

**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

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	(from September 2023)
Churchwarden	Darran Hibbert Alan Rogers	
Treasurer	Richard Beagley	(elected)
Secretary	Milota Biagi	(appointed)
Ex- officio	Denise Parrett	(as on Diocesan Synod)
Deanery Synod Members	Darran Hibbert Alan Rogers Sue Rogers	
Elected Members	Richard Beagley Martin Bovingdon David Evans Paul Green Carol Hibbert Penny Johnson	Malcolm Owen 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 2023 we saw growth in terms of attendance at all 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 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, 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 so it will be more suitable and useful to the community. This has been funded from reserves.

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 2024 we will continue to be open to starting new ministries and stopping ones that no longer fulfil their purpose. In 2023 our paid and volunteer staff was strengthened as we were able, due to generous pledges, to appoint Simon Fellows as 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 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.

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 the case.

Deanery Synod

Three lay members of the PCC join the vicar and associate 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. This will end in April 2024 although she will join Deanery Synod when she is ordained permanent deacon in June 2024. The Deanery has some significant challenges to face in 2024, many in regards to local church finance.

The Fabric

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.

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. 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 2023 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 2023 APCM in May was 165.

Finance

The detailed financial statements follow this report and show a net loss on the general fund for 2023 of £54,190 leaving £98,914 to carry forward to 2024. 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 and this is reflected in the accounts this year. The Restricted Fund set up in order to finance the Associate Vicar post has begun to be used this year with the appointment of the Rev Simon Fellows. The balance of this account at the end of 2023 was £83,858.

Anthony Everett
Chairman – March - 2024

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

15th April 2024

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 2023.

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.

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>							
<i>Other recognised gains/(losses)</i>		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	(4,051)	(4,071)
Net current assets	9	£182,772	£206,668

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

A.W. Everett

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 £nil
6a <i>Investments - Fixed Assets</i>		
6b <i>Investments - Current Assets</i>		
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	
	20,542	9,433

8 Creditors

Creditors: amounts falling due within one year

	£	£
Other accrued expenses	£4,051	4,071
	4,051	4,071

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
	98,914	0	83,858	0	182,772	206,668

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
	153,103	149,614	(204,427)	216	98,506
Restricted Funds					
Associate Vicar Appeal	53,206	51,902	(21,608)		83,500
Ukraine / Maternity Unit	0				0
Diocese Winter Fuel Agency	359	15,891	(15,484)		766
	53,565	67,793	(37,092)	0	84,266
Endowment Funds	0	0	0	0	0
	0	0	0	0	0
Total funds	206,668	217,407	(241,519)	216	182,772

11 Missionary and charitable giving

	2023 £ General	2023 £ Restricted	2022 £ General	2022 £ 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	
	8500	0	9875	0

