

**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

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<b>Parochial Church Council</b>	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)
<b>Charity number</b>	1127535	
<b>Principal address</b>	Charterhouse Road Orpington Kent BR6 9EP	
<b>Independent examiner</b>	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

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

## CONTENTS

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	Page
Parochial Church Council's report	1 - 5
Statement of Parochial Church Council's responsibilities	6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

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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*

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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:

- 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. 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*

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

## PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2020*

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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.

# 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*

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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***

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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***

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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

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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

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Notes							
<b><u>Income and endowments from:</u></b>							
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	-	-	-
<b>Total income</b>		<b>205,937</b>	<b>7,389</b>	<b>213,326</b>	<b>219,510</b>	<b>45,067</b>	<b>264,577</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	-	-	-	217	-	217
<u>Charitable activities</u>							
Church activities	8	221,139	4,537	225,676	227,533	27,525	255,058
<b>Total charitable expenditure</b>		<b>221,139</b>	<b>4,537</b>	<b>225,676</b>	<b>227,533</b>	<b>27,525</b>	<b>255,058</b>
<b>Total resources expended</b>		<b>221,139</b>	<b>4,537</b>	<b>225,676</b>	<b>227,750</b>	<b>27,525</b>	<b>255,275</b>
<b>Net (outgoing)/ incoming resources before transfers</b>		<b>(15,202)</b>	<b>2,852</b>	<b>(12,350)</b>	<b>(8,240)</b>	<b>17,542</b>	<b>9,302</b>
Gross transfers between funds		22,983	(22,983)	-	(4,359)	4,359	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>7,781</b>	<b>(20,131)</b>	<b>(12,350)</b>	<b>(12,599)</b>	<b>21,901</b>	<b>9,302</b>
Fund balances at 1 January 2020		190,410	30,672	221,082	203,009	8,771	211,780
<b>Fund balances at 31 December 2020</b>		<b>198,191</b>	<b>10,541</b>	<b>208,732</b>	<b>190,410</b>	<b>30,672</b>	<b>221,082</b>

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

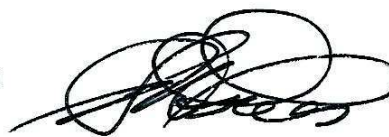
	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	13		24,614		-
<b>Current assets</b>					
Debtors	14	10,826		12,250	
Cash at bank and in hand		179,288		214,715	
		<u>190,114</u>		<u>226,965</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(5,996)</u>		<u>(5,883)</u>	
Net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

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

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### 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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **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
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in 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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
	<u>167,982</u>	<u>7,389</u>	<u>175,371</u>	<u>150,547</u>	<u>44,846</u>	<u>195,393</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
	<u>26,359</u>	<u>68,056</u>

### 5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	<u>946</u>	<u>1,128</u>

### 6 Other income

	Unrestricted funds 2020 £	Total 2019 £
Job Retention Support Scheme	<u>10,650</u>	<u>-</u>

### 7 Raising funds

	Total 2020 £	Unrestricted funds 2019 £
<u>Fundraising and publicity</u>		
Support costs	-	217
	<u>-</u>	<u>217</u>



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 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
	<u>164,644</u>	<u>189,671</u>
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
	<u>225,676</u>	<u>255,058</u>
<b>Analysis by fund</b>		
Unrestricted funds	221,139	227,533
Restricted funds	4,537	27,525
	<u>225,676</u>	<u>255,058</u>

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 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 Kondo Churches, Tanzania	3,220	5,800
Bromley Foodbank	1,681	-
The Bible Society	1,500	1,300
Other	1,605	3,339
	<u>18,829</u>	<u>24,796</u>
Grants to individuals	2,155	3,098
	<u>20,984</u>	<u>27,894</u>

### 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
	<u>37,168</u>	<u>2,880</u>	<u>40,048</u>	<u>35,010</u>	<u>2,700</u>	<u>37,710</u>
Analysed between						
Fundraising	-	-	-	217	-	217
Charitable activities	37,168	2,880	40,048	34,793	2,700	37,493
	<u>37,168</u>	<u>2,880</u>	<u>40,048</u>	<u>35,010</u>	<u>2,700</u>	<u>37,710</u>

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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### 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
	<hr/>	<hr/>
	8	8
	<hr/>	<hr/>

#### Employment costs

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 13 Tangible fixed assets

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

### 14 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Other debtors	10,826	12,250
	<hr/> <hr/>	<hr/> <hr/>

### 15 Creditors: amounts falling due within one year

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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:

	Balance at 1 January 2019	Movement in funds			Balance at 1 January 2020	Movement in funds			Balance at 31 December 2020
	£	Incoming resources	Resources expended	Transfers	£	Incoming resources	Resources expended	Transfers	£
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)	-
	<u>8,771</u>	<u>45,067</u>	<u>(27,525)</u>	<u>4,359</u>	<u>30,672</u>	<u>7,389</u>	<u>(4,537)</u>	<u>(22,983)</u>	<u>10,541</u>

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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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

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
	<u>198,191</u>	<u>10,541</u>	<u>208,732</u>	<u>195,269</u>	<u>25,813</u>	<u>221,082</u>

### 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