



# 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 31<sup>st</sup> 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.

**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	(from June 29 <sup>th</sup> ordination)
Ex- officio	Denise Parrett	(until June 28 <sup>th</sup> 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.

#### 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 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	£	£	£	£	£	£
<b>Income and endowments</b>							
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	-	-	-	-	-	-
<b>Total Income</b>		<b>194,892</b>	<b>47,784</b>	<b>242,676</b>	<b>165,505</b>	<b>51,902</b>	<b>217,407</b>
<b>Expenditure on:</b>							
Church activities	3a	184,720	53,670	238,390	219,911	21,608	241,519
Raising funds	3b	-	-	-	-	-	-
Other resources expended	3c	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>184,720</b>	<b>53,670</b>	<b>238,390</b>	<b>219,911</b>	<b>21,608</b>	<b>241,519</b>
Gains/(losses) on investment assets							
<b>Net income/(expenditure)</b>		<b>10,172</b>	<b>(5,886)</b>	<b>4,286</b>	<b>(54,406)</b>	<b>30,294</b>	<b>(24,112)</b>
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
<b>Net movement in funds</b>		<b>10,296</b>	<b>(5,886)</b>	<b>4,410</b>	<b>(54,190)</b>	<b>30,294</b>	<b>(23,896)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward at 1 January		98,914	83,858	182,772	153,104	53,564	206,668
<b>Total funds carried forward at 31 December</b>		<b>£109,210</b>	<b>£77,972</b>	<b>£187,182</b>	<b>£98,914</b>	<b>£83,858</b>	<b>£182,772</b>

**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
		<b>£192,822</b>	<b>£186,823</b>
Creditors: amounts falling due within one year	8	(5,640)	(4,051)
<b>Net Current Assets</b>		<b>£187,182</b>	<b>£182,772</b>

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 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 2024**

**2. Income and endowments**

	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
a. <i>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
	<b>166,386</b>	<b>47,784</b>	<b>214,170</b>		<b>140,660</b>	<b>51,902</b>	<b>192,562</b>
b. <i>Activities for generating funds</i>							
Fetes, bazaars and other fund-raising €	-	-	-		-	-	-
Magazine advertising	-	-	-		-	-	-
c. <i>Income from investments</i>							
Goldfinch Bequest	-	-	-		-	-	-
Other Interest	109	-	109		183	-	183
CBF Deposit Funds	1,812	-	1,812		1,085	-	1,085
	<b>1,921</b>	<b>-</b>	<b>1,921</b>		<b>1,268</b>	<b>-</b>	<b>1,268</b>
d. <i>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
	<b>26,585</b>	<b>-</b>	<b>26,585</b>		<b>23,577</b>	<b>-</b>	<b>23,577</b>
e. <i>Other income</i>							
Insurance receipt	-	-	-		-	-	-
Agency	-	-	-		-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>194,892</b>	<b>47,784</b>	<b>242,676</b>		<b>165,505</b>	<b>51,902</b>	<b>217,407</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH WITH ST. ANDREW**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**For the year ended 31 December 2024**

**3. Expenditure**

	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
<b>a. Church activities</b>						
Missionary and charitable giving (Note 11):	7,600	-	7,600	8,500	-	8,500
Ministry costs:			-			-
Diocesan Quota	92,317	53,670	145,987	87,635	21,608	109,243
Clergy Expenses	4,654		4,654	2,993		2,993
Clergy Secretary & Staff Salaries	22,447	-	22,447	20,047	-	20,047
Upkeep of services	4,594	-	4,594	3,179	-	3,179
Church running and maintenance		-			-	
Light, Heat, Water & Insurance	25,854		25,854	24,550		24,550
Junior Church & Youth Work	398		398	12		12
Church repairs	17,378	-	17,378	63,122	-	63,122
Fees	1,991	-	1,991	2,250	-	2,250
Bay Ignite	1,392	-	1,392	1,700	-	1,700
Outreach			-			-
Church management and administration	-	-	-	-	-	-
Printing, Stationery & IT	4,976	-	4,976	4,901	-	4,901
Professional Fees						
Bank Charges	181	-	181	180	-	180
Independent Examiner Fees			-			-
Payroll fees	938		938	842		842
			-			-
<b>Total expenditure</b>	<b>184,720</b>	<b>53,670</b>	<b>238,390</b>	<b>219,911</b>	<b>21,608</b>	<b>241,519</b>

**4. Staff costs**

	2024 £	2023 £
<b>a Wages and salaries</b>	<b>22,447</b>	<b>20,047</b>
Average number of employees	3	3

During the year 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 2024 was £42,088 (2023 £38,336).

**5 Tangible fixed assets**

	2024 £nil	2023 £nil
<b>6a Investments - Fixed Assets</b>		
<b>6b Investments - Current Assets</b>		
Market value at 1 January 2024	4,096	3,880
Disposals at carrying value		
Purchases at cost		
Net gains and revaluation	124	216
<b>Market value at 31 December 2024</b>	<b>4,220</b>	<b>4,096</b>



**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 11 Dec 2024 £
<b>Unrestricted Funds - undesignated</b>	0	194,892	(184,720)	124	109,210
<b>Unrestricted Funds - designated</b>	0	0	0	0	0
	<u>0</u>	<u>194,892</u>	<u>(184,720)</u>	<u>124</u>	<u>109,210</u>
<b>Restricted Funds</b>					
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>
<b>Endowment Funds</b>	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total funds</b>	<u>0</u>	<u>242,676</u>	<u>(238,390)</u>	<u>124</u>	<u>4,410</u>

**11 Missionary and charitable giving**

	2024 £	2024 £	2023 £	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

**16<sup>th</sup> 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