

**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

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### 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

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# 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**

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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:

- 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 2021*

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### **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 11 young 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.

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

## PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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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 OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, ORPINGTON

## PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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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.

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

## PAROCHIAL CHURCH COUNCIL'S REPORT (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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*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***

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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 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**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Notes							
<b><u>Income and endowments from:</u></b>							
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
<b>Total income</b>		<b>240,052</b>	<b>8,848</b>	<b>248,900</b>	<b>209,726</b>	<b>7,389</b>	<b>217,115</b>
<b><u>Expenditure on:</u></b>							
<u>Charitable activities</u>							
Church activities	7	267,852	4,127	271,979	224,928	4,537	229,465
<b>Total charitable expenditure</b>		<b>267,852</b>	<b>4,127</b>	<b>271,979</b>	<b>224,928</b>	<b>4,537</b>	<b>229,465</b>
Gross transfers between funds		-	-	-	22,983	(22,983)	-
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(27,800)</b>	<b>4,721</b>	<b>(23,079)</b>	<b>7,781</b>	<b>(20,131)</b>	<b>(12,350)</b>
Fund balances at 1 January 2021		198,191	10,541	208,732	190,410	30,672	221,082
<b>Fund balances at 31 December 2021</b>		<b>170,391</b>	<b>15,262</b>	<b>185,653</b>	<b>198,191</b>	<b>10,541</b>	<b>208,732</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 2021

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

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 2021

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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. 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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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 2021

#### 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
	<u>200,509</u>	<u>8,848</u>	<u>209,357</u>	<u>171,771</u>	<u>7,389</u>	<u>179,160</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 2021**

### 4 Charitable activities

	<b>2021</b>	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
	<u>31,084</u>	<u>26,359</u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Interest receivable	125	946
	<u>125</u>	<u>946</u>

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Other income	8,334	10,650
	<u>8,334</u>	<u>10,650</u>

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



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

### 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
	<u>201,033</u>	<u>164,644</u>
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
	<u>271,979</u>	<u>229,465</u>
<b>Analysis by fund</b>		
Unrestricted funds	267,852	224,928
Restricted funds	4,127	4,537
	<u>271,979</u>	<u>229,465</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 2021**

### 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 Kondo Church, 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
	<u>14,287</u>	<u>18,829</u>
Grants to individuals	14,351	5,944
	<u>28,638</u>	<u>24,773</u>

### 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
	<u>38,996</u>	<u>3,312</u>	<u>42,308</u>	<u>37,168</u>	<u>2,880</u>	<u>40,048</u>
Analysed between						
Charitable activities	<u>38,996</u>	<u>3,312</u>	<u>42,308</u>	<u>37,168</u>	<u>2,880</u>	<u>40,048</u>

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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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
	<u>9</u>	<u>8</u>
	<u><u>9</u></u>	<u><u>8</u></u>

##### Employment costs

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

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 2021**

### 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	-

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

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### 15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

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

### 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)	-	-	-	-
	<u>30,672</u>	<u>7,389</u>	<u>(4,537)</u>	<u>(22,983)</u>	<u>10,541</u>	<u>8,848</u>	<u>(4,127)</u>	<u>15,262</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 2021

#### 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 2020	Movement in funds Incoming resources	Balance at 1 January 2021	Resources expended	Balance at 31 December 2021
	£	£	£	£	£
Church and Hall Repair Fund	42,600	-	42,600	(17,970)	24,630
	<u>42,600</u>	<u>-</u>	<u>42,600</u>	<u>(17,970)</u>	<u>24,630</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 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
	<u>170,391</u>	<u>15,262</u>	<u>185,653</u>	<u>198,191</u>	<u>10,541</u>	<u>208,732</u>

#### 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