

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**

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

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

## **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.

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

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

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.

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

## **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.

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

## **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.



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

## **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<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>2023<br>£      | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>2022<br>£      |
|--------------------------------------------------------------------|-------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
| <b>Income and endowments from:</b>                                 |       |                                    |                                  |                         |                                    |                                  |                         |
| 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                      |
| <b>Total income</b>                                                |       | <u>268,052</u>                     | <u>28,677</u>                    | <u>296,729</u>          | <u>303,509</u>                     | <u>13,159</u>                    | <u>316,668</u>          |
| <b>Expenditure on:</b>                                             |       |                                    |                                  |                         |                                    |                                  |                         |
| Charitable activities                                              | 7     | 278,377                            | 23,787                           | 302,164                 | 278,743                            | 16,405                           | 295,148                 |
| <b>Total charitable expenditure</b>                                |       | <u>278,377</u>                     | <u>23,787</u>                    | <u>302,164</u>          | <u>278,743</u>                     | <u>16,405</u>                    | <u>295,148</u>          |
| <b>Net income/(expenditure for the year/Net movement in funds)</b> |       | (10,325)                           | 4,890                            | (5,435)                 | 24,766                             | (3,246)                          | 21,520                  |
| Fund balances at 1 January 2023                                    |       | <u>195,157</u>                     | <u>12,016</u>                    | <u>207,173</u>          | <u>170,391</u>                     | <u>15,262</u>                    | <u>185,653</u>          |
| Fund balances at 31 December 2023                                  |       | <u>184,832</u><br>=====            | <u>16,906</u><br>=====           | <u>201,738</u><br>===== | <u>195,157</u><br>=====            | <u>12,016</u><br>=====           | <u>207,173</u><br>===== |

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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.

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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.



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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 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<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>2023<br>£      | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>2022<br>£      |
|----------------------------|------------------------------------|----------------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|
| 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                  |
| <b>Total income</b>        | <b>200,666</b><br>=====            | <b>28,109</b><br>=====           | <b>228,775</b><br>===== | <b>244,934</b><br>=====            | <b>13,159</b><br>=====           | <b>258,093</b><br>===== |

#### 4 Charitable activities

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**5 Investments**

|          | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> | <b>Restricted<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|----------|----------------------------------------------|--------------------------------------------|-----------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|
| Interest | 5,141                                        | 18                                         | 5,159                       | 1,286                                        | -                                          | 1,286                       |
|          | =====                                        | =====                                      | =====                       | =====                                        | =====                                      | =====                       |

**6 Other income**

|          | <b>Unrestricted<br/>Funds<br/>2023<br/>£</b> | <b>Restricted<br/>Funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> | <b>Unrestricted<br/>Funds<br/>2022<br/>£</b> | <b>Restricted<br/>Funds<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|----------|----------------------------------------------|--------------------------------------------|-----------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|
| Interest | 1,009                                        | 550                                        | 1,559                       | 73                                           | -                                          | 73                          |
|          | =====                                        | =====                                      | =====                       | =====                                        | =====                                      | =====                       |

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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         |
|                                          | <u>226,234</u> | <u>206,691</u> |
| 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          |
|                                          | <u>302,164</u> | <u>295,148</u> |
|                                          | =====          | =====          |
| <b>Analysis by fund</b>                  |                |                |
| Unrestricted funds                       | 278,377        | 278,743        |
| Restricted funds                         | 23,787         | 16,405         |
|                                          | <u>302,164</u> | <u>295,148</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 2023

#### 8 Grants payable

|                                                 | 2023<br>£     | 2022<br>£     |
|-------------------------------------------------|---------------|---------------|
| 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         |
|                                                 | <u>6,469</u>  | <u>29,020</u> |
| Grants to individuals                           | 26,988        | 19,386        |
|                                                 | <u>33,457</u> | <u>48,406</u> |
|                                                 | =====         | =====         |

#### 9 Support costs

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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<br>Number | 2022<br>Number |
|-------------|----------------|----------------|
| Ministerial | 3              | 2              |
| Operational | 1              | 1              |
| Support     | 5              | 6              |
|             | <hr/> 9        | <hr/> 9        |
|             | =====          | =====          |

##### Employment costs

|                     | 2023<br>£    | 2022<br>£    |
|---------------------|--------------|--------------|
| Wages and salaries  | 89,799       | 89,607       |
| Other pension costs | 2,314        | 2,033        |
|                     | <hr/> 92,113 | <hr/> 91,640 |
|                     | =====        | =====        |

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 2023

#### 12 Tangible fixed assets

|                                      | Fixtures, fittings and equipment |        |
|--------------------------------------|----------------------------------|--------|
|                                      | 2023                             | 2022   |
|                                      | £                                | £      |
| <b>Cost</b>                          |                                  |        |
| At 1 January 2023                    | 65,444                           | 64,944 |
| Additions                            | 5,133                            | 500    |
| Disposals                            | (1,568)                          | -      |
| At 31 December 2023                  | 69,009                           | 65,444 |
| <b>Depreciation and impairment</b>   |                                  |        |
| 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 |
| <b>Carrying amount</b>               |                                  |        |
| At 31 December 2023                  | 11,436                           | 15,224 |
|                                      | =====                            | =====  |
| At 31 December 2022                  | 15,224                           | 22,142 |
|                                      | =====                            | =====  |

#### 13 Debtors

|                                             | 2023   | 2022   |
|---------------------------------------------|--------|--------|
|                                             | £      | £      |
| <b>Amounts falling due within one year:</b> |        |        |
| 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 |
|                 |       | =====  | =====  |

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15 Deferred income

|                                                                     | 2023<br>£      | 2022<br>£      |
|---------------------------------------------------------------------|----------------|----------------|
| Other deferred income                                               | 2,080<br>===== | 1,251<br>===== |
| Deferred income is included in the financial statements as follows: |                |                |
| Deferred income is included within:                                 |                |                |
| Current liabilities                                                 | 2,080<br>===== | 1,251<br>===== |
| 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<br>===== | 1,251<br>===== |

#### 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<br>1 January<br>2022 | Incoming<br>resources | Resources<br>expended | Balance at<br>1 January<br>2023 | Incoming<br>resources | Resources<br>expended | Balance at<br>31<br>December<br>2023 |
|                                | £                               | £                     | £                     | £                               | £                     | £                     | £                                    |
| Missionary<br>specific<br>fund | 15,262<br>=====                 | 13,159<br>=====       | (16,405)<br>=====     | 12,016<br>=====                 | 28,677<br>=====       | (23,787)<br>=====     | 16,906<br>=====                      |

#### 17 Designated funds

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 18 Analysis of net assets between funds

|                                      | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>2022<br>£ |
|--------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Fund balances represented by:</b> |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets                      | 11,436                             | -                                | 11,436             | 15,224                             | -                                | 15,224             |
| Current assets/<br>(liabilities)     | 173,396                            | 16,906                           | 190,302            | 179,933                            | 12,016                           | 191,949            |
|                                      | <hr/>                              | <hr/>                            | <hr/>              | <hr/>                              | <hr/>                            | <hr/>              |
|                                      | 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.