

Charity registration number 1206544 (England and Wales)

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Dr J Watson Mrs A D Smith Mr P B Shaw
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Charity number (England and Wales)	1206544
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Principal address	Christ Church Osbourne Road Broadstairs Kent CT10 2AE
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CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

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CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The object of the charity is the advancement of the Christian faith in union with and according to the principles and practices of the Free Church of England otherwise called The Reformed Episcopal Church contained within the declaration of principles as stated in schedule 1 of the constitution.

Key objectives include supporting worship, encouraging spiritual growth in a loving community, fulfilling Christ's Great Commission, and extending the church's presence.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Services: We continue to have regular services: Holy Communion on first Sundays and Morning Prayer on second, third and fourth Sundays. On fifth Sundays we have Songs of Praise when we look at the history behind the hymns. Evening Services are conducted on second and fourth Sundays. During Holy week, we had services on Maundy Thursday and Good Friday. We also had evening service on Ash Wednesday and Ascension Day. Bishop Paul Hunt officiated Beena Ajin's confirmation service in May 2024. We celebrated Mothering Sunday and Harvest Thanksgiving. We remembered the sacrifices of the armed force on Remembrance Sunday. We had nearly 40 people attending the Christmas Carol Service on 22 Dec 2024. I thank Revd Dr Bob Stephen, Revd Robert Wilson, Revd David Binder and Revd Terry Brighton for their visits to Christ Church, Broadstairs in 2024. Also, Captain Bernard from Church Army and Revd Dr Balaji and the Archbishop John Sathiyakumar from Anglican Church of India visited us in 2024.

Outreach: Coffee Mornings and Community Café are helping us to reach out to the local community. We also continue to reach out to the local community through our church website, Facebook account and page, Google page and Instagram page, all of which are regularly updated with our services and activities. This has made it easier for people to get in touch with us about house visits and baptism/wedding inquiries and provides information about our church activities. Our church information is also updated in findachurch website where people can find the closest church to a postcode. The Sunday sermon transcript is also regularly updated in our church website. Mildreds and Bromstone Federation Schools invited me to be part in their governing board. Mildred's school is planning to bring their students to the church for religious studies.

Fellowship: We continue to enjoy fellowship over refreshments after Sunday services and on fifth Sundays when we come together for lunch. We went out for lunch to Beano's on Good Friday. On 20 July 2024, thanks to Peter and Ann, 22 of us enjoyed Cream Tea at their home. Eighteen people participated in the Harvest Thanksgiving Lunch.

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Ecumenical Relationship: We hosted the Diocesan Day of Prayer on 13 April 2024. We had 22 representatives from four churches in the diocese (Christ Church Broadstairs, Christ Church Harlesden, Christ Church Shoreham and Christ Church Willesborough). We also had two people join virtually via Teams.

Churches Together and Thanet Church Leaders meetings have given me the opportunity to meet other local ministers and church leaders. Our church led the Churches Together Community carol singing at TESCO Westwood Cross on 12 December 2024. Thanks to Juanita for playing the music. Nearly twenty-five people from various churches joined the carol singing.

We also participated in Ride and Stride on 14 September 2024. We welcomed 30 visitors from all over the Kent. Six of us visited churches and three welcomed visitors at the church. We fundraised £670 and have received half of the money (£335) from Friends of Kent Churches.

We supported shoe box appeal and collected 216 shoe boxes for the Samaritan's Purse – Operation Christmas Child which is part of the Billy Graham ministries. From our church we filled 40 shoeboxes from the donations received from our congregation.

Food donations that we received for Harvest celebration and throughout the year were used to support our congregation and we donated the rest to the local Salvation Army food bank and a local charity.

For Christmas, we gifted 13 children (age between 6 months and 16 years) at a local charity. The overall cost was £127 and was met by donations from four of our congregants.

Financial review

The charity received £5,034 from the church organisation prior to becoming its own separate charity. The charity had negative funds at the end of the period of £8,823.

The charity received a loan of £30,000 during the year for the repairs to the church. They have spent £30,027 on repairs to the church and £2,948 on repairs to the church house.

Reserves policy

The Church's policy is to maintain reserves to continue to trade.

The Church is currently funded by a loan from the Free Church of England Central Trust.

Structure, governance and management

The constitution governs the charitable assets of the Church from a legal perspective in accordance with the requirements of charity law. Regulations affecting the spiritual governance of the Church are contained in separate documents entitled "Constitution and Canons Ecclesiastical" and "Byelaws, Orders, Regulations and Injunctions of Convocation".

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev Dr J Watson

Mrs A D Smith

Mr P B Shaw

Recruitment and appointment of trustees

The Minister(s) if any and the Churchwardens, Delegates and such other persons elected as Church Councillors at the Annual Congregational Meeting and admitted to office by the Bishop having jurisdiction who together, by the nature of their responsibilities, shall be the Charity Trustees, referred to in the Constitution as the "Office Bearers". There must be a minimum of three Office Bearers at all times.

The Congregational Meeting, acting in accordance with the procedures, as set out in Schedule 3 of the constitution may appoint persons to fill any vacancies in the 'Office Bearers', and accept any resignations.

No person may serve as an Office Bearer who is disqualified by law from acting as a charity trustee.

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees' report was approved by the Board of Trustees.



.....
Rev Dr J Watson

Trustee

Date: 21/10/2025

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

I report to the trustees on my examination of the financial statements of Christ Church Free Church of England, Broadstairs (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

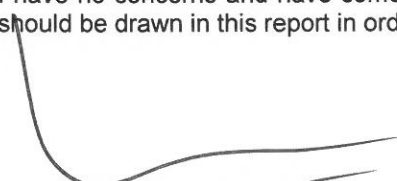
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Mark Hurdman BA(hons) FCA
Independent examiner
Date: 21/10/2025

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £
Income and endowments from:		
Donations and legacies	2	33,716
Charitable activities	3	260
Other income	4	572
Total income		<u>34,548</u>
Expenditure on:		
Charitable activities	5	42,571
Other expenditure	8	800
Total expenditure		<u>43,371</u>
Net expenditure and movement in funds		<u>(8,823)</u>
Reconciliation of funds:		
Fund balances at 15 January 2024		-
Fund balances at 31 December 2024		<u>(8,823)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets			1,988
Current assets			
Cash at bank and in hand		14,189	
Net current assets			14,189
Total assets less current liabilities			16,177
Creditors: amounts falling due after more than one year			(25,000)
Net liabilities			(8,823)
The funds of the charity			
Unrestricted funds			(8,823)
			(8,823)

The financial statements were approved by the trustees on 21/10/2025


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Rev Dr J Watson
Trustee

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Christ Church Free Church of England, Broadstairs is a registered charity, registration number 1206544.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	15% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds £
Donations and gifts	8,968	-
Legacies	15,548	-
Grants	9,200	-
	<u>33,716</u>	<u>-</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds £
Charitable income		
Rent	260	-
	<u>260</u>	<u>-</u>

4 Other income

	Unrestricted funds 2024 £	Unrestricted funds £
Dividends	572	-
	<u>572</u>	<u>-</u>

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Charitable expenditure 2024 £
Direct costs	
Depreciation and impairment	351
Rates	1,793
Denominational	528
Electricity and gas	3,310
Church repairs	28,287
Church house repairs	2,948
Insurance	2,967
Other missionary giving	680
Cleaning	660
General	1,047
	<u>42,571</u>
Analysis by fund	
Unrestricted funds	<u>42,571</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

2024
Number

3

There were no employees whose annual remuneration was more than £60,000.

8 Other expenditure

	Unrestricted funds 2024	Unrestricted funds
Loan interest	<u>800</u>	<u>-</u>

CHRIST CHURCH FREE CHURCH OF ENGLAND, BROADSTAIRS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Related party transactions

There were no disclosable related party transactions during the year.