through various means).
- Evangelistic, missionary and outreach work (this continues to be our greatest challenge but through Festival Services, Care Homes ministry, Food Larder, South Room, Sunday Services, Bay Ignite and schools provision we have seen our impact grow and develop.)

To facilitate this work, it is important that we maintain the fabric of the two churches with the attached halls, the St Andrew's Christian Centre, the North and South Rooms. This year we have had a number of challenges but have sought to meet these and to ensure that when needed the buildings were available and in the best state possible. Work on the redesign of St Andrews Church which we hoped to finish in 2025 was completed except for minor issues, so it is now more suitable and useful to the community. This has been funded from reserves and generous donations.

Achievements and performance

The PCC are keen to offer a range of activities during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The provision we have been able to make has been noted above. In 2026 we will continue to be open to starting new ministries and stopping ones that no longer fulfil their purpose. In 2025 our paid and volunteer staff continued to work hard to provide the best services we can.

Furthermore, we will continue to look for new ways to engage with the community. The social side of the church was, before the pandemic, well developed and very well supported; we hoped to be able to return to much of this in 2025 and we were able to do this. Christmas school services were well received and we are glad to have continued great relationships with all our local schools. We have continued to support our two new mid-week congregations aimed at both families and adults and have been encouraged by the growth in these congregations.

In addition to our regular services and activities we have taken less funerals than usual but have had baptisms both in the church and the sea. The church has never had many marriages and that continues to be case.

Deanery Synod

Three lay members of the PCC join the vicar, associate vicar and the curate on the Deanery Synod. Our parish has an active involvement in the deanery and through that with the wider church. The Deanery had some significant challenges to face in 2025 which will continue into 2026, many in regards to local church finance and parish reorganisation.

The Fabric

We have sought to keep the buildings safe for use and have upgraded various parts of both churches to make them safe and welcoming spaces.

Pastoral Care

The church also runs many small groups for both the church family and wider community. The staff and various volunteers sought and continue to seek to offer support and encouragement. We have tried not to miss anyone out but recognise we will have not succeeded in everything we tried to do.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give money away to three organizations in this country and abroad – Scripture Union, Mission without borders and Church Army Africa in Nairobi. These were selected for the years 2023-2025. From 2026 we will support The Bible Society, Open Doors and Church Army Africa in Nairobi. We provided food and help to the local community.

Ecumenical Relationships

The local church leaders have met together occasionally, and we have continued to look at the best way forward for the churches to work together.

Committees

The PCC met ten times in 2025 and had a Saturday morning thinking about the future direction of the church when other church leaders were also present.

Church Electoral Roll

The number registered on the electoral roll at the 2025 APCM in May was 173.

Finance

The detailed financial statements follow this report. These show that the total Income of Christchurch St Andrews was £299,526.88 and expenditure was £300,425.83 showing a deficit of £898.95. The balance of funds as at end of December 2025 was as follows:-

General Fund - £131,999.57

Ass Vicar Fund - £54,176.88

Ashburnham - £211.46

The PCC have authorized significant repairs & maintenance expenditure 2025 on the St Andrews building (£36,751.95) and this is reflected in the 2025 accounts. The Restricted Fund set up in order to finance the Associate Vicar post has been used this year with the continued appointment of the Rev Simon Fellows. The balance of this account at the end of 2025 is shown above. Other significant areas of expenditure are Missionary giving (£9250), Parish share (£100,230.82), staff costs (£25,394.77), and church general repairs (12,101.64)

Anthony Everett

Chairman – 16th March 2026

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST ANDREWS

STATEMENT OF FINANCIAL ACTIVITIES

For the 12 months ended 31

December, 2025	Unrestricted Funds	Restricted Funds	Total Funds 2025 Total	Unrestricted Funds	Restricted Funds	Total Funds 2024 Total
Income and Endowments						
Voluntary Income	£215,679.26	£39,137.93	£254,817.19	£166,386.00	£47,784.00	£214,170.00
Income from investments	£1,771.96	£0.00	£1,771.96	£1,921.00	£0.00	£1,921.00
Church Activities	£41,484.33	£0.00	£41,484.33	£26,585.00	£0.00	£26,585.00
Other Income	£1,453.40	£0.00	£1,453.40	£0.00	£0.00	£0.00
Total Income	£260,388.95	£39,137.93	£299,526.88	£194,892.00	£47,784.00	£242,676.00

Expenditure On						
Church activities	£237,492.78	£62,933.05	£300,425.83	£184,720.00	£53,670.00	£238,390.00
Raising funds	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Other resources expended	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Total Expenditure	£237,492.78	£62,933.05	£300,425.83	£184,720.00	£53,670.00	£238,390.00

Gains (loses)	£22,896.17	£23,795.12	-£898.95	£10,172.00	-£5,886.00	£4,286.00
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Gains (losses on investments)	£103.29		£103.29	£124.00		£124.00
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Funds BF	£109,210.00	£77,972.00	£187,183.57	£98,914.00	£83,858.00	£182,772.00
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Funds CF	£132,209.46	£54,176.88	£186,387.91	£109,210.00	£77,972.00	£187,182.00
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Balance Sheet as at 31st December 2025

	2025	2024
Investments	£4,323.39	£4,220
Debtors	£7,977.49	£41,993
Short term Deposits	£35,380.24	£33,848
Cash at Bank and in hand	£145,329.68	£112,761
	£193,010.80	£192,822

Creditors	-£6,622.89	-£5,640
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Net Current Assets	£186,387.91	£187,182
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Reconciliation

Opening Balance @ 1Jan	£187,183.57
Gains on investments	£103.29
2025 Debtors	£299,526.88
2025 Creditors	-£300,425.83
Total	£186,387.91

Allocation of net current assets over funds

General Fund	£131,999.57
Ashburnham (Agency)	£211.46
Associate Vicar Fund	£54,176.88
Total	£186,387.91

Signed



Rev. Anthony Everett
Vicar

Signed



Anthony John Link
Treasurer

Christ Church, Herne Bay
The PCC Secretary
William Street
Herne Bay
CT6 5NR

23rd March 2026

Independent examiner's report to the PCC of Christ Church with St Andrew

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2025.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yours faithfully, -



Sue Davis BSc (Hons) ACCA

PAROCHIAL CHURCH COUNCIL OF CHRISTCHURCH WITH ST. ANDREWS

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December, 2025

1. ACCOUNTING POLICIES

a) Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, with the Regulations "true and fair view" provisions, together with FRS102 2016 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP FRS102

The financial statements have been prepared under the historical cost convention, except for the valuation of investment assets are shown at fair value.

b) Funds

Funds held by the PCC are:

Unrestricted funds – These represent the remaining income of funds of the PCC that are available for spending on general purposes of the PCC, including amount designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' report. The PCC has a Reserves Policy which is detailed later in the accounts.

Restricted funds – These are income funds that must be spent on restricted purposes and details of the funds and restrictions provided are shown in the notes to the accounts.

Endowment Funds – These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of the restrictions are shown in the notes to the accounts.

c) Incoming resources

Recognition of Income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. The PCC becomes legally entitled to the use of the resources:
2. And the inflow of economic benefits is probable: and
3. The monetary value can be measured sufficiently reliable.

Fundraising costs – Funds raised from events and trading activities (e.g. a fete, a garden party or sale of books and magazines) are reported gross in the SOFA – i.e. before any related costs that may have been deducted from the gross proceeds.

Grants and donations – Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid claims etc – Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind – Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of the gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of the gift, if feasible – or else recognised when sold by the charity. Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when received and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

Rental income – This is included in the accounts when receivable.

Investment income – This is included in the accounts when receivable.

Investment gains and losses – This includes any gains or losses on the sale of investments and any gain or loss resulting from revaluation to market value at the end of the year.

d) Expenditure and Liabilities

Liability recognition – Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs – Includes costs of the preparation and examination of statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions – These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for the entitlement to the grant which remain within the control of the PCC.

e) Assets

Consecrated and beneficed property – In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in the financial statements.

Movable church furnishings – These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

There are no **Tangible fixed assets** which have capitalised by the Church.

Investments Investments quoted on a recognised stock exchange or whose value from them (CIF's etc) are valued at market value at the year end.

Other investments assets are included at trustees' best estimate of the market value.

Short term deposits – Include cash held on deposit either with the CBF Church of England Funds or at the bank.

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST ANDREW
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31
December, 2025

Income and
endowments

	Unrestricted Funds	Restricted Funds	Total Funds 2025 Total	Unrestricted Funds	Restricted Funds	Total Funds 2024 Total
<i>Income resources from donors</i>						
Planned Giving	£124,375.96	£26,804.25	£151,180.21	£102,959.00	£0.00	£102,959.00
Collections (open plate)	£17,814.38	£90.00	£17,904.38	£6,979.00	£0.00	£6,979.00
Donations and appeals	£32,241.58	£10,000.00	£42,241.58	£40,542.00	£41,857.00	£82,399.00
Donations - Food Larder	£3,839.85	£0.00	£3,839.85			
Donations - Card						
Reader	£4,662.70	£0.00	£4,662.70			
Donations -VDF	£550.00	£0.00	£550.00			
Donations -Holiday Club	£470.00	£0.00	£470.00			
Income tax recoverable	£31,724.79	£2,243.68	£33,968.47	£15,906.00	£5,927.00	£21,833.00
Grants	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Legacies	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Sub Total	£215,679.26	£39,137.93	£254,817.19	£166,386.00	£47,784.00	£214,170.00
<i>Activities for generating funds</i>						
Ashburnham Deposits	£211.46		£211.46			
Misc Income	£1,241.94		£1,241.94			
Sub Total	£1,453.40	£0.00	£1,453.40			
<i>Income from investments</i>						
Goldfinch Bequest	£80.93		£80.93	£109.00	£0.00	£109.00
Other Interest	£92.99		£92.99	£0.00	£0.00	£0.00
CBF Deposit Funds	£1,598.04		£1,598.04	£1,812.00	£0.00	£1,812.00
Sub Total	£1,771.96	£0.00	£1,771.96	£1,921.00	£0.00	£1,921.00
<i>Church activities</i>						
Fees from weddings etc	£2,508.00	£0.00	£2,508.00	£3,410.00	£0.00	£3,410.00
Rent - St Andrews Christian Centre	£0.00	£0.00	£0.00		£0.00	£0.00
Church Hall lettings	£38,976.33	£0.00	£38,976.33	£23,175.00	£0.00	£23,175.00
Sub Total	£41,484.33	£0.00	£41,484.33	£26,585.00	£0.00	£26,585.00
Total Income	£260,388.95	£39,137.93	£299,526.88	£194,892.00	£47,784.00	£242,676.00

Expenditure	Unrestricted Funds	Restricted Funds	Total Funds 2025 Total	Unrestricted Funds	Restricted Funds	Total Funds 2024 Total
<i>Church activities</i>						
Missionary and charitable giving	£9,250.00	£0.00	£9,250.00	£7,600.00		£7,600.00
Ministry Costs:						
Diocesan Quota	£100,230.82	£62,933.05	£163,163.87	£92,317.00	£53,670.00	£145,987.00
Clergy Expenses	£4,388.99	£0.00	£4,388.99	£4,654.00		£4,654.00
Clergy Secretary & staff costs	£25,382.94	£0.00	£25,382.94	£22,447.00		£22,447.00
Vicar Discretionary Fund	£3,519.00	£0.00	£3,519.00			
Upkeep of services	£4,770.66	£0.00	£4,770.66	£4,594.00		£4,594.00
Church running and maintenance			£0.00			
Light, Heat, Water & Insurance	£25,394.77	£0.00	£25,394.77	£25,854.00		£25,854.00
Junior Church & Youth Work	£1,405.43	£0.00	£1,405.43	£398.00		£398.00
Church repairs	£12,101.64	£0.00	£12,101.64	£17,378.00		£17,378.00
St Andrews - Renovations	£36,751.95	£0.00	£36,751.95			
Fees	£1,648.00	£0.00	£1,648.00	£1,991.00		£1,991.00
Bay Ignite	£1,955.15	£0.00	£1,955.15	£1,392.00		£1,392.00
Food Larder	£1,625.12	£0.00	£1,625.12			
Ashburnham	£0.00		£0.00			
Holiday Club	£317.45		£317.45			
Outreach	£1,810.87	£0.00	£1,810.87	£0.00		£0.00
Church management & administration						
Printing, stationery & IT	£5,868.01	£0.00	£5,868.01	£4,976.00		£4,976.00
Professional Fees	£0.00	£0.00	£0.00	£0.00		£0.00
Bank Charges	£279.98	£0.00	£279.98	£181.00		£181.00
Independent Examiner Fees	£0.00	£0.00	£0.00	£0.00		£0.00
Payroll fees	£792.00	£0.00	£792.00	£938.00		£938.00
Total Expenditure	£237,492.78	£62,933.05	£300,425.83	£184,720.00	£53,670.00	£238,390.00

Excess of Expenditure over income £22,896.17 -£23,795.12 -£898.95

	2025	2024
Staff Costs	£25,382.94	£22,447.00
Number of employees	4	

During the year the PCC employed a Cleaner, an Assistant Minister for Music, an Parish Administrator and a Food Larder Organiser all on a part time basis. None of whom earned £50,000 per year or more.

Investments – Current Assets

	2025	2024
Market value at 1 January, 2025	£4,220.10	£4096
Net gains and revaluation	£103.29	£124
Market value at 31 December, 2025	£4,323.39	£4220

Missionary & charitable giving

	2025 General	2024 General
Christian Vision for Men		£100
Church Army Africa	£3,000	£2,500
Mission without Borders	£3,000	£2,500
Scripture Union	£3,000	£2,500
Simeon Trustees Patrons Gift/ 1075	£250	
Total	£9,250	£7,600



**Christ Church
St. Andrews**

Glorifying God : Building Community

RESERVES POLICY

The Parochial Church Council acknowledges that as a registered charity it needs to be able to sustain its operations and a Reserves Policy is necessary to help it monitoring that it is achieving that goal.

To do this, it needs to have 3 months expenditure available to meet ongoing commitments. In 2025 this amounted to £65720. These reserves are held as follows

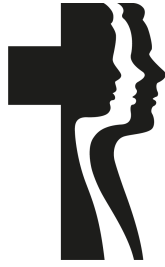
CCLA – Goldfinch Investment	£4,323.39
CCLA -General Fund	£12,323.80
CCLA – Staffing Fund	£23,056.44
Barclays Bank Account	£26,016.37
TOTAL	£65,720.00

In addition to this the PCC holds £54,176.88 in a Restricted Fund for the Associated Vicar.

The net current assets held by the PCC at 31st December, 2025 were £186,387.91.

The PCC will revise the Reserves Policy annually.

Accounts



Christ Church St. Andrews

Glorifying God : Building Community

**Christ Church-St. Andrews
Herne Bay**

**Annual Report and Financial Statements
of the Parochial Church Council**

For the year ended 31st December 2024

Incumbent

**Rev Anthony Everett
The Vicarage
38, Beltinge Road
Herne Bay
Kent CT6 6BU**

Bank:

**CAF Bank
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent ME19 4JQ**

**Barclays Bank
9 St Georges Street,
Canterbury
Kent CT1 2JX**

Independent Examiner

**Sue Davis
5 Mandarin Lane,
Herne Bay
Kent CT6 5RF**

Accountant

Christ Church St Andrews
Herne Bay

Parochial Church Council

Annual Report for 2024

Background

The PCC of Christ Church St Andrews, Herne Bay has during the year had the responsibility along with the incumbent, the Reverend Anthony Everett in promoting in the ecclesiastical parish the whole mission of the church - pastoral, evangelical, social and ecumenical. It has specifically concentrated on being a church where our aim is to glorify God by building a Christ centred community through the power of the Holy Spirit.

The PCC has the responsibility for the maintenance of the fabric of the two churches with the attached halls, the St Andrews Christian Centre, the North and South Rooms including the furniture and furnishing within them.

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Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. At the year end the following were members of the PCC -

Incumbent:	Reverend Anthony Everett	Chairman
Associate Vicar	Reverend Simon Fellows	
Curate	Reverend Denise Parrett	(from June 29 th ordination)
Ex- officio	Denise Parrett	(until June 28 th as on Diocesan Synod)
Churchwarden	Darran Hibbert Alan Rogers	
Treasurer	Richard Beagley	(elected)
Secretary	Milota Biagi	(appointed)
Deanery Synod Members	Darran Hibbert Alan Rogers Sue Rogers	
Elected Members	Richard Beagley Martin Bovingdon Paul Green Carol Hibbert Penny Johnson Malcolm Owen	Jonathan Parrett Dave Payne Ruth Plummer Annette Saunders Andy Snelson Sally Snelson

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can be accessible to the many groups within our parish. Our services put faith into practice through scripture, prayer, liturgy, music and the sacraments. In 2024 we saw growth in terms of attendance at most of our congregations and in our small group numbers. We continued to maintain our small group network and saw new and old ministries flourish due to God's goodness. We seek to be a welcoming church family at all times but especially around the major Christian festivals. We have continued to run a Food Larder for those who have no food changing its focus so it more achieves our aims for it and continued to offer advice to those who need help with job applications or benefit claims as best we could. These services have continued to be increasingly well used as the year progressed.

When planning our activities throughout the year, the incumbent and PCC have sought to fulfil the Commission's guidance on public benefit and, in particular, the specific guidance to charities for the advancement of religion. In particular we seek to enable everyone in our parish to live out their faith as part of our church community by –

- Services and prayer; learning more about the Gospel through the Bible and developing knowledge and trust in Jesus.
- Providing pastoral care for people living in the parish (through various means).
- Evangelistic, missionary and outreach work (this continues to be our greatest challenge but through Festival Services, Care Homes ministry, Food Larder, South Room, Sunday Services, Bay Ignite and schools provision we have seen our impact grow and develop.)

To facilitate this work, it is important that we maintain the fabric of the two churches with the attached halls, the St Andrew's Christian Centre, the North and South Rooms. This year we have had a number of challenges but have sought to meet these and to ensure that when needed the buildings were available and in the best state possible. We have continued the redesign of St Andrews Church which we hope to finish in 2025 so it will be more suitable and useful to the community. This has been funded from reserves and a generous donation.

Achievements and performance

The PCC are keen to offer a range of activities during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The provision we have been able to make has been noted above. In 2025 we will continue to be open to starting new ministries and stopping ones that no longer fulfil their purpose. In 2024 our paid and volunteer staff continued to work hard to provide the best services we can.

Furthermore, we will continue to look for new ways to engage with the community. The social side of the church was, before the pandemic, well developed and very well supported; we hoped to be able to return to much of this in 2024 and we were able to do this. Christmas school services were well received and we are glad to have continued great relationships with all our local schools. We have continued to support our two new mid-week congregations aimed at both families and adults and at the end of 2024 these were in good heart. We have continued our Sunday congregation aimed at young families which is much appreciated but has fallen in number and so we plan to close it in early 2025.

In addition to our regular services and activities we have taken less funerals than usual and had only a few baptisms. The church has never had many marriages and that continues to be case.

Deanery Synod

Three lay members of the PCC join the vicar, associate vicar and since June 2024 the curate on the Deanery Synod. Our parish has an active involvement in the deanery and through that with the wider church. The Deanery had some significant challenges to face in 2024 which will continue into 2025, many in regards to local church finance and parish reorganisation.

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We have sought to keep the building safe for use and have upgraded various parts of both churches to make them safe and welcoming spaces.

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The church also runs many small groups for both the church family and wider community. The staff and various volunteers sought and continue to seek to offer support and encouragement. We have tried not to miss anyone out but recognise we will have not succeeded in everything we tried to do.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give money away to three organizations in this country and abroad – Scripture Union, Mission without borders and Church Army Africa in Nairobi. These were selected for the years 2023-2025. We provided food and help locally.

Ecumenical Relationships

The local church leaders have met together occasionally and we have continue to look at the best way forward for the churches to work together.

Committees

The PCC met ten times in 2024 and had a Saturday morning thinking about the future direction of the church when other church leaders were also present..

Church Electoral Roll

The number registered on the electoral roll at the 2024 APCM in May was 165.

Finance

The detailed financial statements follow this report and show a net gain on the general fund for 2024 of £10,296 leaving £109,210 to carry forward to 2025. The PCC have authorized significant repairs & maintenance expenditure of a capital nature in 2024 on the St Andrews building and in Christ Church and this is reflected in the 2025 accounts. The Restricted Fund set up in order to finance the Associate Vicar post has been used this year with the continued appointment of the Rev Simon Fellows. The balance of this account at the end of 2024 was £77,972.

Anthony Everett
Chairman – March - 2025

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2024	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023
	Note	£	£	£	£	£	£
Income and endowments							
Voluntary income	2a	166,386	47,784	214,170	140,660	51,902	192,562
Activities for generating funds	2b	-	-	-	-	-	-
Income from investments	2c	1,921	-	1,921	1,268	-	1,268
Church activities	2d	26,585	-	26,585	23,577	-	23,577
Other income	2e	-	-	-	-	-	-
Total Income		194,892	47,784	242,676	165,505	51,902	217,407
Expenditure on:							
Church activities	3a	184,720	53,670	238,390	219,911	21,608	241,519
Raising funds	3b	-	-	-	-	-	-
Other resources expended	3c	-	-	-	-	-	-
Total Expenditure		184,720	53,670	238,390	219,911	21,608	241,519
Gains/(losses) on investment assets							
Net income/(expenditure)		10,172	(5,886)	4,286	(54,406)	30,294	(24,112)
Transfers between funds - transfers in							
Transfers between funds - transfers out							
Gains/(losses) on revaluation of fixed assets							
Other recognised gains/(losses)		124		124	216		216
Net movement in funds		10,296	(5,886)	4,410	(54,190)	30,294	(23,896)
Reconciliation of funds:							
Total funds brought forward at 1 January		98,914	83,858	182,772	153,104	53,564	206,668
Total funds carried forward at 31 December		£109,210	£77,972	£187,182	£98,914	£83,858	£182,772

BALANCE SHEET AS AT 31 December 2024

		2024		2023	
		£	£	£	£
Investment		4,220		4,096	
Debtors	7	41,993		20,542	
Short term deposits		33,848		32,142	
Cash at bank and in hand		112,761		130,043	
		<u>£192,822</u>		<u>£186,823</u>	
Creditors: amounts falling due within one year	8		(5,640)		(4,051)
Net Current Assets			<u><u>£187,182</u></u>		<u><u>£182,772</u></u>

Approved by the Parochial Church Council on 10th April 2025 and signed by:

.....
Rev. A. W. Everett

.....
Mr. Richard Beagley (Treasurer)

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

1. ACCOUNTING POLICIES

a Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 2016 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP FRS102.

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report. The Reserves policy of the PCC is to endeavor to retain £55,000 as unrestricted throughout the year, currently representing 3 months of unrestricted church activities. Unrestricted reserves at December 2024 are shown as £109,000.

Restricted funds - These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA – i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible – or else recognised when sold by the charity. Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

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

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

Consecrated and beneficed property - In so far as consecrated and beneficed property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishings - These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

There are no **Tangible fixed assets** which have been capitalised by the Church.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

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

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2024

2. Income and endowments

sd	Unrestricted Funds £000's	Restricted Funds £000's	TOTAL FUNDS 9mths 2024 £000's		Unrestricted Funds £000's	Restricted Funds £000's	TOTAL FUNDS 12mths 2023 £000's
<i>a. Incoming resources from donors</i>							
Planned giving:	102,959	-	102,959	109%	94,376	-	94,376
Collections (open plate)	6,979	-	6,979		4,025	-	4,025
Donations and appeals	40,542	41,857	82,399		28,317	41,269	69,586
Income tax recovered	15,906	5,927	21,833		13,567	10,633	24,200
Grants	-	-	-		-	-	-
Legacies	-	-	-		375	-	375
	<u>166,386</u>	<u>47,784</u>	<u>214,170</u>		<u>140,660</u>	<u>51,902</u>	<u>192,562</u>
<i>b Activities for generating funds</i>							
Fetes, bazaars and other fund-raising €	-	-	-		-	-	-
Magazine advertising	-	-	-		-	-	-
<i>c Income from investments</i>							
Goldfinch Bequest	-	-	-		-	-	-
Other Interest	109	-	109		183	-	183
CBF Deposit Funds	1,812	-	1,812		1,085	-	1,085
	<u>1,921</u>	<u>-</u>	<u>1,921</u>		<u>1,268</u>	<u>-</u>	<u>1,268</u>
<i>d Church activities</i>							
Fees from weddings etc	3,410	-	3,410		5,047	-	5,047
			-				-
Rent St Andrews Christian Centre	-	-	-		1,779	-	1,779
			-				-
Church hall lettings	23,175	-	23,175		16,751	-	16,751
	<u>26,585</u>	<u>-</u>	<u>26,585</u>		<u>23,577</u>	<u>-</u>	<u>23,577</u>
<i>e Other income</i>							
Insurance receipt	-	-	-		-	-	-
Agency	-	-	-		-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total income	<u><u>194,892</u></u>	<u><u>47,784</u></u>	<u><u>242,676</u></u>		<u><u>165,505</u></u>	<u><u>51,902</u></u>	<u><u>217,407</u></u>

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2024**

7 Debtors

	£	£
Income tax recoverable	39,544	17,712
Hall rental	2,449	2,830
	<u>41,993</u>	<u>20,542</u>

8 Creditors

Creditors: amounts falling due within one year

	£	£
Other accrued expenses	5,640	4,051
	<u>5,640</u>	<u>4,051</u>

9 Analysis of Net assets by fund

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£	£
Fixed assets for church use	0	0	0	0	0	0
Investment fixed assets	0	0	0	0	0	0
Current assets	109,210		77,972	0	187,182	182,772
Current liabilities	0			0	0	0
Long term liabilities	0	0	0	0	0	0
	<u>109,210</u>	<u>0</u>	<u>77,972</u>	<u>0</u>	<u>187,182</u>	<u>182,772</u>

10 Statement of funds

	At 1 Jan 2024	Income	Expenditure	Transfers, other gains and losses	At 31 Dec 2024
	£	£	£	£	£
Unrestricted Funds - undesignated	0	194,892	(184,720)	124	109,210
Unrestricted Funds - designated	0	0	0	0	0
	<u>0</u>	<u>194,892</u>	<u>(184,720)</u>	<u>124</u>	<u>109,210</u>
Restricted Funds					
Associate Fund	-	47,784	(53,670)		77,972
	<u>0</u>	<u>47,784</u>	<u>(53,670)</u>	<u>0</u>	<u>77,972</u>
Endowment Funds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>0</u>	<u>242,676</u>	<u>(238,390)</u>	<u>124</u>	<u>4,410</u>

11 Missionary and charitable giving

	2024		2023	
	General	Restricted	General	Restricted
	£	£	£	£
Christian Vision for Men	100		1000	
Church Army Africa	2500		2500	
Mission without borders	2500		2500	
Scripture Union	2500		2500	
	<u>7600</u>	<u>0</u>	<u>8500</u>	<u>0</u>

Christ Church, Herne Bay
The PCC Secretary
William Street
Herne Bay
CT6 5NR

16th April 2025

Independent examiner's report to the PCC of Christ Church with St Andrew

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2024.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yours faithfully,



Sue Davis BSc (Hons) ACCA

Accounts

**Christ Church-St. Andrews
Herne Bay**

**Annual Report
And
Financial statements
Of the
Parochial Church Council**

For the year ended 31st December 2023

Incumbent

**Rev Anthony Everett
The Vicarage
38, Beltinge Road
Herne Bay
Kent CT6 6BU**

Bank:

**CAF Bank
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent ME19 4JQ**

**Barclays Bank
Mortimer Street
Herne Bay
Kent CT6 5EE**

Independent Examiner

**Sue Davis
5 Mandarin Lane,
Herne Bay
CT6 5RF**

Accountant

Christ Church St Andrews
Herne Bay

Parochial Church Council

Annual Report for 2023

Background

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Furthermore, we will continue to look for new ways to engage with the community. The social side of the church was, before the pandemic, well developed and very well supported; we hoped to be able to return to much of this in 2023 but continued to be one of the hardest areas of church life to rebuild so we have plans to work on this in 2024. Christmas school services were well received and we are glad to have continued great relationships with all our local schools. We have continued to support our two new mid-week congregations aimed at both families and adults and at the end of 2023 these were in good heart. We have continued our Sunday congregation aimed at young families which is much appreciated and has grown in number, a need we mentioned in last year's accounts.

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Anthony Everett
Chairman – March - 2024

Christ Church, Herne Bay
The PCC Secretary
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15th April 2024

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Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

It is important to ensure that all income is recorded as income and not netted against expenditure as directed by FRS102.

Yours faithfully,



Sue Davis BSc (Hons) ACCA

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
Income and endowments							
<i>Voluntary income</i>	2a	140,660	51,902	192,562	176,029	61,105	237,134
<i>Activities for generating funds</i>	2b	-	-	-	104	-	104
<i>Income from investments</i>	2c	1,268	-	1,268	575	-	575
<i>Church activities</i>	2d	23,577	-	23,577	18,446	-	18,446
<i>Other income</i>	2e	-	-	-	5,495	12	5,507
Total		165,505	51,902	217,407	200,649	61,117	261,766
Expenditure on:							
<i>Church activities</i>	3a	219,911	21,608	241,519	167,169	7,900	175,069
<i>Raising funds</i>	3b	-	-	-	-	-	-
<i>Other resources expended</i>	3c	-	-	-	123	-	123
TOTAL		219,911	21,608	241,519	167,292	7,900	175,192
<i>Gains/(losses) on investment assets</i>							
Net income/(expenditure)		(54,406)	30,294	(24,112)	33,357	53,217	86,574
Transfers between funds - transfers in							
Transfers between funds - transfers out							
<i>Gains/(losses) on revaluation of fixed assets</i>							
Other recognised gains/(losses)		216		216	(601)		(601)
Net movement in funds		(54,190)	30,294	(23,896)	32,756	53,217	85,973
Reconciliation of funds:							
Total funds brought forward at 1 January		153,104	53,564	206,668	120,348	347	120,695
Total funds carried forward at 31 December	10	£98,914	£83,858	£182,772	£153,104	£53,564	£206,668

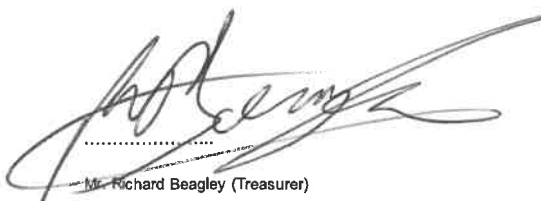
BALANCE SHEET AT 31 DECEMBER 2023

		2023 £	2022 £
Investment	6b	4,096	3,880
Debtors	7	20,542	9,433
Short term deposits		32,142	31,144
Cash at bank and in hand		<u>130,043</u>	<u>166,282</u>
		£186,823	£210,739
Creditors: amounts falling due within one year	8	<u>(4,051)</u>	<u>(4,071)</u>
Net current assets	9	£182,772	£206,668

Approved by the Parochial Church Council on 18/04/24 And signed by:



Rev. A. W. Everett



Mr. Richard Beagley (Treasurer)

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

a Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 2016 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP FRS102.

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report. The Reserves policy of the PCC is to endeavor to retain £55,000 as unrestricted throughout the year, currently representing 3 months of unrestricted church activities. Unrestricted reserves at December 2023 are shown as £99,000.

Restricted funds - These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment funds - These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend as capital income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA – i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible – or else recognised when sold by the charity. Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

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

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

Consecrated and beneficed property - In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishings - These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

There are no **Tangible fixed assets** which have been capitalised by the Church.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

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

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

2. Income and endowments

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
<i>a. Incoming resources from donors</i>						
Planned giving:	94,376	-	94,376	93,831	-	93,831
Collections (open plate)	4,025	-	4,025	1,120	-	1,120
Donations and appeals	28,317	41,269	69,586	42,111	51,108	93,218
Income tax recovered	13,567	10,633	24,200	18,967	2,098	21,065
Grants	-	-	-	-	7,900	7,900
Legacies	375	-	375	20,000	-	20,000
	140,660	51,902	192,562	176,029	61,105	237,134
<i>b. Activities for generating funds</i>						
Fetes, bazaars and other fund-raising events	-	-	-	104	-	104
Magazine advertising	-	-	-	104	-	104
<i>c. Income from investments</i>						
Other Interest	183	-	183	170	-	170
CBF Deposit Funds	1,085	-	1,085	404	-	404
	1,268	-	1,268	574	-	574
<i>d. Church activities</i>						
Fees from weddings etc	5,047	-	5,047	3,604	-	3,604
Rent St Andrews Christian Centre	1,779	-	1,779	3,850	-	3,850
Church hall lettings	16,751	-	16,751	10,992	-	10,992
	23,577	-	23,577	18,446	-	18,446
<i>e. Other income</i>						
Insurance receipt	-	-	-	5,495	-	5,495
Agency	-	-	-	-	12	12
	-	-	-	5,495	12	5,507
Total income	£165,505	£51,902	£217,407	£200,649	£61,117	£261,766

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

3. Expenditure

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
a. <i>Church activities</i>						
Missionary and charitable giving (Note 11):	8,500	-	8,500	9,875	-	9,875
Ministry costs:						
Diocesan Quota	87,635	21,608	109,243	85,938	-	85,938
Clergy Expenses	2,993	-	2,993	1,845	-	1,845
Clergy Secretary & Staff Salaries	20,047	-	20,047	19,327	-	19,327
Upkeep of services	3,179	-	3,179	3,023	-	3,023
Church running and maintenance						
Light, Heat, Water & Insurance	24,550	-	24,550	6,700	7,900	14,600
Junior Church & Youth Work	12	-	12	-	-	-
Church repairs	63,122	-	63,122	28,558	-	28,558
Fees	2,250	-	2,250	2,420	-	2,420
Bay Ignite	1,700	-	1,700	2,570	-	2,570
Outreach	-	-	-	420	-	420
Church management and administration						
Printing, Stationery & IT	4,901	-	4,901	5,267	-	5,267
Bank Charges	180	-	180	202	-	202
Payroll fees	842	-	842	1,024	-	1,024
	219,911	21,608	241,519	167,169	7,900	175,069
b. <i>Raising funds</i>						
Stewardship costs	-	-	-	-	-	-
Fund raising costs	-	-	-	-	-	-
c. <i>Other expenditure</i>						
Misc	-	-	-	123	-	123
Total expenditure	£219,911	£21,608	£241,519	167,292	7,900	£175,192

4. Staff costs

	2023 £	2022 £
a <i>Wages and salaries</i>	20,047	19,327
Average number of employees	3	3

During both years the PCC employed a Cleaner, an Assistant Minister for Music, and a part time Parish Administrator, all on a part time basis. None of whom earned £50,000 per year or more.

b Related party transactions

There were no reportable payments in respect of PCC members, persons closely connected with them or other parties.

The total donations received from related parties in 2023 was £36,674 (2022 £38,957).

5 Tangible fixed assets

	2023 £nil	2022 £
6a Investments - Fixed Assets		£nil
6b Investments - Current Assets		
Market value at 1 January 2023	3,880	4,481
Disposals at carrying value		
Purchases at cost		
Net gains and revaluation	216	(601)
Market value at 31 December 2023	4,096	3,880

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued)
For the year ended 31 December 2023

7 Debtors

	£	£
Income tax recoverable	17,712	9,433
Hall rental	2,830	
	<u>20,542</u>	<u>9,433</u>

8 Creditors

Creditors: amounts falling due within one year

	£	£
Other accrued expenses	£4,051	4,071
	<u>4,051</u>	<u>4,071</u>

9 Analysis of Net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets for church use	0	0	0	0	0	0
Investment fixed assets	0	0	0	0	0	0
Current assets	98,914	0	83,858	0	182,772	210,739
Current liabilities	0	0	0	0	0	(4,071)
Long term liabilities	0	0	0	0	0	0
	<u>98,914</u>	<u>0</u>	<u>83,858</u>	<u>0</u>	<u>182,772</u>	<u>206,668</u>

10 Statement of funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2023 £
Unrestricted Funds - undesignated	153,103	149,614	(204,427)	216	98,506
Unrestricted Funds - designated	0	0	0	0	0
	<u>153,103</u>	<u>149,614</u>	<u>(204,427)</u>	<u>216</u>	<u>98,506</u>
Restricted Funds					
Associate Vicar Appeal	53,206	51,902	(21,608)		83,500
Ukraine / Maternity Unit					
Diocese Winter Fuel Agency	0				0
	359	15,891	(15,484)		766
	<u>53,565</u>	<u>67,793</u>	<u>(37,092)</u>	<u>0</u>	<u>84,266</u>
Endowment Funds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>206,668</u>	<u>217,407</u>	<u>(241,519)</u>	<u>216</u>	<u>182,772</u>

11 Missionary and charitable giving

	2023 £	2023 £	2022 £	2022 £
	General	Restricted	General	Restricted
London City Mission	0		3000	
Christian Vision for Men	1000		3000	
C o E Evangelical Council	0		500	
Simeon Trustees	0		250	
Superkicz Community Trust	0		125	
Church Army Africa	2500		3000	
Mission without borders	2500		0	
Scripture Union	2500		0	
	<u>8500</u>	<u>0</u>	<u>9875</u>	<u>0</u>

Accounts

**Christ Church-St. Andrews
Herne Bay**

**Annual Report
And
Financial statements
Of the
Parochial Church Council**

For the year ended 31st December 2022

Incumbent

**Rev Anthony Everett
The Vicarage
38, Beltinge Road
Herne Bay
Kent CT6 6BU**

Bank:

**CAF Bank
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent ME19 4JQ**

**Barclays Bank
Mortimer Street
Herne Bay
Kent CT6 5EE**

Independent Examiner

**Sue Davis
5 Mandarin Lane,
Herne Bay
CT6 5RF**

Accountant

Christ Church St Andrews
Herne Bay

Parochial Church Council

Annual Report for 2021

Background

The PCC of Christ Church St Andrews, Herne Bay has during the year had the responsibility along with the incumbent, the Reverend Anthony Everett in promoting in the ecclesiastical parish the whole mission of the church - pastoral, evangelical, social and ecumenical. It has specifically concentrated on being a church where our aim is to glorify God by building a Christ centred community through the power of the Holy Spirit.

The PCC has the responsibility for the maintenance of the fabric of the two churches with the attached halls, the St Andrews Christian Centre, the North and South Rooms including the furniture and furnishing within them.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. At the year end the following were members of the PCC -

Incumbent:	Reverend Anthony Everett	Chairman
Churchwarden	Darran Hibbert Alan Rogers	
Treasurer	Richard Beagley	(elected)
Secretary	Milota Biagi	(appointed)
Ex- officio	Denise Parrett	(as on Diocesan Synod)
Deanery Synod Members	David Evans Pauline Fearn Sarah Green	
Elected Members	Richard Beagley Martin Bovingdon Paul Green Carol Hibbert Sheila Howard Penny Johnson	Malcolm Owen Dave Payne Maxine Perry Ruth Plummer Sally Snelson

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can be accessible to the many groups within our parish. Our services put faith into practice through scripture, prayer, liturgy, music and the sacraments. In 2022 we saw some recovery from the effect of the covid pandemic although there were still some parts of church life that we either stopped or struggled to restart. We continued to maintain our small group network and saw new and old ministries flourish due to God's goodness. We seek to be a welcoming church family at all times but especially around the major Christian festivals. We have continued to run a Food Larder for those who have no food and continued to offer advice to those who need help with job applications or benefit claims as best we could. These services have continued to be increasingly well used as the year progressed.

When planning our activities throughout the year, the incumbent and PCC have sought to fulfil the Commission's guidance on public benefit and, in particular, the specific guidance to charities for the advancement of religion. In particular we seek to enable everyone in our parish to live out their faith as part of our church community by –

- Services and prayer; learning more about the Gospel through the Bible and developing knowledge and trust in Jesus.
- Providing pastoral care for people living in the parish (through various means).
- Evangelistic, missionary and outreach work (this continues to be our greatest challenge but through, care homes, food larder, South Room, Sunday Services, Bay Ignite and schools provision we have seen our impact grow and develop).

To facilitate this work, it is important that we maintain the fabric of the two churches with the attached halls, the St Andrew's Christian Centre, the North and South rooms. This year we have had a number of challenges but have sought to meet these and to ensure that when needed the buildings were available and in the best state possible. We have also started a small redesign of St Andrews Church so it will be more suitable and useful to the community.

Achievements and performance

The PCC are keen to offer a range of activities during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The provision we have been able to make has been noted above. In 2023 we will continue to be open to starting new ministries and stopping ones that no longer fulfil their purpose. In 2023 we hope our paid and volunteer staff will be strengthened as we are able due to generous pledges support the appointment of an associate vicar.

Furthermore we will continue to look for new ways to engage with the community. The social side of the church was before the pandemic well developed and very well supported; we hope to be able to return to much of this in 2023 because this has been one of hardest areas of church life to rebuild. Christmas school services were well received. and we are glad to have reconnected with all the schools in person rather than online. We have continued to support our two new mid-week congregations aimed at both families and adults and at the end of 2022 these were in good heart. We have continued our Sunday congregation aimed at young families which is much appreciated but needs to grow in number.

In addition to our regular services and activities we have taken less funerals than usual and had only a

few baptisms. The church has never had many marriages and that continues to be case.

Deanery Synod

Three lay members of the PCC join the vicar on the Deanery Synod. Our parish has an active involvement in the deanery and through that with the wider church. One lay member of the PCC is now on Diocesan Synod and so on Deanery Synod. The Deanery has some significant challenges to face in 2023.

The Fabric

We have sought to keep the building safe for use.

Pastoral Care

The church also runs many small groups for both the church family and wider community. The staff and various volunteers sought and continue to seek to offer support and encouragement. We have tried not to miss anyone out but recognise we will have not succeeded in everything we tried to do.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give money away to three organizations in this country and abroad – London City Mission; Christian Vision for Men and Church Army Africa in Nairobi. These will changed in 2023. We provided food and help locally.

Ecumenical Relationships

The local church leaders have met together occasionally and we have continue to look at the best way forward for the churches to work together.

Committees

The PCC met ten times in 2022 and had a Saturday morning thinking about the future direction of the church.

Church Electoral Roll

The number registered on the electoral roll at the 2022 APCM in May was 165.

Finance

The detailed financial statements follow this report and show a net Income for 2022 of £86,574 (2021 - £2,986) including a Restricted Fund of £53,206 (2021 – nil) set up in order to finance a new Associate Vicar post. These accounts are completed on an accruals basis with the 2021 comparatives re-stated. The PCC have authorized significant repairs & maintenance expenditure of a capital nature in 2023 on the St Andrews building and the Christ Church sound systems to be financed primarily from the 2022 unrestricted net income of £33,357 and a bequest of £10,000.

Anthony Everett
Chairman – April 2023

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £
Income and endowments							
<i>Voluntary income</i>	2a	176,029	61,106	237,135	164,314	0	164,314
<i>Activities for generating funds</i>	2b	104	0	104	306	0	306
<i>Income from investments</i>	2c	574	0	574	142	0	142
<i>Church activities</i>	2d	18,446	0	18,446	13,600	0	13,600
<i>Other income</i>	2e	5,495	12	5,507	6,146	347	6,493
Total		200,648	61,118	261,766	184,508	347	184,855
Expenditure on:							
<i>Church activities</i>	3a	167,169	7,900	175,069	181,869	0	181,869
<i>Raising funds</i>	3b	0	0	0	0	0	0
<i>Other resources expended</i>	3c	123	0	123	0	0	0
Total		167,292	7,900	175,192	181,869	0	181,869
<i>Gains/(losses) on investment assets</i>	6	0	0	0	0	0	0
Net income/(expenditure)		33,356	53,218	86,574	2,639	347	2,986
Transfers between funds - transfers in		0	0	0	0	0	0
Transfers between funds - transfers out		0	0	0	0	0	0
<i>Gains/(losses) on revaluation of fixed assets</i>	5	0	0	0	0	0	0
Other recognised gains/losses		(601)	0	(601)	(319)	0	(319)
Net movement in funds		32,755	53,218	85,973	2,320	347	2,667
Reconciliation of funds:							
Total funds brought forward at 1 January		£120,348	£347	£120,695	£118,028	£0	£118,028
Total funds carried forward at 31 December		£153,103	£53,565	£206,668	£120,348	£347	£120,695

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	5	0	0
Investments	6a	0	0
Total fixed assets		<u>0</u>	<u>0</u>
Investment	6b	3,880	4,481
Debtors	7	9,433	11,387
Short term deposits		31,144	30,740
Cash at bank and in hand		<u>166,282</u>	<u>75,666</u>
		210,739	122,274
Creditors: amounts falling due within one year	8	<u>(4,071)</u>	<u>(1,579)</u>
Net current assets		206,668	120,695
Total assets less current liabilities		<u>206,668</u>	<u>120,695</u>
Creditors: amounts falling due after one year	8		
NET ASSETS		<u><u>£206,668</u></u>	<u><u>£120,695</u></u>
Funds	9		
Endowment funds	10	0	0
Restricted funds	10	53,565	347
Designated funds	10	0	0
General funds	10	153,103	120,348
TOTAL FUNDS		<u><u>£206,668</u></u>	<u><u>£120,695</u></u>

The Notes on pages 3 to 8 form part of these Accounts

Approved by the Parochial Church Council on 27 April 2023 and signed on its behalf by

.....

Rev A W Everett

.....

Mr R T Beagley (Treasurer)

The accompanying notes form a part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

a Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 2016 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP FRS102.

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

b Funds

Funds held by the PCC are:

Unrestricted funds - These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report. The Reserves policy of the PCC is to endeavor to retain £30,000 as unrestricted throughout the year, currently representing 2 months of unrestricted church activities. Unrestricted reserves at December 2022 are shown as £153,000.

Restricted funds - These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

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c Incoming resources

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the use of the resources;
2. and the inflow of economic benefits is probable; and
3. the monetary value can be measured with sufficient reliability.

Fundraising costs - Funds raised from events and trading activities (e.g. a fete, a garden party or sales of books and magazines) are reported gross in the SOFA – i.e., before any related costs that may have been deducted from the gross proceeds.

Grants and donations - Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid Tax claims, etc. - Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Gifts in kind - Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the PCC are included in the accounts at their estimated fair value at the date of gift, if feasible – or else recognised when sold by the charity. Gifts in kind for the PCC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life.

Donated services and facilities - These are included in income (and at the same time in resources expended) at the estimated fair value to the PCC of the service or facility received.

Volunteer help - The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

Investment income - This is included in the accounts when receivable.

Investment gains and losses - This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

d Expenditure and Liabilities

Liability recognition - Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Governance costs - Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants payable without performance conditions - These are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

e Assets

Consecrated and beneficed property - In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Movable church furnishings - These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Tangible fixed assets for use by the Church - These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the cost of tangible fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years
Motor vehicles	x years

* No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified and included in expenditure for the year.

Investments - Investments quoted on a recognised stock exchange or whose values derive from them (CIFs, etc.) are valued at market value at the year end. Other investments assets are included at trustees' best estimate of the market value.

Trading Stocks - These are valued at the lower of cost (or gift value) or year end fair value.

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

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Income and endowments

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £
a <i>Voluntary income</i>						
Planned giving	93,831		93,831	87,723		87,723
Collections	1,120		1,120	345		345
Donations and appeals	42,111	51,108	93,219	50,049		50,049
Income tax recoverable	18,967	2,098	21,065	23,801		23,801
Grants	0	7,900	7,900	2,396		2,396
Legacies	20,000		20,000	0		0
	176,029	61,106	237,135	164,314	0	164,314
b <i>Activities for generating funds</i>						
Fetes, bazaars and other fund-raising events	104		104	306		306
Magazine advertising			0			0
	104	0	104	306	0	306
c <i>Income from investments</i>						
Goldfinch Bequest	170		170	126		126
Other interest	0		0	0		0
CBF Deposit Funds	404		404	16		16
	574	0	574	142	0	142
d <i>Church activities</i>						
Fees from weddings etc	3,604		3,604	4,204		4,204
Rent St Andrews Christian Centre	3,850		3,850	4,200		4,200
Church hall lettings	10,992		10,992	5,196		5,196
	18,446	0	18,446	13,600	0	13,600
e <i>Other income</i>						
Insurance receipt	5,495		5,495	6,146		6,146
Agency	0	12	12	0	347	347
	5,495	12	5,507	6,146	347	6,493
Total income	200,648	61,118	261,766	184,508	347	184,855

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

3 Expenditure

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £
a Church activities						
Missionary and charitable giving (Note 11):	9,875		9,875	4,822		4,822
Ministry costs:						
Diocesan Quota	85,938		85,938	110,629		110,629
Clergy Expenses	1,845		1,845	2,032		2,032
Clergy Secretary & Staff Salaries (Note 4a)	19,327		19,327	19,041		19,041
Upkeep of services	3,023		3,023	1,957		1,957
Church running and maintenance						
Light, Heat, Water & Insurance	6,700	7,900	14,600	15,778		15,778
Junior Church & Youth Work	0		0	0		0
Church repairs	28,558		28,558	15,156		15,156
Fees	2,420		2,420	3,221		3,221
Bay Ignite	2,570		2,570	2,519		2,519
Outreach	420		420	646		646
Church management and administration						
Printing, Stationery & IT	5,267		5,267	4,022		4,022
Professional Fees	0		0	0		0
Bank Charges	202		202	251		251
Independent Examiner Fees	0		0	0		0
Payroll fees	1,024		1,024	1,795		1,795
	167,169	7,900	175,069	181,869	0	181,869
b Raising funds						
Stewardship costs	0		0	0		0
Fund raising costs	0		0	0		0
	0	0	0	0	0	0
c Other expenditure						
Misc	123		123	0		0
	123	0	123	0	0	0
Total expenditure	167,292	7,900	175,192	181,869	0	181,869

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

4 Staff costs

	2022	2021
a <i>Wages and salaries</i>	<u>£19,327</u>	<u>£19,041</u>

Average number of employees 3 4
During both years the PCC employed a Cleaner, an Assistant Minister for Music and a Parish Administrator, all on a part time basis. A part time Pastoral Care worker was employed for part of 2021. None of whom earned £50,000 per year or more.

b *Related party transactions*

There were no reportable payments in respect of PCC members, persons closely connected with them or other parties.

The total donations received from related parties in 2022 was £38,957 (2021 £33,166).

	2022	2021
	£	£
5 Tangible fixed assets	nil	nil
6a Investments - Fixed Assets	nil	nil
6b Investments - Current Assets		£
Market value at 1 January 2022		4,481
Disposals at carrying value		
Purchases at cost		
Net gains and revaluation		(601)
Market value at 31 December 2022		<u>£3,880</u>

7 Debtors

Income tax recoverable	9,433	11,387
	<u>£9,433</u>	<u>£11,387</u>

8 Creditors

Creditors: amounts falling due within one year

Other accrued expenses	4,071	1,926
	<u>£4,071</u>	<u>£1,926</u>

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Analysis of Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets for church use	0	0	0	0
Investment fixed assets	0	0	0	0
Current assets	157,174	53,565	210,739	122,621
Current liabilities	(4,071)	0	(4,071)	(1,926)
Long term liabilities	0	0	0	£0
	£153,103	£53,565	£206,668	£120,695

10 Statement of funds

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2022 £
Unrestricted Funds - undesignated	120,348	200,648	(167,292)	(601)	153,103
Restricted Funds					
Associate Vicar Appeal	0	53,206			53,206
Diocese Winter Fuel	0	7,900	(7,900)		0
Agency	347	12			359
	347	61,118	(7,900)	0	53,565
Total funds	120,695	261,766	(175,192)	(601)	206,668

11 Missionary and charitable giving

	2022 £ General	2022 £ Restricted	2021 £ General	2021 £ Restricted
Beacon CAP			822	
London City Mission	3000		1000	
Christian Vision for Men	3000		2000	
C. of E. Evangelical Council	500			
Simeon Trustees	250			
Superkidz Community Trust	125			
Church Army Africa	3000		1000	
	£9,875	0	£4,822	0

Christ Church, Herne Bay
The PCC Secretary
William Street
Herne Bay
CT6 5NR

8th May 2023

Independent examiner's report to the PCC of Christ Church with St Andrew

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2022.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yours faithfully,



Sue Davis BSc (Hons) ACCA

Accounts

**Christ Church-St. Andrews
Herne Bay**

**Annual Report
And
Financial statements
of the
Parochial Church Council**

For the year ended 31st December 2021

Incumbent

**Rev Anthony Everett
The Vicarage
38, Beltinge Road
Herne Bay
Kent CT6 6BU**

Bank:

**CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill, West Malling
Kent ME19 4JQ**

**Barclays Bank
Mortimer Street
Herne Bay
Kent CT6 5EE**

Independent Examiner

**Sue Davis
5 Mandarin Lane,
Herne Bay
CT6 5RF**

Christ Church-St Andrews
Herne Bay

Parochial Church Council

Annual Report for 2021

Background

The PCC of Christ Church- St Andrews, Herne Bay has during the year had the responsibility along with the incumbent, the Reverend Anthony Everett in promoting in the ecclesiastical parish the whole mission of the church - pastoral, evangelical, social and ecumenical. It has specifically concentrated on being a church where our aim is to glorify God by building a Christ centred community through the power of the Holy Spirit.

The PCC has the responsibility for the maintenance of the fabric of the two churches with the attached halls, the St Andrew's Christian Centre, the North and South Rooms including the furniture and furnishing within them.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. At the year end the following were members of the PCC -

Incumbent:	Reverend Anthony Everett	Chairman
Churchwarden	Darran Hibbert Alan Rogers	
Treasurer	Richard Beagley	(appointed)
Secretary	Milota Biagi	(appointed)
Ex- officio	Denise Parrett	(as on Diocesan Synod)
Deanery Synod Members	David Evans Pauline Fearn Sarah Green	
Elected Members	Lesley Barwick Martin Bovingdon Carol Hibbert Sheila Howard Penny Johnson Janis Netherton	Dave Payne Maxine Perry Ruth Plummer Sally Snelson Alison Taylor Elaine Walters

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of the parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can be accessible to the many groups within our parish. Our services put faith into practice through scripture, prayer, liturgy, music and the sacraments. In 2021 we continued to live through the covid pandemic but managed to remain open throughout the majority of the year. We continued to maintain our small group network and provided a daily Biblical blog for some of the year which was most appreciated. We used social media in a number of ways to maintain links and continued providing services via a local radio station. We sought to be open as much as possible and provided services wherever we could including the major festivals. We have continued to run a Food Larder for those who have no food and continued to offer advice to those who need help with job applications or benefit claims as best we could. These services have become increasingly well used as the year progressed.

When planning our activities throughout the year, the incumbent and PCC have sought to fulfil the Commission's guidance on public benefit and, in particular, the specific guidance to charities for the advancement of religion. In particular we seek to enable everyone in our parish to live out their faith as part of our church community by –

- Services and prayer; learning more about the Gospel through the Bible and developing knowledge and trust in Jesus (as mentioned above much of this was online).
- Providing pastoral care for people living in the parish (through various means).
- Evangelistic, missionary and outreach work (this was our greatest challenge but through the local radio, care homes, food larder, South Room, Sunday Services, Bay Ignite and schools online provision we sought to do our best).

To facilitate this work, it is important that we maintain the fabric of the two churches with the attached halls, the St Andrew's Christian Centre, the North and South rooms. This year we have had a number of challenges but have sought to meet these and to ensure that when needed the buildings were available and in the best state possible.

Achievements and performance

The PCC are keen to offer a range of activities during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. The provision we have been able to make has been noted above. In 2022 we will continue to be open to starting new ministries and stopping ones that no longer fulfil their purpose.

This year has seen the church family unable to offer many social and spiritual events that reach out into the community. In 2022 we will continue to look for new ways to engage with the community. The social side of the church was, before the pandemic, well developed and very well supported. We hope to be able to return to much of this in 2022. Christmas school services were via prerecorded video and well received. and we look forward to developing in person links again when this is possible. We have continued to support our two new mid-week congregations aimed at both families and adults and at the end of 2021 these were in good heart. We have also started a new Sunday congregation aimed at young families which is already much appreciated.

In addition to our regular services and activities we have taken less funerals than usual and had only a few baptisms. The church has never had many marriages and that continues to be case.

Deanery Synod

Three lay members of the PCC join the vicar on the Deanery Synod. Our parish has an active involvement in the deanery and through that with the wider church. One lay member of the PCC is now on Diocesan Synod and so on Deanery Synod. The Deanery has some significant challenges to face in 2021.

The Fabric

We have sought to keep the building safe for use but have been able to do little more than this. We are aware of significant issues surrounding the roof at Christ Church and the PCC addressed some of these in 2021 but there will always be more to do.

Pastoral Care

The church also runs many small groups for both the church family and wider community. The staff and various volunteers sought and continue to seek to offer support and encouragement especially because of the pandemic. We have tried not to miss anyone out but recognise we will have not succeeded in everything we tried to do.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC has continued to give money away to three organizations in this country and abroad – London City Mission; Christian Vision for Men and Church Army Africa in Nairobi. We provided food and help locally.

Ecumenical Relationships

The local church leaders have met together on line and we have continue to look at the best way forward for the churches to work together.

Committees

The PCC met nine times in 2021 and had a Saturday morning thinking about the future direction of the church.

Church Electoral Roll

The number registered on the electoral roll at the 2020 APCM in April was 155.

Finance

The detailed financial statements follow this report and show that Expenditure exceeded Income by £6,822. These accounts are prepared on the "Receipts and Payments" basis. If significant accruals were taken into account there would be a small surplus. We expect further financial challenges in 2023 but will seek to maintain our financial security.

Anthony Everett
Chairman – March 2022

Christ Church, Herne Bay
The PCC Secretary
William Street
Herne Bay
CT6 5NR

26th April 2022

Independent examiner's report to the PCC of Christ Church with St Andrew

I report to the PCC on my examination of the accounts of the PCC for the year ended 31st December 2021.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

I report in respect of my examination of the PCC accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and also those found in Church guidance, 2017 edition.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Yours faithfully,



Sue Davis BSc (Hons) ACCA

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2021

Receipts and Payments Accounts

		Unrestricted	Restricted	TOTAL FUNDS	TOTAL FUNDS
	Note	Funds	Funds	2021	2020
		£	£	£	£
RECEIPTS					
Incoming resources from donors	2a	150,531	-	150,531	147,262
Other voluntary incoming resources	2b	653	-	653	489
Income from charitable and ancillary trading	2c	19,746	-	19,746	13,593
Grants	2d	2,396	-	2,396	4,000
Income from investments	2e	142	-	142	287
TOTAL RECEIPTS		173,468	-	173,468	165,631
PAYMENTS					
Grants		-	-	-	-
Activities directly relating to the work of the Church	3a	174,872	-	174,872	160,909
Fundraising and publicity	3b	-	-	-	-
Church management and administration	3c	5,418	-	5,418	7,642
TOTAL PAYMENTS		180,290	-	180,290	168,551
EXCESS OF PAYMENTS OVER RECEIPTS		(6,822)	-	(6,822)	(2,920)
CASH AT BANK AND IN HAND AT 1 JANUARY		113,228	-	113,228	116,148
CASH AT BANK AND IN HAND AT 31 DECEMBER		£106,406	-	£106,406	£113,228

STATEMENT OF ASSETS AND LIABILITIES

		2021	2020
		£	£
CASH FUNDS			
Short term deposits		30,740	30,724
Cash at bank and in hand		75,666	82,504
		£106,406	£113,228
OTHER MONETARY ASSETS			
Income Tax recoverable		11,387	4,567
INVESTMENT ASSETS			
Investment fund shares	5	4,481	4,800
LIABILITIES			
Creditors - Diocesan quota, utilities, repairs, fees and clergy expenses		1,926	17,437

Approved by the Parochial Church Council on 17th March 2022 and signed by:



Rev. A. W. Everett


 Mr. Richard Beagley (Treasurer)

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the "Receipts and Payments" basis.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015) and the Charities Act 2011.

a. 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. Funds designated for a particular purpose by the PCC are also restricted.

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.

b. Incoming Resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is shown separately from non-Gift Aid.

Income tax on gift aid donations is recognised when the Income Tax is recovered.

Grants and legacies to the PCC are accounted for on receipt.

Funds raised by the Christmas Fayre and similar events are accounted for gross where possible.

Sales of books and magazines from the church bookstall are accounted for gross.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when received. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

c. Resources Expended

Grants

Grants and donations are accounted for when paid over.

Activities directly relating to the work of the church

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

d. Fixed Assets

Consecrated land and buildings and movable church furnishings

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

No value is placed on movable 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. All expenditure incurred during the year on consecrated or benefice buildings and removable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Other fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired.

Investments

Investments are valued at cost.

e. Current Assets

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

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 December 2021

2. RECEIPTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a. Incoming resources from donors				
Planned giving:				
Gift Aided & Non Gift Aid	87,723	-	87,723	80,744
Income tax recovered	12,414	-	12,414	20,105
Collections (open plate)	345	-	345	1,492
Sundry donations	50,049	-	50,049	44,921
	150,531	-	150,531	147,262
b. Other voluntary incoming sources				
Fund-raising & other events	306	-	306	460
Agency - Ashburnham	347	-	347	29
	653	-	653	489
c. Income from charitable and ancillary trading				
Fees	4,204	-	4,204	1,352
Insurance proceeds	6,146	-	6,146	-
Rent - St Andrews Christian Centre	4,200	-	4,200	4,200
Church hall lettings etc	5,196	-	5,196	8,041
	19,746	-	19,746	13,593
d Grants				
Diocese - Bay Ignite	2,396	-	2,396	4,000
e Income from investments				
Goldfinch Bequest	-	-	-	130
Other Interest	-	-	-	-
CBF Deposit Funds	142	-	142	157
	142	-	142	287
TOTAL INCOMING RESOURCES	173,468	-	173,468	165,631

PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW

NOTES TO THE FINANCIAL STATEMENTS (Continued) For the year ended 31 December 2021

3. PAYMENTS

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
a. Grants and donations				
Missionary and charitable giving:				
Diocesan Quota	110,629	-	110,629	108,746
Clergy Expenses	2,032	-	2,032	1,970
Clergy Secretary & Staff Salaries	19,041	-	19,041	23,101
Light, Heat, Water & Insurance	14,849	-	14,849	14,507
Service Costs	1,957	-	1,957	2,094
Junior Church & Youth Work	-	-	-	-
Fees	3,221	-	3,221	75
Bay Ignite	2,519	-	2,519	510
Events	-	-	-	-
Hall Expenditure	-	-	-	-
Outreach	5,468	-	5,468	7,435
Church repairs	15,156	-	15,156	2,471
	174,872	-	174,872	160,909
b. Fund-raising and publicity				
Advertising & Promotion	-	-	-	-
	-	-	-	-
c. Church management and administration				
Printing, Stationery & IT	4,022	-	4,022	3,975
Professional Fees	-	-	-	2,400
Bank Charges	251	-	251	266
Independent Examiner Fees	-	-	-	504
Payroll fees	1,145	-	1,145	497
	5,418	-	5,418	7,642
TOTAL PAYMENTS	180,290	-	180,290	168,551

4. STAFF COSTS

During the year the PCC employed a Cleaner, an Assistant Minister for Music, a part time Parish Administrator and two part time Pastoral Care workers. None of whom earned £50,000 per year or more.

5. INVESTMENTS

Value and details of investments are as follows:

	2021 £	2020 £
CBF Fixed Interest Securities Shares (2,830 units)	4,481	4,800