

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF CHRIST CHURCH, ORPINGTON  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

### LEGAL AND ADMINISTRATIVE INFORMATION

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

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

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

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

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

The Parochial Church Council present their report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

### **Objectives and activities**

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

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

### **Devoted to Christ**

### **Dedicated to the Community**

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

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

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

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

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

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

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

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

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

### **Achievements and performance**

#### Church Attendance

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

Male = 67, Female = 96;

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

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

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

Baptisms: 1 infant / 1 child / 0 adult

Marriages: 0

Funerals: 4

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

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

### **Review of the Year**

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

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

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

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

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

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

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

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

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

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

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

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

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

### Financial review

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

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

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

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

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

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

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

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

### **Structure, governance and management**

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

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

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

Rev'd Dr Sharon Smith (until July 2024)

Rev'd Helen Musson (until July 2024)

Bill Belsham

Amanda Callaghan

Derek Foxen

Alan Goddard

Andy Goddard

Dave Humphries (Vice-Chair)

Andy Howard

Mel Ketchin

Nick Marchant

Keith Miller

Don Munro

Josphat Ndambuki

Sara Onslow

Pieter Van Rooyen

Linda Skinner (until April 2024)

Paul Skinner

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

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

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

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

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

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

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

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

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

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

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

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

*Dave Humphries*

**Mr Dave Humphries**

Trustee

Dated: 17 March 2025



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

## **STATEMENT OF PAROCHIAL CHURCH COUNCIL'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

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

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

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

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

## INDEPENDENT EXAMINER'S REPORT

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

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the financial statements did not accord with the accounting records; or
- the financial statements did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Zachary Ramsden*

Name: Zachary Ramsden FCA

Chartered Accountant

63 Deakin Leas, Tonbridge, Kent TN9 2JT

Date: 6<sup>th</sup> May 2025

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

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>							
Donations and legacies	3	233,433	28,365	261,798	200,666	28,109	228,775
Charitable activities	4	69,962	135	70,097	61,236	-	61,236
Investments	5	4,458	24	4,482	5,141	18	5,159
Other income	6	511	905	1416	1,009	550	1,559
<b>Total income</b>		<u>308,364</u>	<u>29,429</u>	<u>337,793</u>	<u>268,052</u>	<u>28,677</u>	<u>296,729</u>
<b>Expenditure on:</b>							
Charitable activities	7	255,162	23,794	278,956	278,377	23,787	302,164
<b>Total charitable expenditure</b>		<u>255,162</u>	<u>23,794</u>	<u>278,956</u>	<u>278,377</u>	<u>23,787</u>	<u>302,164</u>
<b>Net income/(expenditure) before transfer</b>		<u>53,202</u>	<u>5,635</u>	<u>58,837</u>	<u>(10,325)</u>	<u>4,890</u>	<u>(5,435)</u>
<b>Transfers:</b>							
Gross transfers between funds - in		2,956	-	2,956	-	-	-
Gross transfers between funds - out		(2,956)	-	(2,956)	-	-	-
<b>Net movement in funds</b>		53,202	5,635	58,837	(10,325)	4,890	(5,435)
Fund balances at 1 January 2024		<u>184,832</u>	<u>16,906</u>	<u>201,738</u>	<u>195,157</u>	<u>12,016</u>	<u>207,173</u>
Fund balances at 31 December 2024		<u>238,034</u> =====	<u>22,541</u> =====	<u>260,575</u> =====	<u>184,832</u> =====	<u>16,906</u> =====	<u>201,738</u> =====

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

All income and expenditure derive from continuing activities.

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

## BALANCE SHEET

**AS AT 31 DECEMBER 2024**

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

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

*Dave Humphries*

*Derek Foxen*

\_\_\_\_\_  
Dave Humphries  
Trustee

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Derek Foxen  
Trustee

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

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

##### Charity information

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

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Parochial Church Council (Powers) Measure 1956, the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 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 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.

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 2024

#### 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 2024

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

#### 4 Charitable activities

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



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 5 Investments

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

#### 6 Other income

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

#### 7 Charitable activities

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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

### 8 Grants payable

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

#### 9 Support costs

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

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

#### 10 Parochial Church Council

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

#### 11 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Ministerial	3.6	3
Operational	1	1
Support	5	5
	<hr/>	<hr/>
	9.6	9
	=====	=====

Employment costs	2024	2023
	£	£
Wages and salaries	70,214	89,799
Other pension costs	1,592	2,314
	<hr/>	<hr/>
	71,806	92,113
	=====	=====

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 2024**

**12 Tangible fixed assets**

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

**13 Debtors**

<b>2024</b>	<b>2023</b>
<b>£</b>	<b>£</b>

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Amounts falling due within one year:

Other debtors	20,957	32,264
	=====	=====

**14 Creditors: amounts falling due within one year**

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Deferred income

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

#### 16 Restricted funds

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

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

#### 17 Designated funds

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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



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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 18 Analysis of net assets between funds

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

#### 19 Related party transactions

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

##### Transactions with related parties

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

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

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