THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

England & Wales · Charity number 1127535

Details

Other names	CHRIST CHURCH PCC, ORPINGTON
Status	Registered
Legal form	Previously excepted
Registered	2009-01-15
Register	View on the Charity Commission register

Contact

Address	Charterhouse Road Orpington Kent BR6 9EP
Phone	01689871601
Email	ccorpington@talktalk.net
Website	www.ccorpington.org

Activities

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

Activities: Promoting in the parish of Christ Church, the whole mission of the church, pastoral, evangelistic, social and ecumenical. Also maintenance responsibilities for the church complex.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£337,793	£278,956	-	-
2023-12-31	£296,729	£302,164	-	-
2022-12-31	£316,668	£295,148	-	-
2021-12-31	£248,900	£271,979	-	-
2020-12-31	£213,326	£225,676	-	-

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Trustees

Name	Role	Appointed
ALAN DAVID GODDARD		2013-06-13
ANDREA JANE GODDARD		2001-04-30
Amanda Callaghan		2024-05-30
DAVID GARY HUMPHRIES		2011-06-16
DEREK ANTHONY FOXEN		2018-04-22
Donald Bryden Munro		2022-05-08
James Collett		2026-04-26
Josphat Ndambuki		2016-04-17
Keith William Miller		2022-05-22
Liesel Stanbridge		2024-05-30
Melanie Ketchin		2024-05-30
Nicholas Dennis Marchant		2022-05-08
Paul Raymond Skinner		2022-05-08
Pieter Van Rooyen		2015-04-19
Rev Robert Powell		2025-07-23
Robert Donald Granville Haythorne		2026-04-26
Sunil Kumar Tantepudi		2026-04-26
Tejaswi Benjamin		2026-04-26
William John Belsham		2019-04-22

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINC

England & Wales - Charity number 1127535

Accounts

Charity registration number 1127535

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Dave Humphries Pieter van Rooyen Derek Foxen Alan Goddard Andrew Howard Josphat Ndambuki Bill Belsham Andy Goddard Nick Marchant Keith Miller Don Munro Sara Onslow Paul Skinner Amanda Callaghan Melanie Ketchin
Charity number	1127535
Principal address	Charterhouse Road Orpington Kent BR6 9EP
Independent examiner	Zachary Ramsden
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council present their 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 Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Christ Church's Parochial Church Council has the responsibility of co-operating with the incumbent in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complex of Christ Church, Orpington.

The Parochial Church Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. With this in mind, the mission statement was reviewed at the end of 2005:

Devoted to Christ

Dedicated to the Community

This statement remains extant. It has been developed during a "Vision" session in 2024 to consider our church ministries as being a beacon set on a hill. Those joining our community are invited to belong firstly, then to believe and subsequently to behave.

Based on these statements the PCC continues to seek to strengthen the life of the church here in the local community and to be of service in a positive way to those in the neighbourhood.

The Parochial Church Council of Christ Church is aware of its legal duty to consider the Charity Commission's guidance on public benefit and to report on its compliance. In this regard, the incumbent and the Parochial Church Council are totally committed to enable ordinary people to live out their faith as part of our parish community through:

o Enabling anyone to worship at any of the Sunday services at Christ Church as well as join any of our activities taking place throughout the week.

o Worship, prayer and the faithful teaching of God's Word to support people in learning about the Gospel; and developing their knowledge and trust in Jesus.

o Provision of pastoral care for people living in the Parish.

o Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church and the hall complex.

As usual, the work of the church and all its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities and which help to make our church the lively and vibrant community it is. We estimate over 100 people volunteer in one capacity or another and the

PAROCHIAL CHURCH COUNCIL'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Parochial Church Council would like to take this opportunity to thank all those who have contributed during the year in any way to support Christ Church. Much of the work of these volunteers is done without recognition and the hours and value of that time cannot be quantified.

Achievements and performance

Church Attendance

All are welcome to attend our services. The electoral roll is updated annually and comprises 163 members, an decrease of 7 since last year. The breakdown is:

Male = 67, Female = 96;

Resident in parish = 74, Resident outside parish =89.

The average weekly attendance during October (when the annual count is done for the Diocese) was 99 adults aged 16 or over (2023: 117) and 13 children aged under 16 (2023: 21).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing, and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world, and to commend the deceased into God's keeping. We have celebrated

Baptisms: 1 infant / 1 child / 0 adult

Marriages: 0

Funerals: 4

In addition there were 5 thanksgiving services held at Christ Church in 2024.

The Parochial Church Council are keen to offer a range of services, both during the week and over the course of the year, that our community find both beneficial and spiritually fulfilling. For example, we hold a traditional Holy Communion service at 9am on two Sundays each month; a 10.30am morning service with children's and youth ministries; and 6.30pm evening services that provide both a quiet, intimate and reflective environment for worship, and the opportunity for more contemporary worship. During school term time monthly Messy Church is also offered.

Review of the Year

Christ Church Orpington is devoted to Christ and dedicated to our local community, so our activities and ministries reflect this.

The large number and variety of ministries provided at and by Christ Church Orpington have continued to be delivered and enjoyed by various groups. These groups are from within and from outside of church community. This continuing delivery has been despite being a period of vacancy, caused by the retirement of Rev. Dr. Sharon Smith. In addition, our Youth Minister, Andi Smith, and our curate, Rev. Helen Musson, both moved away from the parish.

With this gap in leadership arising, many people at Christ Church have stepped up admirably to ensure continuity of our services to the church and local communities. Many ministries

are thriving. This is despite our church service numbers still not having recovered from the period of Covid restrictions.

For example, as a cost of living crisis continued to affect much of the country in 2024, financial difficulties within the parish continued to bite. Christ Church cooks free meals for distribution to the community. The Open Kitchen initiative involves the collection of leftover produce from supermarkets, restaurants and cafes. This is open three times a week to offer provisions to any in the local community who are in need. This has been taken up widely and includes at least one hundred families who regularly take advantage of it.

Our Community Club feeds and serves more than 90 senior members of our local community. This happens on Tuesdays on most weeks of the year.

Men's Ministry has grown in numbers and impact. Our monthly meetings provide a basis for ongoing conversations and support of the men in our community.

Tea and Toys, Messy Church and our annual Holiday Club have all attracted large numbers of children and their grown ups.

Church services on Sundays have continued to offer fellowship, worship, prayer and teaching in a variety of formats in the three types of Sunday services. Leadership of services, worship and preaching has been shared across a team throughout 2024. Other ministries to support discipleship include an Alpha course and a Freedom in Christ series.

The less tangible, but important, qualities of unity, mutual respect and generosity are at a high level.

The full Parochial Church Council met approximately bi-monthly throughout the year. Topics discussed have ranged from the minor to the major in the running of our church. The PCC has nominated two representatives to work with the diocese and our patrons to recruit a new vicar.

Financial review

Christ Church depends on the generosity of the congregation to meet its financial needs. The results for the year are set out in the Statement of Financial Activities. A surplus on unrestricted funds of £53,202 arose in the year (2023 - £10,325 deficit).

It is the policy of the Parochial Church Council to maintain unrestricted funds, which are the free reserves of the church, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency issues that arise from time to time. Six months unrestricted fund expenditure amounts to approximately £140,000 and unrestricted funds in cash at bank were at or above this level throughout the year.

The Parochial Church Council has assessed the major risks to which the Church is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

A Health and Safety Policy was introduced in 2005, as part of Risk Management, and this was revised in 2016. Assessments of hazards and risks are regularly conducted on public areas of the church and hall. This is in the process of being revised and updated by the Fabric Committee.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

A child protection policy is in place. All those who work with children have now been DBS checked and completed the relevant CofE safeguarding training. All new workers must be DBS checked before they start work and volunteers subject to our Safer Recruitment Policy. Safeguarding Policy is now on the front page of our website as well as clearly visible within the church.

The Parochial Church Council confirms its compliance with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults). Dave Humphries is the DBS and Safer Recruitment Officer and Keith Miller is the Parish Safeguarding Officer.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The Parochial Church Council operates under the Parochial Church Council (Powers) Measure 1956. The Parochial Church Council is a Registered Charity.

Members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in April in accordance with the Church Representation Rules. The Parochial Church Council may also co-opt members with or without the power to vote. New Parochial Church Council members are given a copy of the Parochial Church Council Standing Orders.

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

Rev'd Dr Sharon Smith (until July 2024)
Rev'd Helen Musson (until July 2024)
Bill Belsham
Amanda Callaghan
Derek Foxen
Alan Goddard
Andy Goddard
Dave Humphries (Vice-Chair)
Andy Howard
Mel Ketchin
Nick Marchant
Keith Miller
Don Munro
Josphat Ndambuki
Sara Onslow
Pieter Van Rooyen
Linda Skinner (until April 2024)
Paul Skinner

The Parochial Church Council operates through a series of committees, which meet between full meetings of the Parochial Church Council:

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Council. It comprises the Chairman and Vice-Chairman of the Parochial Church Council, Secretary, Treasurer and Church Wardens.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2024

Finance Committee: For the review and general management of the financial matters of the church. The committee met four times over zoom.

Various specialist committees advising or overseeing specific aspects of church life against specific Parochial Church Council remits:

Fabric & Grounds Committee,
Health & Safety, DBS and Safer Recruitment Committee,
Human Resources Committee,
Mission Committee,
Pastoral Care Committee.

In addition, teams co-ordinate ministries in the following areas:

Youth Minister
Children's Ministers
Pastoral Care
Prayer
Mission
Discipleship
Support Services

We have three people authorised by the diocese to share in the ministry of the church: two LLM's and an Evangelist. Christ Church also employs two Children's Ministers as a job share to organise and supervise work among children. The role of Youth Minister to organise and run work amongst youth from 11 year olds upwards was in place for the first half of the year but is currently vacant with some duties being covered by one of the Children's Ministers.

Reference and administrative information is provided on the page following the cover sheet.

The Parochial Church Council's report was approved by the Board of the Parochial Church Council.

Dave Humphries

Mr Dave Humphries

Trustee

Dated: 17 March 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Parochial Church Council (Powers) Measure 1956 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

I report to the Parochial Church Council on my examination of the financial statements accounts of The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did 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.

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 6th May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	3	233.433	28,365	261,798	200,666	28,109	228,775
Charitable activities	4	69,962	135	70,097	61,236	-	61,236
Investments	5	4,458	24	4,482	5,141	18	5,159
Other income	6	511	905	1416	1,009	550	1,559
Total income		308,364	29,429	337,793	268,052	28,677	296,729
Expenditure on:							
Charitable activities	7	255,162	23,794	278,956	278,377	23,787	302,164
Total charitable expenditure		255,162	23,794	278,956	278,377	23,787	302,164
Net income/(expenditure) before transfer		53,202	5,635	58,837	(10,325)	4,890	(5,435)
Transfers:							
Gross transfers between funds - in		2,956	-	2,956	-	-	-
Gross transfers between funds - out		(2,956)	-	(2,956)	-	-	-
Net movement in funds		53,202	5,635	58,837	(10,325)	4,890	(5,435)
Fund balances at 1 January 2024		184,832	16,906	201,738	195,157	12,016	207,173
Fund balances at 31 December 2024		238,034	22,541	260,575	184,832	16,906	201,738

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		3,462		11,436
Current assets					
Debtors	13	20,957		32,264	
Cash at bank and in hand		272,180		178,709	
		293,137		210,973	
Creditors: amounts falling due within one year	14	(36,024)		(20,671)	
Net current assets			257,113		190,302
Total assets less current liabilities			260,575		201,738
Income funds					
Restricted funds	16	22,541			16,906
Unrestricted funds					
Designated funds	17	31,877		17,804	
General unrestricted funds		206,157		167,028	
					184,832
			260,575		201,738

The financial statements were approved by the Parochial Church Council on 17 March 2025

Dave Humphries

Dave Humphries
Trustee

Derek Foxen

Derek Foxen
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington is a corporate body established by the Church of England. The principal address is Charterhouse Road, Orpington, Kent BR6 9EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. 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 Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for at least a further 12 months. Thus the Parochial Church Council 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 Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the Church 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.

Accounting policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church 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 is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been noticed 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.

Assets for distribution are recognised only when distributed. Assets given for use by the Church are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure, including VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

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. Assets costing less than £500 are written off as an expense in the year in which the expenditure is incurred.

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

Fixtures fitting and equipment	3 to 5 years straight line

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.

Consecrated benefice property of any kind is excluded from the financial statements by section 10 (2) (a and c) of the Charities Act 2011.

Accounting policies (continued)

1.7 Impairment of fixed assets

At each reporting end date, the Church 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.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 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 Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Church participates in the Church of England Funded Pensions Scheme at rates set by the Scheme Actuary and advised by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with the Statement of Recommended Practice therefore, the scheme is accounted for as a defined contribution scheme. Contributions are charged in the statement of financial affairs as they become payable in accordance with the rules of the schemes.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds 2024 £	**Restricted Funds 2024 £**	**Total 2024 £**	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Donations and gifts	196,819	8,141	204,960	169,245	8,155	177,400
Legacies receivable	-	-	-	5,000	-	5,000
Grants receivable	-	-	-	-	1,130	1,130
Donated goods and services		19,263	19,263	-	17,824	17,824
Tax recoverable	36,614	961	37,575	26,421	1,000	27,421
Total income	233,433	28,365	261,798	200,666	28,109	228,775

4 Charitable activities

	Unrestricted Funds 2024 £	**Restricted Funds 2024 £**	**Total 2024 £**	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fees from weddings and other services	651	-	651	701	-	701
Rental income	40,609	-	40,609	38,195	-	38,195
Other church activities and events	28,702	135	28,837	22,340	-	22,340
Total income	69,962	135	70,097	61,236	-	61,236

5 Investments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Interest	4,458	24	4,482	5,141	18	5,159

6 Other income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Other income	511	905	1,416	1,009	550	1,559

7 Charitable activities

	2024 £	2023 £
Staff costs	34,129	54,303
Depreciation and impairment	7,974	8,050
Parish share	78,000	81,322
Vicarage costs	3,260	2,940
Ministers' expenses	1,965	3,451
Church building	11,073	20,678
Hall and grounds	29,216	32,690
Café costs	3,589	3,587
Children and youth ministry	1,369	1,549
Evangelism and training	2,791	512
Other ministry costs	3,909	4,148
Community club	15,765	13,004
	193,040	226,234

Grant funding of activities (see note 8)	45,154	33,457
Share of support costs (see note 9)	40,452	41,723
Share of governance costs (see note 9)	310	750
	278,956	302,164
Analysis by fund		
Unrestricted funds	255,162	278,377
Restricted funds	23,794	23,787
	278,956	302,164

8 Grants payable

	2024	2023
	£	£
Grants to institutions:		
CPAS	1,250	350
London City Mission	1,250	727
Compassion Int	1,102	336
Tear Fund	1,696	450
Spinnaker Trust	1,250	1,000
Release International	800	400
Missionary Aviation Fellowship	1,540	734
Rochester Diocese for Kondoa Churches, Tanzania	-	1,125
Urban Saints	300	300
Good News UK	500	-
The Bible Society	1,000	685
Latvia Bible College	3,000	-

Barnabus Fund	1,000	500
The International	905	771
First Hope Association Turkey	-	1,120
Christians Against Poverty Bromley	635	475
Street Pastors Bromley	300	250
Churches Together in Orpington	250	250
Other	45	120
	16,823	9,593
Grants to individuals	28,331	23,864
	45,154	33,457

9 Support costs

	Support costs 2024 £	Governance costs 2024 £	Total 2024 £	Support costs 2023 £	Governance Costs 2023 £	Total 2023 £
Staff costs	37,677	-	37,677	40,207	-	40,207
Administrative expenses	2,775	-	2,775	1,517	-	1,517
Accountancy	-	310	310	-	750	750
Total recoverable	40,452	310	40,762	41,724	750	42,474
Analysed between charitable activities	40,452	310	40,762	41,724	750	42,474

Governance costs include fees payable to the independent examiner of £700 (2023: £750) for independent examination fees and £nil (2023: £nil) for other services.

10 Parochial Church Council

In accordance with the Parochial Church Councils (Powers) Measure 1956, the vicar, Rev'd Dr Sharon Smith was until her retirement paid a stipend by the Diocese of Rochester. The curate, Rev'd Helen Musson, was unpaid.

Two of the Parochial Church Council had parsonage, travel, communications and other costs paid totalling £3,662 (2023: £5,771) from the Church during the year prior to their departure.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Ministerial	3.6	3
Operational	1	1
Support	5	5
	9.6	9

Employment costs	**2024**	2023
	£	£
Wages and salaries	70,214	89,799
Other pension costs	1,592	2,314
	71,806	92,113

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

12 Tangible fixed assets

	Fixtures, fittings and equipment	
	2024	2023
	£	£
Cost		
At 1 January 2024	69,009	65,444
Additions	-	5,133
Disposals	-	(1,568)
At 31 December 2024	69,009	69,009
Depreciation and impairment		
At 1 January 2024	57,573	50,220
Depreciation charged during the year	7,974	8,050
Eliminated on disposals	-	(697)
At 31 December 2024	65,547	57,573
Carrying amount		
At 31 December 2024	3,462	11,436
At 31 December 2023	11,436	15,224

13 Debtors

	2024	2023
	£	£

Amounts falling due within one year:		
Other debtors	20,957	32,264
	=======	=======

14 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	15	2,757	2,080
Other creditors		3,831	2,507
Accruals		29,436	16,084
		36,024	20,671
		=======	=======

15 Deferred income

	2024	2023
	£	£
Other deferred income	2,757	2,080
Deferred income is included in the financial statements as follows:		
Deferred income is included within:		
Current liabilities	2,757	2,080
Movements in the year:		
Deferred income at 1 January 2024	2,080	1,251
Resources deferred in the year	677	829
Deferred income at 31 December 2024	2,757	2,080

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donation and grants held on trust for specific purposes:

	Balance at 1 January 2023	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 1 January 2024	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£
Missionary specific fund	12,016	28,677	(23,787)	16,906	29,429	(23,794)	22,541

17 Designated funds

	Balance at 1 January 2023	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 1 January 2024	Movement in funds: Incoming resources	Movement in funds: Resources expended	Balance at 31

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

							December 2024
	£	£	£	£	£	£	£
Church and hall repair fund	17,804	-	-	17,804	-	-	17,804

18 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances represented by:						
Tangible assets	3,462	-	3,462	11,436	-	11,436
Current assets/ (liabilities)	234,572	22,541	257,113	173,002	17,300	190,302
	238,034	22,541	260,575	184,438	17,300	201,738

19 Related party transactions

No remuneration was paid to key management personnel (2023: £nil). The vicar, Rev'd Dr Sharon Smith, was paid a stipend by the Diocese of Rochester.

Transactions with related parties

During the year the Church entered into the following transactions with related parties:

Andrew Smith, husband of Rev'd Dr Sharon Smith received £9,481 remuneration for his role as youth minister until the end of July 2024 (2023: £21,671), pension contributions of £364 (2023: £867) and life assurance £63 (2023: £108). He was also reimbursed costs of £11(2022: £403).

During the year donations of £62,781(2023: £31,522) were received from members of the Parochial Church Council and related parties.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINC

England & Wales - Charity number 1127535

Accounts

Charity registration number 1127535

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Rev'd Dr Sharon Smith Dave Humphries Pieter van Rooyen Derek Foxen Alan Goddard Andrew Howard Josphat Ndambuki Bill Belsham Andy Goddard Rev'd Helen Musson Nick Marchant Keith Miller Don Munro Sara Onslow Linda Skinner Paul Skinner
Charity number	1127535
Principal address	Charterhouse Road Orpington Kent BR6 9EP
Independent examiner	Amanda Reardon Rochester Diocese St Nicholas Church Boley Hill Rochester ME1
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill ME19 4JQ

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council present their report and financial statements for the year ended 31 December 2023.

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 Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Christ Church's Parochial Church Council has the responsibility of co-operating with the incumbent, Rev'd Dr Sharon Smith, in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complex of Christ Church, Orpington.

The Parochial Church Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. With this in mind, the mission statement was reviewed at the end of 2005:

Devoted to Christ

Dedicated to the Community

Based on these statements the PCC continues to seek to strengthen the life of the church here in the local community and to be of service in a positive way to those in the neighbourhood.

The Parochial Church Council of Christ Church is aware of its legal duty to consider the Charity Commission's guidance on public benefit and to report on its compliance. In this regard, the incumbent and the Parochial Church Council are totally committed to enable ordinary people to live out their faith as part of our parish community through:

o Enabling anyone to worship at any of the Sunday services at Christ Church as well as join any of our activities taking place throughout the week.

o Worship, prayer and the faithful teaching of God's Word to support people in learning about the Gospel; and developing their knowledge and trust in Jesus.

o Provision of pastoral care for people living in the Parish.

o Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church and the hall complex.

As usual, the work of the church and all its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities and which help to make our church the lively and vibrant community it is. We estimate over 100 people volunteer in one capacity or another and the Parochial Church Council would like to take this opportunity to thank all those who have contributed during the year in any way to support Christ Church. Much of the work of these volunteers is done without recognition and the hours and value of that time cannot be quantified.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Church Attendance

All are welcome to attend our services. The electoral roll is updated annually and comprises 170 members, an increase of 2 since last year. The breakdown is:

Male = 72, Female = 98;

Resident in parish = 78, Resident outside parish =92.

The average weekly attendance during October (when the annual count is done for the Diocese) was 117 adults aged 16 or over and 21 young people aged under 16 (2022: 102 & 25).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing, and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world, and to commend the deceased into God's keeping. We have celebrated 0 infant, 1 child and 0 adult baptisms, 0 marriages and held 4 funerals in our parish in 2023.

The Parochial Church Council are keen to offer a range of services, both during the week and over the course of the year, that our community find both beneficial and spiritually fulfilling. For example, we hold a traditional Holy Communion service at 9am on two Sundays each month; a 10.30am morning service with children's and youth ministries; and 6.30pm evening services that provide both a quiet, intimate and reflective environment for worship, and the opportunity for more contemporary worship. During school term time monthly Messy Church is also offered.

Review of the Year

Christ Church Orpington is devoted to Christ and dedicated to our local community, so our activities and ministries reflect this.

As a cost of living crisis affected much of the country in 2023, financial difficulties within the parish continued to bite. Christ Church cooks free meals for distribution to the community. The Open Kitchen initiative involves the collection of leftover produce from supermarkets, restaurants and cafes (including Tesco, Sainsbury, Waitrose, Pret a Manger and Greggs). This is open three times a week to offer provisions to any in the local community who are in need. This has been taken up widely and includes at least one hundred families who regularly take advantage of it.

The full Parochial Church Council was able to meet freely approximately bi-monthly throughout the year which brought with it some exciting discussions.

Church services on Sundays have continued to offer fellowship, worship, prayer and teaching in a variety of formats in three types of Sunday services. Leadership of services, worship and preaching has been shared across a team, notably more so since the vicar suffered from a serious car crash in August 2023. Other ministries to support discipleship include an Alpha course and a Freedom in Christ series.

Our part-time Curate, Rev'd Helen Musson, has completed her curacy with us and has fitted well into the life of Christ Church.

Our young people's ministry is led by Andi Smith. Different groups meet to serve the needs of different ages and interests including a Saturday evening group of 14-18+ year olds, a Sunday morning group for 11-14 year olds, a monthly Youth Group for 11-18+ year olds, youth jam sessions, and free music lessons for those who want to try drums or guitar.

Our Children's Ministry is led by Naomi White and Pip Allen. Different groups meet to serve the needs of different ages and interests including Tea & Toys for toddlers, Messy Church for young primary age children, and Sunday groups for 3-11 year olds. We ran a Holiday Club for primary school aged children which was well attended and a great success.

Specialist ministry groups for women and men respectively continue to thrive and to focus on the needs of people facing real issues in a challenging modern social environment.

The church continues to support a Spinnaker worker who serves in the local schools.

Study groups and a luncheon club are offered to the older generation under the group name "Community Club". They were supported by the team through regular phone-calls, they were taken to doctors and hospital appointments, they had their shopping bought and their birthdays celebrated.

Links with the "Churches Together in Orpington" have been maintained and strengthened, as have links within the Deanery.

The parish administrator Mrs Anna Carey, who has some executive roles in administrative areas, is in attendance on three mornings each week in the church office or from her home. Mr Jim Callaghan continues as our Caretaker and Facilities Manager, assisted by Mr Mike Bailey. They ensure that safety, maintenance and smooth running of the building continue. Our Café manager, Jeanette Swift, looks after our café offering a social place to meet twice a week during 2023, with monthly Cream Teas.

From November the initiative Warm Space was opened and free tea/coffee/biscuits and soup offered to all who came three times a week for fellowship and to escape the cold.

Members of the church are supporting the Street and College Pastors initiatives in this area. Christ Church Orpington also supports Bromley Foodbank, which is part of the Trussell Trust.

Helping those in need is a demonstration of our faith. Approximately ten per cent of our net general fund income is transferred to the Missionary Support Fund at the end of each year and sent to various charities supported by the church. In addition, members of the congregation regularly give each month into the Mission Fund and this money is sent to the charities chosen by the donors.

Financial review

Christ Church depends on the generosity of the congregation to meet its financial needs. The results for the year are set out in the Statement of Financial Activities. A deficit on unrestricted funds of £10,325 arose in the year (2022 - £24,766 surplus).

It is the policy of the Parochial Church Council to maintain unrestricted funds, which are the free reserves of the church, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency issues that arise from time to time. Six months unrestricted fund expenditure amounts to approximately £140,000 and unrestricted funds in cash at bank were at or above this level throughout the year.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council has assessed the major risks to which the Church is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

A Health and Safety Policy was introduced in 2005, as part of Risk Management, and this was revised in 2016. Assessments of hazards and risks are regularly conducted on public areas of the church and hall. This is in the process of being revised and updated by the Fabric Committee.

A child protection policy is in place. All those who work with children have now been DBS checked and completed the relevant CofE safeguarding training. All new workers must be DBS checked before they start work and volunteers subject to our Safer Recruitment Policy. Safeguarding Policy is now on the front page of our website as well as clearly visible within the church.

The Parochial Church Council confirms its compliance with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults). Dave Humphries is the DBS and Safer Recruitment Officer and Keith Miller is the Parish Safeguarding Officer.

The ministries at Christ Church and beyond into the community will continue under the leadership of Rev Dr Sharon Smith. We have known through the recruitment process to appoint Sharon that God has called her to Christ Church Orpington and that she is His choice for this role. So we know that God has a plan for the coming year and we are excited and in anticipation, as we listen and learn more about where God is leading us to next.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The Parochial Church Council operates under the Parochial Church Council (Powers) Measure 1956. The Parochial Church Council is a Registered Charity.

Members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in April in accordance with the Church Representation Rules. The Parochial Church Council may also co-opt members with or without the power to vote. New Parochial Church Council members are given a copy of the Parochial Church Council Standing Orders.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

Rev'd Dr Sharon Smith,
Rev'd Helen Musson
Bill Belsham
Derek Foxen
Alan Goddard
Andy Goddard
Dave Humphries (Vice-Chair)
Andy Howard
Nick Marchant
Keith Miller
Don Munro
Josphat Ndambuki
Sara Onslow
Pieter Van Rooyen
Linda Skinner
Paul Skinner

The Parochial Church Council operates through a series of committees, which meet between full meetings of the Parochial Church Council:

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Council. It comprises the Chairman and Vice-Chairman of the Parochial Church Council, Secretary, Treasurer and Church Wardens.

Finance Committee: For the review and general management of the financial matters of the church. The committee met four times over zoom.

Various specialist committees advising or overseeing specific aspects of church life against specific Parochial Church Council remits:

Fabric & Grounds Committee,
Health & Safety, DBS and Safer Recruitment Committee,
Human Resources Committee,
Mission Committee,
Pastoral Care Committee.

PAROCHIAL CHURCH COUNCIL'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

In addition, the Vicar is supported by a team to co-ordinate ministries in the following areas:

Youth Minister
Children's Ministers
Pastoral Care
Prayer
Mission
Discipleship
Support Services

Three people authorised by the diocese to share in the ministry of the church also support the Vicar with two LLM's and an Evangelist. A Curate began her curacy with Christ Church in September 2021. Christ Church also employs two Children's Ministers as a job share to organise and supervise work among children and a Youth Minister to organise and run work amongst youth from 11 year olds upwards.

Reference and administrative information is provided on the page following the cover sheet.

The Parochial Church Council's report was approved by the Board of the Parochial Church Council.

Rev'd Dr Sharon Smith

Trustee

Dated:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Parochial Church Council (Powers) Measure 1956 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

I report to the Parochial Church Council on my examination of the financial statements accounts of The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report
As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement
Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did 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.

Amanda Reardon FCCA

Date: 30 July 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	200,666	28,109	228,775	244,934	13,159	258,093
Charitable activities	4	61,236	-	61,236	57,216	-	57,216
Investments	5	5,141	18	5,159	1,286	-	1,286
Other income	6	1,009	550	1,559	73	-	73
Total income		268,052	28,677	296,729	303,509	13,159	316,668
Expenditure on:							
Charitable activities	7	278,377	23,787	302,164	278,743	16,405	295,148
Total charitable expenditure		278,377	23,787	302,164	278,743	16,405	295,148
Net income/(expenditure for the year/Net movement in funds		(10,325)	4,890	(5,435)	24,766	(3,246)	21,520
Fund balances at 1 January 2023		195,157	12,016	207,173	170,391	15,262	185,653
Fund balances at 31 December 2023		184,832	16,906	201,738	195,157	12,016	207,173

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		11,436		15,224
Current assets					
Debtors	13	32,264		35,347	
Cash at bank and in hand		178,709		171,980	
		210,973		207,327	
Creditors: amounts falling due within one year	14	(20,671)		(15,378)	
Net current assets			190,302		191,949
Total assets less current liabilities			201,738		207,173
Income funds					
Restricted funds	16		16,906		12,016
Unrestricted funds					
Designated funds	17	17,804		17,804	
General unrestricted funds		167,028		177,353	
			184,832		195,157
			201,738		207,173

The financial statements were approved by the Parochial Church Council on _____

_____ _____

Rev'd Dr Sharon Smith
Trustee

Derek Foxen
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information
The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington is a corporate body established by the Church of England. The principal address is Charterhouse Road, Orpington, Kent BR6 9EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. 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 Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for at least a further 12 months. Thus the Parochial Church Council 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 Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the Church 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.

Accounting policies (continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church 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 is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been noticed 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.

Assets for distribution are recognised only when distributed. Assets given for use by the Church are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure, including VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

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. Assets costing less than £500 are written off as an expense in the year in which the expenditure is incurred.

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

Fixtures fitting and equipment	3 to 5 years straight line

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.

Consecrated benefice property of any kind is excluded from the financial statements by section 10 (2) (a and c) of the Charities Act 2011.

Accounting policies (continued)

1.7 Impairment of fixed assets

At each reporting end date, the Church 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.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 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 Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Church participates in the Church of England Funded Pensions Scheme at rates set by the Scheme Actuary and advised by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with the Statement of Recommended Practice therefore, the scheme is accounted for as a defined contribution scheme. Contributions are charged in the statement of financial affairs as they become payable in accordance with the rules of the schemes.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted Funds 2023 £	**Restricted Funds 2023 £**	**Total 2023 £**	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Donations and gifts	169,245	8,155	177,400	153,220	9,788	163,008
Legacies receivable	5,000	-	5,000	45,075	-	45,075
Grants receivable	-	1,130	1,130	2,135	2,227	4,362
Donated goods and services	-	17,824	17,824	13,009	-	13,009
Tax	26,421	1,000	27,421	31,495	1,144	32,639
Total income	200,666	28,109	228,775	244,934	13,159	258,093

4 Charitable activities

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Fees from weddings and other services	701	3,092
Rental income	38,195	31,835
Other church activities and events	22,340	22,289
	61,236	57,216

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Investments

	Unrestricted Funds 2023 £	**Restricted Funds 2023 £**	**Total 2023 £**	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Interest	5,141	18	5,159	1,286	-	1,286

6 Other income

	Unrestricted Funds 2023 £	**Restricted Funds 2023 £**	**Total 2023 £**	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Interest	1,009	550	1,559	73	-	73

7 Charitable activities

	2023	2022
	£	£
Staff costs	54,303	57,788
Depreciation and impairment	8,050	7,418
Parish share	81,322	78,033
Vicarage costs	2,940	2,893
Ministers' expenses	3,451	3,292
Church building	20,678	7,674
Hall and grounds	32,690	29,530
Café costs	3,587	3,010
Children and youth ministry	1,549	1,235
Evangelism and training	512	1,098
Other ministry costs	4,148	3,292
Community club	13,004	11,428
	226,234	206,691
Grant funding of activities (see note 8)	33,457	48,406
Share of support costs (see note 9)	41,723	36,561
Share of governance costs (see note 9)	750	3,490
	302,164	295,148
Analysis by fund		
Unrestricted funds	278,377	278,743
Restricted funds	23,787	16,405
	302,164	295,148

8 Grants payable

	2023	2022
	£	£
Grants to institutions:		
CPAS	350	1,593
London City Mission	727	1,704
Church Missionary Society	-	1,575
Tear Fund	450	1,869
Spinnaker Trust	1,000	2,326
Release International	400	1,500
Missionary Aviation Fellowship	734	1,500
Rochester Diocese for Kondoa Churches, Tanzania	1,125	7,952
Bromley Foodbank		1,085
Crosslinks	-	2,043
The Bible Society	685	1,579
European Christian Mission	-	1,000
Barnabus Fund	500	1,725
Christians Against Poverty Bromley	475	-
Other	23	1,569
	6,469	29,020
Grants to individuals	26,988	19,386
	33,457	48,406

9 Support costs

	Support costs 2023	**Governance costs 2023**	**Total 2023**	Support costs 2022	Governance Costs 2022	Total 2022
	£	**£**	**£**	£	£	£
Staff costs	40,207	-	40,207	33,852	-	33,852
Administrative expenses	1,517	-	1,517	2,709	-	2,709
Accountancy	-	750	750	-	3,490	3,490
Tax	41,724	750	42,474	36,561	3,490	40,051
Analysed between charitable activities	41,724	750	42,474	36,561	3,490	40,051

Governance costs include fees payable to the independent examiner of £750 (2022: £1600) for independent examination fees and £nil (2022: £1490) for other services.

10 Parochial Church Council

In accordance with the Parochial Church Councils (Powers) Measure 1956, the vicar, Rev'd Dr Sharon Smith is paid a stipend by the Diocese of Rochester. The curate, Rev'd Helen Musson, is unpaid.

Two of the Parochial Church Council had parsonage, travel, communications and other cost paid totalling £5,771 (2022: £5,743) from the Church during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Ministerial	3	2
Operational	1	1
Support	5	6
	9	9

Employment costs	**2023**	2022
	£	£
Wages and salaries	89,799	89,607
Other pension costs	2,314	2,033
	92,113	91,640

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

12 Tangible fixed assets

	Fixtures, fittings and equipment	
	2023	2022
	£	£
Cost		
At 1 January 2023	65,444	64,944
Additions	5,133	500
Disposals	(1,568)	-
At 31 December 2023	69,009	65,444
Depreciation and impairment		
At 1 January 2023	50,220	42,802
Depreciation charged during the year	8,050	7,418
Eliminated on disposals	(697)	-
At 31 December 2023	57,573	50,220
Carrying amount		
At 31 December 2023	11,436	15,224
At 31 December 2022	15,224	22,142

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	32,264	35,347

14 Creditors: amounts falling due within one year

	Notes	**2023**	2022
		£	£
Deferred income	**15**	2,080	1,251
Other creditors		2,507	2,430
Accruals		16,084	11,697
		20,671	15,378

15 Deferred income

	2023	2022
	£	£
Other deferred income	2,080	1,251
Deferred income is included in the financial statements as follows:		
Deferred income is included within:		
Current liabilities	2,080	1,251
Movements in the year:		
Deferred income at 1 January 2023	1,251	693
Resources deferred in the year	829	558
Deferred income at 31 December 2023	2,080	1,251

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donation and grants held on trust for specific purposes:

		Movement in funds			Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Missionary specific fund	15,262	13,159	(16,405)	12,016	28,677	(23,787)	16,906

17 Designated funds

		Movement in funds			Movement in funds		
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
Church and hall repair fund	24,630	-	(6,826)	17,804	-	-	17,804

18 Analysis of net assets between funds

	Unrestricted Funds 2023 £	**Restricted Funds 2023 £**	**Total 2023 £**	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances represented by:						
Tangible assets	11,436	-	11,436	15,224	-	15,224
Current assets/ (liabilities)	173,396	16,906	190,302	179,933	12,016	191,949
	184,832	16,906	201,738	195,157	12,016	207,173

19 Related party transactions

No remuneration was paid to key management personnel (2022: £nil). The vicar, Rev'd Dr Sharon Smith, is paid a stipend by the Diocese of Rochester.

Transactions with related parties

During the year the Church entered into the following transactions with related parties:

Andrew Smith, husband of Rev'd Dr Sharon Smith received £21,671 remuneration for his role as youth minister (2022: £22,964), pension contributions of £867 (2022: £1,034) and life assurance £108 (2022: £115). He was also reimbursed costs of £403 (2022: £192).

During the year donations of £31,522 (2022: £31,144) were received from members of the Parochial Church Council and related parties.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINC

England & Wales - Charity number 1127535

Accounts

Charity registration number 1127535

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Rev'd Dr Sharon Smith	
	Dave Humphries	
	Pieter van Rooyen	
	Derek Foxen	
	Alan Goddard	
	Andrew Howard	
	Josphat Ndambuki	
	Bill Belsham	
	Andy Goddard	
	Rev'd Helen Musson	
	Nick Marchant	(Appointed 8 May 2022)
	Keith Miller	(Appointed 8 May 2022)
	Don Munro	(Appointed 8 May 2022)
	Sara Onslow	(Appointed 8 May 2022)
	Linda Skinner	(Appointed 8 May 2022)
	Paul Skinner	(Appointed 8 May 2022)
Charity number	1127535	
Principal address	Charterhouse Road Orpington Kent BR6 9EP	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2022.

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 Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives and activities

Christ Church's Parochial Church Council has the responsibility of co-operating with the incumbent, the Rev'd Dr Sharon Smith, in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complex of Christ Church, Orpington.

The Parochial Church Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. With this in mind, the mission statement was reviewed at the end of 2005:

Devoted to Christ

Dedicated to Community

Based on these statements the PCC continues to seek to strengthen the life of the church here in the local community and to be of service in a positive way to those in the neighbourhood.

The Parochial Church Council of Christ Church is aware of its legal duty to consider the Charity Commission's guidance on public benefit and to report on its compliance. In this regard, the incumbent and the Parochial Church Council are totally committed to enable ordinary people to live out their faith as part of our parish community through:

- Enabling anyone to worship at any of the Sunday services at Christ Church as well as join any of our activities taking place throughout the week.
- Worship, prayer and the faithful teaching of God's Word to support people in learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the Parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church and the hall complex.

As usual, the work of the church and all its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities and which help to make our church the lively and vibrant community it is. We estimate over 100 people volunteer in one capacity or another and the Parochial Church Council would like to take this opportunity to thank all those who have contributed during the year in any way to support Christ Church. Much of the work of these volunteers is done without recognition and the hours and value of that time cannot be quantified. In particular we want to mention our church wardens (Mr Humphries and Mr Van Rooyen) who have worked on our behalf.

Achievements and performance

Church Attendance

All are welcome to attend our services. The electoral roll is updated annually and comprises 168 members, a decrease of 7 since last year, with 3 having moved away, 6 having died and 2 have joined. The breakdown is:

Male = 70, Female = 98;
Resident in parish = 79, Resident outside parish = 89.

The average weekly attendance during October (when the annual count is done for the Diocese) was 102 adults aged 16 or over and 25 young people aged under 16 (2021: 82 & 11).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the deceased into God's keeping. We have celebrated no infant, 1 child and 1 adult baptisms, 1 marriage and held 11 funerals in our parish in 2022.

The Parochial Church Council are keen to offer a range of services, both during the week and over the course of the year, that our community find both beneficial and spiritually fulfilling. For example, we hold a traditional Holy Communion service at 9am on two Sundays each month; a 10.30am morning service with children's and youth ministries; and 6.30pm evening services that provide both a quiet, intimate and reflective environment for worship, and the opportunity for more contemporary worship. During school term time monthly Messy Church is also offered. The 10:30am service streamed online for those still shielding or joining from home until 18 June, when a lightning strike to the church damaged our sound system.
.

Review of the Year

As Covid 19 began to abate, we look back on a year of Christ Church continuing to grow into its calling of being a Beacon of Light to the community. We were pleased to be able to welcome J John in February to bring us an evangelistic service which filled the church and was a great blessing to us and other churches in Orpington.

As Covid continued to loosen its grip on the country, financial difficulties within the parish continued to bite and Christ Church continued to cook free meals for distribution to the community, and also continued the Open Kitchen initiative begun in 2020 where we collected leftover produce from supermarkets, restaurants and cafes (including Tesco, Sainsbury, Waitrose, Pret a Manger and Greggs) and three times a week opened up to offer this to any in the local community who were in need. This has been widely taken up, and included at least one hundred families who regularly took advantage of it.

The full Parochial Church Council were able to meet freely approximately bi-monthly throughout the year which brought with it some exciting discussions.

Our new part-time Curate, Rev'd Helen Musson, began her second year of curacy with us and has fitted well into the life of Christ Church.

Our young people's ministry is led by Andi Smith. Different groups meet to serve the needs of different ages and interests including a Saturday evening group of 14-18+ year olds, a Sunday morning group for 11-14 year olds, a monthly Youth Group for 11-18+ year olds, youth jam sessions, and free music lessons for those who want to try drums or guitar.

Our Children's Ministry is led by Jo Gavin. Different groups meet to serve the needs of different ages and interests including Tea & Toys for toddlers, Messy Church for young primary age children, and Sunday groups for 3-11 year olds.

We ran a Holiday Club for Primary aged children in July 2022, which was full with a waiting list.

The church continues to support a Spinnaker worker who serves in the local schools.

Study groups and a luncheon club were offered to the older generation under the group name “Community Club”. They were supported by the team through regular phone-calls, taken to doctors and hospital appointments, had their shopping bought, and birthdays celebrated.

Links with the “Churches Together in Orpington” have been maintained and strengthened, as have links within the Deanery.

The parish administrator Mrs Anna Carey who has some executive roles in administrative areas, is in attendance on three mornings each week in the church office or at her home when the government stipulates. Mr Jim Callaghan continues as our Caretaker and Facilities Manager, ably assisted by Mr Mike Bailey. They ensure that safety, maintenance and smooth running of the building continues. Our Café manager, Jeanette Swift, looks after our café offering a social place to meet twice a week, with monthly Cream Teas.

From November the initiative Warm Space was opened and free tea/coffee/biscuits and soup offered to all who came three times a week for fellowship and to escape the cold.

Members of the church are supporting the Street and College Pastors initiatives in this area.

Helping those in need is a demonstration of our faith. Approximately ten percent of our net general fund income is sent to various charities supported by the church at the end of each year. In addition, members of the congregation regularly give each month into the Mission Fund and this money is sent to the charities chosen by the donors.

Financial review

Christ Church depends on the generosity of the congregation to meet its financial needs. The results for the year are set out in the Statement of Financial Activities. A surplus on unrestricted funds of £24,766 arose in the year (2021- deficit of £27,800).

It is the policy of the Parochial Church Council to maintain unrestricted funds, which are the free reserves of the church, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency issues that arise from time to time. Six months unrestricted fund expenditure amounts to approximately £139,000 and unrestricted funds in cash at bank were at or above this level throughout the year.

The Parochial Church Council have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

A Health and Safety Policy was introduced in 2005, as part of Risk Management, and this was revised in 2016. Assessments of hazards and risks are regularly conducted on public areas of the church and hall. This is in the process of being revised and updated by the Fabric Committee.

A child protection policy is in place. All those who work with children have now been DBS checked and completed the relevant CofE safeguarding training. All new workers must be DBS checked before they start work. Safeguarding Policy is now on the front page of our website as well as clearly visible within the church.

The Parochial Church Council confirms its compliance with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops’ guidance on safeguarding children and vulnerable adults). Dave Humphries is DBS Officer and Keith Miller is the Parish Safeguarding Representative.

The ministries at Christ Church and beyond into the community will continue under the leadership of Rev Dr Sharon Smith. We have known through the recruitment process to appoint Sharon that God has called her to Christ Church Orpington and that she is His choice for this role. So we know that God has a plan for the coming year and we are excited and in anticipation, as we listen and learn more about where God is leading us to next.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The Parochial Church Council operates under the Parochial Church Council (Powers) Measure 1956. The Parochial Church Council is a Registered Charity.

Members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in April in accordance with the Church Representation Rules. The Parochial Church Council may also co-opt members with or without the power to vote. New Parochial Church Council members are given a copy of the Parochial Church Council Standing Orders.

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

Rev'd Dr Sharon Smith	
Dave Humphries	
Pieter van Rooyen	
Derek Foxen	
Alan Goddard	
Andrew Howard	
Josphat Ndambuki	
Derick Theodoulou	(Resigned 8 May 2022)
Bill Belsham	
Sarah Gardiner	(Resigned 8 May 2022)
Andy Goddard	
Sophie Askham	(Resigned 8 May 2022)
Rev'd Helen Musson	
Nick Marchant	(Appointed 8 May 2022)
Keith Miller	(Appointed 8 May 2022)
Don Munro	(Appointed 8 May 2022)
Sara Onslow	(Appointed 8 May 2022)
Linda Skinner	(Appointed 8 May 2022)
Paul Skinner	(Appointed 8 May 2022)

The Parochial Church Council operates through a series of committees, which meet between full meetings of the Parochial Church Council:

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Council. It comprises the Chairman and Vice-Chairman of the Parochial Church Council, Secretary, Treasurer and Church Wardens.

Finance Committee: For the review and general management of the financial matters of the church. The committee met four times.

Various specialist committees advising or overseeing specific aspects of church life against specific Parochial Church Council remits:

Fabric & Grounds Committee,
Health & Safety, DBS and Safer Recruitment Committee,
Human Resources Committee,
Mission Committee,
Pastoral Care Committee.

In addition, the Vicar is supported by a team to co-ordinate ministries in the following areas:

Youth Minister
Children's Minister
Pastoral Care
Prayer
Mission
Discipleship
Support Services

Three people authorised by the diocese to share in the ministry of the church also support the Vicar which two LLM's and an Evangelist. A Curate began her curacy with Christ Church in September 2021.Christ Church also employs a Children's Minister to organise and supervise work among children and a Youth Minister to organise and run work amongst youth from 11 year olds upwards.

Reference and administrative information is provided on the page following the cover sheet.

The Parochial Church Council's report was approved by the Board of the Parochial Church Council.

S. Smith

Rev'd Dr Sharon Smith
Trustee

Date: 28th March 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Parochial Church Council (Powers) Measure 1956 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington (the Church) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Church as required by section 130 of the 2011 Act; or

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 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 financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 29 March 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	**3**	244,934	13,159	258,093	200,509	8,848	209,357
Charitable activities	**4**	57,216	-	57,216	31,084	-	31,084
Investments	**5**	1,286	-	1,286	125	-	125
Other income	**6**	73	-	73	8,334	-	8,334
Total income		303,509	13,159	316,668	240,052	8,848	248,900
Expenditure on:							
Charitable activities							
Church activities	**7**	278,743	16,405	295,148	267,852	4,127	271,979
Total charitable expenditure		278,743	16,405	295,148	267,852	4,127	271,979
Net income/(expenditure) for the year/ Net movement in funds		24,766	(3,246)	21,520	(27,800)	4,721	(23,079)
Fund balances at 1 January 2022		170,391	15,262	185,653	198,191	10,541	208,732
Fund balances at 31 December 2022		195,157	12,016	207,173	170,391	15,262	185,653

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		15,224		22,142
Current assets					
Debtors	13	35,347		18,753	
Cash at bank and in hand		171,980		154,902	
		207,327		173,655	
Creditors: amounts falling due within one year	14	(15,378)		(10,144)	
Net current assets			191,949		163,511
Total assets less current liabilities			207,173		185,653
Income funds					
Restricted funds	16		12,016		15,262
Unrestricted funds					
Designated funds	17	17,804		24,630	
General unrestricted funds		177,353		145,761	
			195,157		170,391
			207,173		185,653

The financial statements were approved by the Parochial Church Council on 20/3/23

S Smith

Rev'd Dr Sharon Smith
Trustee

Derek Foxen
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington is a corporate body established by the Church of England. The principal address is Charterhouse Road, Orpington, Kent BR6 9EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. 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 Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for at least a further 12 months. Thus the Parochial Church Council 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 Parochial Church Council in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the Church 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 Church 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 is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church 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.

1 Accounting policies **(Continued)**

Assets for distribution are recognised only when distributed. Assets given for use by the Church are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure, including VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

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. Assets costing less than £500 are written off as an expense in the year in which the expenditure is incurred.

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:

Fixtures, fittings and equipment	3 to 5 years straight line

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.

Consecrated benefice property of any kind is excluded from the financial statements by section 10 (2) (a and c) of the Charities Act 2011.

1.7 Impairment of fixed assets

At each reporting end date, the Church 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.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

1.10 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 Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Church participates in the Church of England Funded Pensions Scheme at rates set by the Scheme Actuary and advised by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with Statement of Recommended Practice therefore, the scheme is accounted for as a defined contribution scheme. Contributions are charged in the statement of financial affairs as they become payable in accordance with the rules of the schemes.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	153,220	9,788	163,008	153,251	6,532	159,783
Legacies receivable	45,075	-	45,075	-	-	-
Grants receivable	2,135	2,227	4,362	-	1,000	1,000
Donated goods and services	13,009	-	13,009	14,581	-	14,581
Tax recoverable	31,495	1,144	32,639	32,677	1,316	33,993
	244,934	13,159	258,093	200,509	8,848	209,357

4 Charitable activities

	2022	2021
	£	£
Fees from weddings and other services	3,092	1,068
Rental income	31,835	16,206
Other church activities and events	22,289	13,810
	57,216	31,084

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	1,286	125

6 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	73	8,334

Other income includes income received from the UK job retention support scheme £nil (2021- £5,876).

7 Charitable activities

	2022	2021
	£	£
Staff costs	57,788	52,117
Depreciation and impairment	7,418	6,545
Parish share	78,033	78,000
Vicarage costs	2,893	3,149
Ministers expenses	3,292	1,949
Church building	7,674	11,594
Hall and grounds	29,530	28,897
Cafe costs	3,010	2,340
Children and youth ministry	1,235	914
Evangelism and training	1,098	2,214
Other ministry costs	3,292	2,836
Community club	11,428	10,478
	206,691	201,033
Grant funding of activities (see note 8)	48,406	28,638
Share of support costs (see note 9)	36,561	38,996
Share of governance costs (see note 9)	3,490	3,312
	295,148	271,979
Analysis by fund		
Unrestricted funds	278,743	267,852
Restricted funds	16,405	4,127
	295,148	271,979

8 Grants payable

	2022	2021
	£	£
Grants to institutions:		
CPAS	1,593	750
London City Mission	1,704	900
Church Missionary Society	1,575	600
Tear Fund	1,869	1,500
Spinnaker Trust	2,326	2,100
Release International	1,500	1,500
Missionary Aviation Fellowship	1,500	1,298
Rochester Diocese for Kondoa Churches, Tanzania	7,952	1,500
Bromley Foodbank	1,085	-
Crosslinks	2,043	-
The Bible Society	1,579	1,500
European Christian Mission Winterburn	1,000	1,028
Barnabus Fund	1,725	-
Other	1,569	1,611
	29,020	14,287
Grants to individuals	19,386	14,351
	48,406	28,638

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	33,852	-	33,852	34,841	-	34,841
Administrative expenses	2,709	-	2,709	4,155	-	4,155
Accountancy	-	3,490	3,490	-	3,312	3,312
	36,561	3,490	40,051	38,996	3,312	42,308
Analysed between						
Charitable activities	36,561	3,490	40,051	38,996	3,312	42,308

Governance costs include fees payable to the independent examiner of £1,600 (2021- £1,300) for independent examination fees and £1,490 (2021- £1,250) for other services and £400 (2021- £762) under accrual for the previous year.

10 Parochial Church Council

In accordance with the provisions of the Parochial Church Councils (Powers) Measure 1956, the vicar, Rev'd Dr Sharon Smith is paid a stipend by the Diocese of Rochester. The curate, Rev'd Helen Musson, is unpaid.

Two of the Parochial Church Council had parsonage, travel, communications and other costs paid totalling £5,743 from the Church during the year (2021- £4,527).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Ministerial	2	2
Operational	1	1
Support	6	6
	9	9

Employment costs	2022 £	2021 £
Wages and salaries	89,607	84,988
Other pension costs	2,033	1,970
	91,640	86,958

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

12 Tangible fixed assets

	Fixtures, fittings and equipment
	£
Cost	
At 1 January 2022	64,944
Additions	500
At 31 December 2022	65,444
Depreciation and impairment	
At 1 January 2022	42,802
Depreciation charged in the year	7,418
At 31 December 2022	50,220
Carrying amount	
At 31 December 2022	15,224
At 31 December 2021	22,142

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	35,347	18,753

14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Deferred income	15	1,251	693
Other creditors		2,430	4,099
Accruals		11,697	5,352
		15,378	10,144

15 Deferred income

	2022	2021
	£	£
Other deferred income	1,251	693

Deferred income is included in the financial statements as follows:

15 Deferred income **(Continued)**

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	1,251	693
Movements in the year:		
Deferred income at 1 January 2022	693	-
Resources deferred in the year	558	693
Deferred income at 31 December 2022	1,251	693

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Missionary Specific Fund	10,541	8,848	(4,127)	15,262	13,159	(16,405)	12,016

The Missionary Specific Fund represents amounts raised and received for specific missions.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Church and Hall Repair Fund	42,600	(17,970)	24,630	(6,826)	17,804
	42,600	(17,970)	24,630	(6,826)	17,804

The Church and Hall Repair Fund represents monies set aside by the Parochial Church Council to meet the costs of building repairs.

18 Analysis of net assets between funds

	Unrestricted funds 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	15,224	-	15,224	22,142	-	22,142
Current assets/(liabilities)	179,933	12,016	191,949	148,249	15,262	163,511
	195,157	12,016	207,173	170,391	15,262	185,653

19 Related party transactions

No remuneration was paid to key management personnel (2021- £nil). The vicar, Rev'd Dr Sharon Smith, is paid a stipend by the Diocese of Rochester.

Transactions with related parties

During the year the Church entered into the following transactions with related parties:

Andrew Smith, husband of Rev'd Dr Sharon Smith, received £22,964 remuneration for his role as youth minister (2021- £18,043), pension contributions of £1,034 (2021- £722) and life assurance £115 (2021- £90). He was also reimbursed costs of £192.

During the year donations of £31,144 (2021- £29,179) were received from members of the Parochial Church Council and related parties

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINC

England & Wales - Charity number 1127535

Accounts

Charity registration number 1127535

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Rev'd Dr Sharon Smith	
	Dave Humphries	
	Pieter van Rooyen	
	Derek Foxen	
	Alan Goddard	
	Andrew Howard	
	Josphat Ndambuki	
	Derick Theodoulou	
	Bill Belsham	
	Sarah Gardiner	
	Andy Goddard	
	Sophie Askham	
	Rev'd Helen Musson	(Appointed 27 September 2021)
Charity number	1127535	
Principal address	Charterhouse Road Orpington Kent BR6 9EP	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2021.

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 Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives and activities

Christ Church's Parochial Church Council has the responsibility of co-operating with the incumbent, the Rev'd Dr Sharon Smith, in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complex of Christ Church, Orpington.

The Parochial Church Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. With this in mind, the mission statement was reviewed at the end of 2005:

Devoted to Christ

Dedicated to Community

Based on these statements the PCC continues to seek to strengthen the life of the church here in the local community and to be of service in a positive way to those in the neighbourhood.

The Parochial Church Council of Christ Church is aware of its legal duty to consider the Charity Commission's guidance on public benefit and to report on its compliance. In this regard, the incumbent and the Parochial Church Council are totally committed to enable ordinary people to live out their faith as part of our parish community through:

- Enabling anyone to worship at any of the Sunday services at Christ Church as well as join any of our activities taking place throughout the week.
- Worship, prayer and the faithful teaching of God's Word to support people in learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the Parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church and the hall complex.

As usual, the work of the church and all its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities and which help to make our church the lively and vibrant community it is. We estimate over 100 people volunteer in one capacity or another and the Parochial Church Council would like to take this opportunity to thank all those who have contributed during the year in any way to support Christ Church. Much of the work of these volunteers is done without recognition and the hours and value of that time cannot be quantified. In particular we want to mention our church wardens (Mr Humphries and Mr Van Rooyen) who have worked on our behalf.

Achievements and performance

Church Attendance

All are welcome to attend our services. The electoral roll is updated annually and comprises 175 members, a decrease of 1 since last year, with 2 having died. The breakdown is:

Male = 72, Female = 103;
Resident in parish = 84, Resident outside parish = 91.

The average weekly attendance during October (when the annual count is done for the Diocese) was 82 adults aged 16 or over and 11young people aged under 16 (2020: 79 & 5). Due to Covid-19 and lockdown these figures are artificially low.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the deceased into God's keeping. We have celebrated no infant baptisms, no marriages and held 5 funerals in our parish in 2021.

The Parochial Church Council are keen to offer a range of services, both during the week and over the course of the year, that our community find both beneficial and spiritually fulfilling. For example, outside Covid19 difficulties, we hold a traditional Holy Communion service at 9am on two Sundays each month; a 10.30am morning service with children's and youth ministries; and 6.30pm evening services that provide both a quiet, intimate and reflective environment for worship, and the opportunity for more contemporary worship. During school term time monthly Messy Church is also offered. Within the times of restricted practices in line with the changing risk assessment requirements, this has continued as far as was possible, with the 10:30am service streamed online for those still shielding or joining from home.

Review of the Year

After yet another strange and unusual year as Covid19 was still with us but began losing its grip in Britain, bringing with it relief from lockdown but continued disruption to normal activities, we look back on a year of Christ Church continuing to grow into its calling of being a Beacon of Light to the community. The church went through a period of lockdown in January, with continued changes throughout the year as government restrictions continued to change. This involved being open for services when allowed while strictly following government guidelines, and choosing to offer extra precautions for those who felt more comfortable with various stages of shielding.

As lockdown loosened it became evident that our local hospital staff were under less pressure, which meant we were able to ease cooking and distributing free meals to frontline staff, which was being done to ease their load.

It also became evident that our local community began to suffer even more deeply than before, and Christ Church continued to cook free meals for distribution to the community, and also continued the Open Kitchen initiative begun in 2020 where we collected leftover produce from supermarkets, restaurants and cafes (including Tesco, Sainsbury, Waitrose, Pret a Manger and Greggs) and three times a week opened up to offer this to any in the local community who were in need. This has been widely taken up, and included at least eighty-ninety families who regularly took advantage of it.

For the second year running the full Parochial Church Council were only able to meet on 4 occasions during the year plus once on Zoom. In addition, the PCC were consulted over email on several decisions as the need arose, which worked admirably allowing for the fast pace of change that this year brought.

We were delighted to welcome our new part-time Curate in September, Rev'd Helen Musson, who will be in training with us for the next 3 years.

Our young people's ministry is led by Andi Smith. Different groups meet to serve the needs of different ages and interests including a new online group for 18+ who went away to University. All groups were continued online when Covid19 restrictions demanded.

Our Children's Ministry is led by Jo Gavin. Different groups meet to serve the needs of different ages and interests including Tea & Toys and Messy Church. All groups were continued online when Covid19 restrictions demanded.

We were able to run a Holiday Club for Primary aged children in July 2021, within all Covid19 guidelines, which was full with a waiting list.

The church continues to support a Spinnaker worker who serves in the local schools.

Whilst the study groups and luncheon club offered to the older generation under the group name "Community Club" were not able to meet until mid-way through the year, they were supported by the team through regular phone-calls, taken to doctors and hospital appointments, had their shopping bought, and birthdays celebrated. To make up for this, once they were able to meet again in July 2021 they continued meeting through the holidays.

Links with the "Churches Together in Orpington" have been maintained and strengthened, as have links within the Deanery.

The parish administrator Mrs Anna Carey who has some executive roles in administrative areas, is in attendance on three mornings each week in the church office or at her home when the government stipulates. Mr Jim Callaghan continues as our Caretaker and Facilities Manager, ably assisted by Mr Mike Bailey. They ensure that safety, maintenance and smooth running of the building continues. Our Café manager, Jeanette Swift, was able to reopen the cafe during the year, offering reduced menu's which were widened as the situation allowed,

Members of the church are supporting the Street and College Pastors initiatives in this area.

Door-to-door visiting in our community to pray for the needs of our neighbours still remained stopped until it will be deemed safe to resume.

Helping those in need is a demonstration of our faith. Approximately ten per cent of our net general fund income is transferred to the Missionary Support Fund at the end of each year and sent to various charities supported by the church. In addition, members of the congregation regularly give each month into the Mission Fund and this money is sent to the charities chosen by the donors.

Financial review

Christ Church depends on the generosity of the congregation to meet its financial needs. The results for the year are set out in the Statement of Financial Activities. A deficit on unrestricted funds of £27,800 arose in the year (2020- surplus of £7,781).

It is the policy of the Parochial Church Council to maintain unrestricted funds, which are the free reserves of the church, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency issues that arise from time to time. Six months unrestricted fund expenditure amounts to approximately £134,000 and unrestricted funds in cash at bank were at or above this level throughout the year.

The Parochial Church Council have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

A Health and Safety Policy was introduced in 2005, as part of Risk Management, and this was revised in 2016. Assessments of hazards and risks are regularly conducted on public areas of the church and hall. This is in the process of being revised and updated by the Fabric Committee.

A child protection policy is in place. All those who work with children have now been DBS checked and completed the relevant CofE safeguarding training. All new workers must be DBS checked before they start work. Safeguarding Policy is now on the front page of our website as well as clearly visible within the church.

The Parochial Church Council confirms its compliance with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults). Dave Humphries is DBS Officer and Keith Miller is the Parish Safeguarding Representative.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The Parochial Church Council operates under the Parochial Church Council (Powers) Measure 1956. The Parochial Church Council is a Registered Charity.

Members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in April in accordance with the Church Representation Rules. The Parochial Church Council may also co-opt members with or without the power to vote. New Parochial Church Council members are given a copy of the Parochial Church Council Standing Orders.

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

Rev'd Dr Sharon Smith	
Dave Humphries	
Pieter van Rooyen	
Muriel Spooner	(Resigned 16 May 2021)
Derek Foxen	
Alan Goddard	
Andrew Howard	
Brian Ko	(Resigned 16 May 2021)
Josphat Ndambuki	
Derick Theodoulou	
Bill Belsham	
Sarah Gardiner	
Andy Goddard	
Sophie Askham	
Rev'd Helen Musson	(Appointed 27 September 2021)

The Parochial Church Council operates through a series of committees, which meet between full meetings of the Parochial Church Council:

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Council. It comprises the Chairman Rev'd Dr Sharon Smith and Vice-Chairman and Church Warden Dave Humphries, Secretary Don Bower, Treasurer Derek Foxen and Church Warden Pieter van Rooyen.

Finance Committee: For the review and general management of the financial matters of the church. The committee met four times over Zoom.

Various specialist committees advising or overseeing specific aspects of church life against specific Parochial Church Council remits:

Fabric & Grounds Committee,
Health & Safety, DBS and Safer Recruitment Committee,
Human Resources Committee,
Mission Committee,
Pastoral Care Committee.

In addition, the Vicar is supported by a team to co-ordinate ministries in the following areas:

Youth Minister
Children's Minister
Pastoral Care
Prayer
Mission
Discipleship
Support Services

Four people authorised by the diocese to share in the ministry of the church also support the Vicar which include a Reader, an Evangelist, and an LLM. A Curate began her curacy with Christ Church in September 2021. Christ Church also employs a Children's Minister to organise and supervise work among children and a Youth Minister to organise and run work amongst youth from 11 year olds upwards.

Reference and administrative information is provided on the page following the cover sheet.

The Parochial Church Council's report was approved by the Board of the Parochial Church Council.

.....
Rev'd Dr Sharon Smith
Trustee

Date: .....

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Parochial Church Council (Powers) Measure 1956 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington (the Church) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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 in respect of the Church as required by section 130 of the 2011 Act; or

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 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 financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: .....

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	**3**	200,509	8,848	209,357	171,771	7,389	179,160
Charitable activities	**4**	31,084	-	31,084	26,359	-	26,359
Investments	**5**	125	-	125	946	-	946
Other income	**6**	8,334	-	8,334	10,650	-	10,650
Total income		240,052	8,848	248,900	209,726	7,389	217,115
Expenditure on:							
Charitable activities							
Church activities	**7**	267,852	4,127	271,979	224,928	4,537	229,465
Total charitable expenditure		267,852	4,127	271,979	224,928	4,537	229,465
Gross transfers between funds		-	-	-	22,983	(22,983)	-
Net (expenditure)/income for the year/ Net movement in funds		(27,800)	4,721	(23,079)	7,781	(20,131)	(12,350)
Fund balances at 1 January 2021		198,191	10,541	208,732	190,410	30,672	221,082
Fund balances at 31 December 2021		170,391	15,262	185,653	198,191	10,541	208,732

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**12**		22,142		24,614
Current assets					
Debtors	**13**	18,753		10,826	
Cash at bank and in hand		154,902		179,288	
		173,655		190,114	
Creditors: amounts falling due within one year	**14**	(10,144)		(5,996)	
Net current assets			163,511		184,118
Total assets less current liabilities			185,653		208,732
Income funds					
Restricted funds	**16**		15,262		10,541
Unrestricted funds					
Designated funds	**17**	24,630		42,600	
General unrestricted funds		145,761		155,591	
			170,391		198,191
			185,653		208,732

The financial statements were approved by the Parochial Church Council on .....

.....	.....
Rev'd Dr Sharon Smith	Derek Foxen
Trustee	**Trustee**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington is a corporate body established by the Church of England. The principal address is Charterhouse Road, Orpington, Kent BR6 9EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. 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 Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for at least a further 12 months. Thus the Parochial Church Council continue to adopt the going concern basis of accounting in preparing the financial statements.

This assessment is undertaken in light of the recent developments arising from the coronavirus (COVID19) pandemic, as the charity does not expect significant reductions in donated income and in the short term is able to draw on existing reserves before considering reducing outgoings.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the Church 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 Church 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 is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church 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.

1 Accounting policies **(Continued)**

Assets for distribution are recognised only when distributed. Assets given for use by the Church are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure, including VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

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. Assets costing less than £500 are written off as an expense in the year in which the expenditure is incurred.

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:

Fixtures, fittings and equipment	3 to 5 years straight line

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.

Consecrated benefice property of any kind is excluded from the financial statements by section 10 (2) (a and c) of the Charities Act 2011.

1.7 Impairment of fixed assets

At each reporting end date, the Church 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.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

1.10 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 Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Church participates in the Church of England Funded Pensions Scheme at rates set by the Scheme Actuary and advised by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with Statement of Recommended Practice therefore, the scheme is accounted for as a defined contribution scheme. Contributions are charged in the statement of financial affairs as they become payable in accordance with the rules of the schemes.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	153,251	6,532	159,783	138,095	6,301	144,396
Legacies receivable	-	-	-	2,000	-	2,000
Grants receivable	-	1,000	1,000	600	-	600
Donated goods and services	14,581	-	14,581	3,789	-	3,789
Tax recoverable	32,677	1,316	33,993	27,287	1,088	28,375
	200,509	8,848	209,357	171,771	7,389	179,160

4 Charitable activities

	2021	2020
	£	£
Fees from weddings and other services	1,068	1,503
Rental income	16,206	14,292
Other church activities and events	13,810	10,564
	31,084	26,359

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	125	946

6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Other income	8,334	10,650

Other income includes income received from the UK job retention support scheme £5,876 (2020- £10,650).

7 Charitable activities

	2021	2020
	£	£
Staff costs	52,117	42,538
Depreciation and impairment	6,545	6,154
Parish share	78,000	76,078
Vicarage costs	3,149	2,280
Ministers expenses	1,949	540
Church building	11,594	11,665
Hall and grounds	28,897	15,569
Cafe costs	2,340	2,079
Children and youth ministry	914	1,832
Evangelism and training	2,214	679
Other ministry costs	2,836	454
Community club	10,478	4,776
	201,033	164,644
Grant funding of activities (see note 8)	28,638	24,773
Share of support costs (see note 9)	38,996	37,168
Share of governance costs (see note 9)	3,312	2,880
	271,979	229,465
Analysis by fund		
Unrestricted funds	267,852	224,928
Restricted funds	4,127	4,537
	271,979	229,465

8 Grants payable

	2021	2020
	£	£
Grants to institutions:		
CPAS	750	1,119
London City Mission	900	1,496
Church Missionary Society	600	1,594
Tear Fund	1,500	1,935
Spinnaker Trust	2,100	2,059
Release International	1,500	1,310
Missionary Aviation Fellowship	1,298	1,310
Rochester Diocese for Kondoa Churches, Tanzania	1,500	3,220
Bromley Foodbank	-	1,681
The Bible Society	1,500	1,500
European Christian Mission Winterburn	1,028	-
Other	1,611	1,605
	14,287	18,829
Grants to individuals	14,351	5,944
	28,638	24,773

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	34,841	-	34,841	30,732	-	30,732
Administrative expenses	4,155	-	4,155	6,436	-	6,436
Accountancy	-	3,312	3,312	-	2,880	2,880
	38,996	3,312	42,308	37,168	2,880	40,048
Analysed between						
Charitable activities	38,996	3,312	42,308	37,168	2,880	40,048

Governance costs include fees payable to the independent examiner of £1,300 (2020- £1,500) for independent examination fees and £1,250 (2020- £1,380) for other services and £762 (2020- £nil) under accrual for the previous year.

10 Parochial Church Council

In accordance with the provisions of the Parochial Church Councils (Powers) Measure 1956, the vicar, Rev'd Dr Sharon Smith is paid a stipend by the Diocese of Rochester. The curate, Rev'd Helen Musson, is unpaid.

Two of the Parochial Church Council had parsonage, travel, communications and other costs paid totalling £4,527 from the Church during the year (2020- £2,820).

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Ministerial	2	2
Operational	1	1
Support	6	5
	9	8

Employment costs	2021 £	2020 £
Wages and salaries	84,988	71,522
Social security costs	-	448
Other pension costs	1,970	1,300
	86,958	73,270

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

12 Tangible fixed assets

	Fixtures, fittings and equipment
	£
Cost	
At 1 January 2021	62,379
Additions	4,073
Disposals	(1,508)
At 31 December 2021	64,944
Depreciation and impairment	
At 1 January 2021	37,765
Depreciation charged in the year	6,545
Eliminated in respect of disposals	(1,508)
At 31 December 2021	42,802
Carrying amount	
At 31 December 2021	22,142
At 31 December 2020	24,614

13 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	18,753	10,826

14 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Deferred income	15	693	-
Other creditors		4,099	2,396
Accruals and deferred income		5,352	3,600
		10,144	5,996

15 Deferred income

	2021	2020
	£	£
Other deferred income	693	-

15 Deferred income **(Continued)**

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Deferred income is included within:		
Current liabilities	693	-
Movements in the year:		
Deferred income at 1 January 2021	-	-
Resources deferred in the year	693	-
Deferred income at 31 December 2021	693	-

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£	£
Missionary Specific Fund	679	7,389	(4,537)	7,010	10,541	8,848	(4,127)	15,262
Media Fund	29,993	-	-	(29,993)	-	-	-	-
	30,672	7,389	(4,537)	(22,983)	10,541	8,848	(4,127)	15,262

The Missionary Specific Fund represents amounts raised and received for specific missions.
The Media Fund represents monies received for the replacement of the sound and media systems.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds			
	Balance at 1 January 2020	**Incoming resources**	**1 January 2021**	**Resources expended**	**Balance at 31 December 2021**
	£	**£**	**£**	**£**	**£**
Church and Hall Repair Fund	42,600	-	42,600	(17,970)	24,630
	42,600	-	42,600	(17,970)	24,630

The Church and Hall Repair Fund represents monies set aside by the Parochial Church Council to meet the costs of building repairs.

18 Analysis of net assets between funds

	Unrestricted funds 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	22,142	-	22,142	24,614	-	24,614
Current assets/ (liabilities)	148,249	15,262	163,511	173,577	10,541	184,118
	170,391	15,262	185,653	198,191	10,541	208,732

19 Related party transactions

No remuneration was paid to key management personnel (2020- £nil). The vicar, Rev'd Dr Sharon Smith, is paid a stipend by the Diocese of Rochester.

Transactions with related parties

During the year the Church entered into the following transactions with related parties:

Andrew Smith, husband of Rev'd Dr Sharon Smith, received £18,043 remuneration for his role as youth minister (2020- £5,818), pension contributions of £722 (2020- £nil) and life assurance £90 (2020- £nil).

During the year donations of £29,179 (2020- £31,053) were received from members of the Parochial Church Council and related parties

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINC

England & Wales - Charity number 1127535

Accounts

Charity Registration No. 1127535

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council	Rev'd Dr Sharon Smith	
	Dave Humphries	
	Pieter van Rooyen	
	Muriel Spooner	
	Derek Foxen	
	Alan Goddard	
	Andrew Howard	
	Brian Ko	
	Josphat Ndambuki	
	Derick Theodoulou	
	Bill Belsham	
	Sarah Gardiner	
	Andy Goddard	
	Andi Smith	
	Sophie Askham	(Appointed 11 October 2020)
Charity number	1127535	
Principal address	Charterhouse Road Orpington Kent BR6 9EP	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

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Statement of financial activities	8
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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council present their report and financial statements for the year ended 31 December 2020.

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 Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)".

Objectives and activities

Christ Church's Parochial Church Council has the responsibility of co-operating with the incumbent, the Rev'd Dr Sharon Smith, in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church complex of Christ Church, Orpington.

The Parochial Church Council is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. With this in mind, the mission statement was reviewed at the end of 2005:

Devoted to Christ

Dedicated to Community

Based on these statements the PCC continues to seek to strengthen the life of the church here in the local community and to be of service in a positive way to those in the neighbourhood.

The Parochial Church Council of Christ Church is aware of its legal duty to consider the Charity Commission's guidance on public benefit and to report on its compliance. In this regard, the incumbent and the Parochial Church Council are totally committed to enable ordinary people to live out their faith as part of our parish community through:

- Enabling anyone to worship at any of the Sunday services at Christ Church as well as join any of our activities taking place throughout the week.
- Worship, prayer and the faithful teaching of God's Word to support people in learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the Parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church and the hall complex.

As usual, the work of the church and all its achievements are dependent upon the unquantifiable time and talents its members bring to support all its activities and which help to make our church the lively and vibrant community it is. We estimate over 100 people volunteer in one capacity or another and the Parochial Church Council would like to take this opportunity to thank all those who have contributed during the year in any way to support Christ Church. Much of the work of these volunteers is done without recognition and the hours and value of that time cannot be quantified. In particular we want to mention our church wardens (Mr Humphries and Mr Van Rooyen) who have worked on our behalf.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

Church Attendance

All are welcome to attend our services. The electoral roll is updated annually and comprises 176 members, a decrease of 10 since last year, with 6 having moved away and 4 having died. The breakdown is:

Male = 72, Female = 104;
Resident in parish = 86, Resident outside parish = 90.

The average weekly attendance during October (when the annual count is done for the Diocese) was 79 adults aged 16 or over and 5 young people aged under 16 (2019: 144 & 31). Due to Covid-19 and lockdown these figures are artificially low.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the deceased into God's keeping. We have celebrated 1 infant baptism, 1 marriage and held 2 funerals in our parish in 2020.

The Parochial Church Council are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, outside lockdown, a traditional Holy Communion service at 9am on two Sundays each month; a 10.30am morning service; and evening services that provide both a quiet, intimate and reflective environment for worship, and the opportunity for more contemporary worship. Within lockdown this has varied between a 9am Holy Communion service every week and a 10:30 morning service with the 10:30am streamed online, and purely online services.

At the beginning of the year we were pleased to welcome a number of new families into our church through Messy Church.

Review of the Year

After a strange and unusual year as Covid-19 began to take a hold in Britain bringing with it disruption and lockdown, we look back on a year of Christ Church growing into its calling of being a Beacon of Light to the community in a way none of us could have expected. The church went through periods of lockdown where many of the staff were furloughed and services switched to being online only, and periods of being open for services, strictly following government guidelines. It is a testament to the IT Team that not a single Sunday service was missed in the transition from normal services to online services.

As lockdown began to bite and it became evident that our local hospital staff were under unprecedented pressure, using our professional standard kitchen we began to cook and distribute free meals to frontline staff to ease their load.

As it also became evident that our local community began to suffer, Christ Church began to cook free meals for distribution to the community, and also began the Open Kitchen initiative where we collected leftover produce from supermarkets, restaurants and cafes (including Tesco, Sainsbury, Waitrose, Pret a Manger and Greggs) and three times a week distributed this to any in the local community who were in need. This was widely taken up, and included at least eighty families who regularly took advantage of it.

The full Parochial Church Council were only able to meet on 3 occasions during the year. In addition, the PCC were consulted over email on several decisions as the need arose, which worked admirably allowing for the fast pace of change that this year brought.

Our young people's work was led by an Interim Minister Kim Curle until April, when Andi Smith took over as volunteer youth worker. After an extensive and rigorous interview process, Andi took up the position of Youth Minister from the end of August on a three month probationary period. He was accepted as the new permanent Youth Minister at the end of his successful probation in December.

The church continues to support a Spinnaker worker who serves in the local schools.

Our Children's Ministry is led by Jo Gavin. Different groups meet to serve the needs of different ages and interests including Tea & Toys and our newest initiative Messy Church, which have all been continued online as necessary.

Whilst the study groups and luncheon club offered to the older generation under the group name: Community Club were mostly not able to meet, they were supported by the team through regular phonecalls, taken to doctors and hospital appointments, had their shopping bought, and birthdays celebrated.

Because of Covid-19 Arts ministries (which include dance and drama) which would usually enhance the life of the parish could not take place.

Links with the "Churches Together in Orpington" have been maintained and strengthened, as have links within the Deanery.

The parish administrator Mrs Anna Carey who has some executive roles in administrative areas is in attendance on two mornings and one afternoon each week in the church office or at her home when the government stipulates. Mr Jim Callaghan continues as our Caretaker and Facilities Manager, and has been joined by Mr Mike Bailey. They ensure that safety, maintenance and smooth running of the building continues. Our Café manager, Jeanette Swift, has been unable to work her two days a week since lockdown began in March.

Members of the church are supporting the Street and College Pastors initiatives in this area.

Door-to-door visiting in our community to pray for the needs of our neighbours has necessarily stopped until it is deemed safe to resume.

Helping those in need is a demonstration of our faith. Approximately ten per cent of our net general fund income is transferred to the Missionary Support Fund at the end of each year and sent to various charities supported by the church. In addition, members of the congregation regularly give each month into the Mission Fund and this money is sent to the charities chosen by the donors.

Financial review

Christ Church depends on the generosity of the congregation to meet its financial needs. The results for the year are set out in the Statement of Financial Activities. A surplus on unrestricted funds of £7,781 arose in the year (2019- deficit of £12,599).

It is the policy of the Parochial Church Council to maintain unrestricted funds, which are the free reserves of the church, at a level that equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency issues that arise from time to time. Six months unrestricted fund expenditure amounts to approximately £111,000 and unrestricted funds in cash at bank were at or above this level throughout the year.

The Parochial Church Council has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

A Health and Safety Policy was introduced in 2005, as part of Risk Management, and this was revised in 2016. Assessments of hazards and risks are regularly conducted on public areas of the church and hall. This is in the process of being revised and updated by the Fabric Committee.

A child protection policy is in place. All those who work with children have now been DBS checked and completed the relevant CofE safeguarding training. All new workers must be DBS checked before they start work. Safeguarding Policy is now on the front page of our website as well as clearly visible within the church.

The Parochial Church Council confirms its compliance with their duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults). Dave Humphries is DBS Officer and Kate Munro is the Parish Safeguarding Representative.

The ministries at Christ Church and beyond into the community will continue under the leadership of Rev Dr Sharon Smith. We have known through the recruitment process to appoint Sharon that God has called her to Christ Church Orpington and that she is His choice for this role. So we know that God has a plan for the coming year and we are excited and in anticipation, as we listen and learn more about where God is leading us to next.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The Parochial Church Council operates under the Parochial Church Council (Powers) Measure 1956. The Parochial Church Council is a Registered Charity.

Members of the Parochial Church Council are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in April in accordance with the Church Representation Rules. The Parochial Church Council may also co-opt members with or without the power to vote. New Parochial Church Council members are given a copy of the Parochial Church Council Standing Orders.

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

Rev'd Dr Sharon Smith	
Dave Humphries	
Pieter van Rooyen	
Muriel Spooner	
Patricia Bills	(Resigned 11 October 2020)
Derek Foxen	
Alan Goddard	
Andrew Howard	
Brian Ko	
Josphat Ndambuki	
Derick Theodoulou	
Bill Belsham	
Ben Gardiner	(Resigned 11 October 2020)
Sarah Gardiner	
Jennie Mapp	(Resigned 11 October 2020)
Andy Goddard	
Andi Smith	
Sophie Askham	(Appointed 11 October 2020)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council operates through a series of committees, which meet between full meetings of the Parochial Church Council:

Standing Committee: This is the only committee required by law. It has the power to transact the business of the Parochial Church Council between its meetings, subject to any directions given by the Council. It comprises the Chairman and Vice-Chairman of the Parochial Church Council, Secretary, Treasurer and Church Wardens.

Finance Committee: For the review and general management of the financial matters of the church. The committee met four times over Zoom.

Various specialist committees advising or overseeing specific aspects of church life against specific Parochial Church Council remits:

Fabric, Grounds, Health & Safety Committee,
Human Resources Committee,
Mission Committee,
Pastoral Care Committee,
Special Needs Committee.

In addition, the Vicar is supported by a team to co-ordinate ministries in the following areas:

Youth Minister
Children's Minister
Pastoral Care
Prayer
Mission
Discipleship
Support Services

Three people authorised by the diocese to share in the ministry of the church also support the Vicar: a Reader, an Evangelist, and a recently licensed LLM. Christ Church also employs a Children's Minister to organise and supervise work among children and a Youth Minister to organise and run work amongst youth from 11 year olds upwards. A prospective Curate was interviewed and we are delighted to announce that she will begin her curacy with Christ Church in Autumn 2021.

Reference and administrative information is provided on the page following the cover sheet.

The Parochial Church Council's report was approved by the Board of the Parochial Church Council.

Rev'd Dr Sharon Smith
Trustee
Dated: 22 March 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Parochial Church Council are responsible for preparing the Parochial Church Council's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Parochial Church Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Parochial Church Council are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Parochial Church Council are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, the Parochial Church Council (Powers) Measure 1956 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

I report to the Parochial Church Council on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington (the Church) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Parochial Church Council of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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 in respect of the Church as required by section 130 of the 2011 Act; or

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 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 financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 6 April 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income and endowments from:							
Donations and legacies	3	167,982	7,389	175,371	150,547	44,846	195,393
Charitable activities	4	26,359	-	26,359	67,835	221	68,056
Investments	5	946	-	946	1,128	-	1,128
Other income	6	10,650	-	10,650	-	-	-
Total income		205,937	7,389	213,326	219,510	45,067	264,577
Expenditure on:							
Raising funds	7	-	-	-	217	-	217
Charitable activities							
Church activities	8	221,139	4,537	225,676	227,533	27,525	255,058
Total charitable expenditure		221,139	4,537	225,676	227,533	27,525	255,058
Total resources expended		221,139	4,537	225,676	227,750	27,525	255,275
Net (outgoing)/ incoming resources before transfers		(15,202)	2,852	(12,350)	(8,240)	17,542	9,302
Gross transfers between funds		22,983	(22,983)	-	(4,359)	4,359	-
Net income/(expenditure) for the year/ Net movement in funds		7,781	(20,131)	(12,350)	(12,599)	21,901	9,302
Fund balances at 1 January 2020		190,410	30,672	221,082	203,009	8,771	211,780
Fund balances at 31 December 2020		198,191	10,541	208,732	190,410	30,672	221,082

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	**13**		24,614		-
Current assets					
Debtors	**14**	10,826		12,250	
Cash at bank and in hand		179,288		214,715	
		190,114		226,965	
Creditors: amounts falling due within one year	**15**	(5,996)		(5,883)	
Net current assets			184,118		221,082
Total assets less current liabilities			208,732		221,082
Income funds					
Restricted funds	**16**		10,541		30,672
Unrestricted funds					
Designated funds	**17**	42,600		42,600	
General unrestricted funds		155,591		147,810	
			198,191		190,410
			208,732		221,082

The financial statements were approved by the Parochial Church Council on 22 March 2021

Rev'd Dr Sharon Smith
Trustee

Derek Foxen
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church, Orpington is a corporate body established by the Church of England. The principal address is Charterhouse Road, Orpington, Kent BR6 9EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Parochial Church Council have a reasonable expectation that the Church has adequate resources to continue in operational existence for at least a further 12 months. Thus the Parochial Church Council continue to adopt the going concern basis of accounting in preparing the financial statements.

This assessment is undertaken in light of the recent developments arising from the coronavirus (COVID19) pandemic, as the charity does not expect significant reductions in donated income and in the short term is able to draw on existing reserves before considering reducing outgoings.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the Church 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 Church 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 is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the Church 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.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the accounts, however, refer to the trustees' annual report for more information about their contribution.

1.5 Expenditure

Expenditure, including VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

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. Assets costing less than £250 are written off as an expense in the year in which the expenditure is incurred.

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:

Fixtures, fittings and equipment	3 to 5 years straight line

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 net income/(expenditure) for the year.

Consecrated benefice property of any kind is excluded from the financial statements by section 10 (2) (a and c) of the Charities Act 2011.

1.7 Impairment of fixed assets

At each reporting end date, the Church 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.

1.9 Financial instruments

The Church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1 Accounting policies **(Continued)**

1.10 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 Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The Church participates in the Church of England Funded Pensions Scheme at rates set by the Scheme Actuary and advised by the Scheme Administrator. The scheme is a multi-employer pension scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with Statement of Recommended Practice therefore, the scheme is accounted for as a defined contribution scheme. Contributions are charged in the statement of financial affairs as they become payable in accordance with the rules of the schemes.

2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Parochial Church Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2020	**2020**	**2020**	2019	2019	2019
	£	**£**	**£**	£	£	£
Donations and gifts	138,695	6,301	144,996	125,245	38,491	163,736
Legacies receivable	2,000	-	2,000	1,001	-	1,001
Tax recoverable	27,287	1,088	28,375	24,301	6,355	30,656
	167,982	7,389	175,371	150,547	44,846	195,393

4 Charitable activities

	2020	2019
	£	£
Fees from weddings and other services	1,503	903
Rental income	14,292	37,458
Other church activities and events	10,564	29,695
	26,359	68,056

5 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	946	1,128

6 Other income

	Unrestricted funds	Total
	2020	2019
	£	£
Job Retention Support Scheme	10,650	-

7 Raising funds

	Total	Unrestricted funds
	2020	2019
	£	£
Fundraising and publicity		
Support costs	-	217
	-	217

8 Charitable activities

	2020	2019
	£	£
Staff costs	42,538	57,339
Depreciation and impairment	6,154	-
Parish share	76,078	79,524
Vicarage costs	2,280	3,768
Ministers expenses	540	2,786
Church building	11,665	10,335
Hall and grounds	15,569	14,339
Cafe costs	2,079	4,074
Children and youth ministry	1,832	2,312
Evangelism and training	679	795
Other ministry costs	454	2,403
Community club	4,776	11,996
	164,644	189,671
Grant funding of activities (see note 9)	20,984	27,894
Share of support costs (see note 10)	37,168	34,793
Share of governance costs (see note 10)	2,880	2,700
	225,676	255,058
Analysis by fund		
Unrestricted funds	221,139	227,533
Restricted funds	4,537	27,525
	225,676	255,058

9 Grants payable

	2020	2019
	£	£
Grants to institutions:		
CPAS	1,119	1,738
London City Mission	1,496	1,472
Church Missionary Society	1,594	1,523
Tear Fund	1,935	4,571
Spinnaker Trust	2,059	2,003
Release International	1,310	1,300
Missionary Aviation Fellowship	1,310	1,750
Rochester Diocese for Kondoa Churches, Tanzania	3,220	5,800
Bromley Foodbank	1,681	-
The Bible Society	1,500	1,300
Other	1,605	3,339
	18,829	24,796
Grants to individuals	2,155	3,098
	20,984	27,894

10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	30,732	-	30,732	31,018	-	31,018
Administrative expenses	6,436	-	6,436	3,992	-	3,992
Accountancy	-	2,880	2,880	-	2,700	2,700
	37,168	2,880	40,048	35,010	2,700	37,710
Analysed between						
Fundraising	-	-	-	217	-	217
Charitable activities	37,168	2,880	40,048	34,793	2,700	37,493
	37,168	2,880	40,048	35,010	2,700	37,710

Governance costs includes payments to the independent examiner of £1,500 (2019- £1,440) for independent examination fees and £1,380 ((2019- £1,260) for other services and £nil (2019- £nil) under accrual for the previous year.

11 Parochial Church Council

None of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the Church during the year.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Ministerial	2	2
Operational	1	1
Support	5	5
	8	8

Employment costs	2020 £	2019 £
Wages and salaries	71,522	85,859
Social security costs	448	1,010
Other pension costs	1,300	1,488
	73,270	88,357

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

13 Tangible fixed assets

	Fixtures, fittings and equipment
	£
Cost	
At 1 January 2020	31,611
Additions	30,768
At 31 December 2020	62,379
Depreciation and impairment	
At 1 January 2020	31,611
Depreciation charged in the year	6,154
At 31 December 2020	37,765
Carrying amount	
At 31 December 2020	24,614

14 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Other debtors	10,826	12,250

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	2,396	2,283
Accruals and deferred income	3,600	3,600
	5,996	5,883

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds			
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
Missionary Specific Fund	8,771	15,074	(27,525)	4,359	679	7,389	(4,537)	7,010	10,541
Media Fund	-	29,993	-	-	29,993	-	-	(29,993)	-
	8,771	45,067	(27,525)	4,359	30,672	7,389	(4,537)	(22,983)	10,541

The Missionary Specific Fund represents amounts raised and received for specific missions.
The Media Fund represents monies received for the replacement of the sound and media systems.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds		Movement in funds	
	Balance at 1 January 2019	Incoming resources	1 January 2020	Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Church and Hall Repair Fund	42,600	-	42,600	-	42,600
	42,600	-	42,600	-	42,600

The Church and Hall Repair Fund represents monies set aside by the Parochial Church Council to meet the costs of building repairs.

18 Analysis of net assets between funds

	Unrestricted funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	24,614	-	24,614	-	-	-
Current assets/ (liabilities)	173,577	10,541	184,118	195,269	25,813	221,082
	198,191	10,541	208,732	195,269	25,813	221,082

19 Related party transactions

No remuneration was paid to key management personnel (2019- £nil). The vicar is paid a stipend by the Diocese of Rochester.

During the year donations of £31,053 (2019- £30,721) were received from members of the Parochial Church Council and related parties