

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ORPINGTON

England & Wales · Charity number 1128850

Details

Other names THE PCC OF ALL SAINTS', ORPINGTON

Status Registered

Legal form Previously excepted

Registered 2009-03-27

Register [View on the Charity Commission register](#)

Contact

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Orpington
BR6 0QD

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Activities

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

Activities: A Parish Church in the Church of England

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£223,995	£233,838	-	-
2024-12-31	£232,445	£212,724	-	-
2023-12-31	£225,190	£221,850	-	-
2022-12-31	£230,258	£204,546	-	-
2021-12-31	£245,662	£256,499	-	-
2020-12-31	£152,475	£175,615	-	-

Trustees

Name	Role	Appointed
Rev George Michael Andrew Rogers	Chair	2020-06-06
Abigail Jane Hiscock MA LLM		2020-10-11
Catherine Mary King MA		2026-04-26
DAVID JOHN HOUSE		2022-04-24
Elizabeth Anne Whitbread		2026-05-19
Helen Abimbola Kehimde Ogedemgbe MCP MCSA		2018-04-15
MR TIM BIRSE		
MRS GILL SINCLAIR		
Pam Mercer		2013-05-19
Peter Delwyn Clarke		2020-10-11
Sheila Routledge		2026-04-26
Vanessa Mary Dixon MRCVS		2019-04-07

Accounts

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2025

Incumbent:
The Rev'd George M Rogers
The Vicarage
1A Keswick Road
Orpington
Kent BR6 0EU

Bankers:
National Westminster Bank plc
High Street
Orpington
Kent BR6 0NS

Independent Examiner:
Mrs H L Sheppard FCCA
39 Jubilee Crescent
Mistley
Manningtree
Essex
CO11 2PW

Registered Charity No: 1128850

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2025

Administrative information

All Saints' Church (registered charity no. 1128850) is part of the Diocese of Rochester within the Church of England. The address is Bark Hart Road, Orpington, Kent BR6 0QD. Correspondence can be sent to the parish office at the same address. Parish office opening hours are from 9.30 to 12.30, Monday, Tuesday, Thursday and Friday.

PCC members who served from 1 January 2025 until the date this report was approved (unless otherwise indicated) are:

<i>Incumbent:</i>	The Rev'd George Rogers	PCC Chair
<i>Churchwardens:</i>	Mr Peter Clarke	Deputy chair
	Mrs Sheila Routledge	
<i>Licensed Lay Ministers:</i>	Mrs Abi Hiscock	
	Mrs Pam Mercer	
<i>Deanery Synod Representatives:</i>	Mr Tim Birse	PCC Treasurer
	Mrs Vanessa Dixon	
<i>Elected members:</i>	Mrs Sheila Anderson	
	Mr Geoff Cole	
	Mr David House	(elected 13 April 2025)
	Mrs Catherine King	(retired 13 April 2025)
	Mrs Lorna Kviat	
	Mrs Helen Ogedemgbe	
	Mrs Gill Sinclair	PCC Secretary
	Mrs Elizabeth Whitbread	

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC operates through various committees, which meet between full meetings of the PCC.

Standing Committee:

This is the only committee required by law. It has power to transact business of the PCC between meetings, subject to any directions given by the PCC. It comprises the incumbent, churchwardens, secretary and treasurer.

Children's work:

Coordinates the work of our Sunday youth groups for children of all ages.

Social and Fund Raising:

Coordinates social events for the parish and fund-raising projects to support the work of the PCC, and in particular for specific identified needs.

Property Management:

Attends to matters relating to the stewardship of plant, such as church buildings and fabric, the churchyards, 99 Gillmans Road and the Old Church Hall (Amity Blinds).

Finance:

Advises the PCC and assists the treasurer on financial policy and accounting matters.

Stewardship:

Coordinates the development of Christian stewardship in the parish. This encompasses gifts of money through planned giving and also gifts of time and talents to support the wide needs of our busy church.

Festival Choir:

Organises and raises funds to support regular concerts (through sale of tickets and a Friends' scheme) for the All Saints' Festival Choir.

Objectives and Activities

All Saints' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall complex and 99 Gillmans Road, Orpington.

Achievements and Performance

Clergy and Lay Ministers

Several retired clergy regularly support the parish, assisting the vicar with services during leave and other occasions. The PCC especially thanks Rev'd Ann Uphill, Rev'd David Graham, Rev'd Chris Kitchener, and Rev'd Canon Tim Mercer for their contributions.

Our lay ministry team includes Licensed Lay Ministers Mrs Pam Mercer and Mrs Abi Hiscock, along with Pastoral Assistants Mrs Sheila Anderson and Mrs Jill Renwick. Their contribution includes conducting services, preaching, officiating at funerals and burials of cremated remains, pastoral visits, home communions, phone calls and leading a monthly Bereavement Group for those who are grieving. Jill Renwick retired from her role early in 2026, and we thank her for her ministry at All Saints' and previously at St Andrew's.

Additionally, members of the congregation led Morning and Evening Prayer, ensuring both Daily Offices were offered every weekday - a rare achievement among parish churches.

Church attendance

Average attendance at All Saints' on a Sunday in 2025 was 93 adults and 16 children, exactly the same figures as for 2024. At a time when other churches show declining membership, this stability, after three years recovering from the pandemic lows, remains very pleasing. In addition to those attending worship in person, between five and ten people regularly watch the stream of the main Sunday Eucharist live, while a further 30-40 people view at least part of the service later in the week.

The PCC

The full PCC met seven times during the year with an average attendance of 71%. Committees also met between these meetings, submitting minutes to the PCC for discussion as needed. In addition, various other groups support the church's ministry and mission.

Public Worship

Our eucharistic worship includes an 8 a.m. Sunday Holy Communion, a 9.30 a.m. Parish Eucharist, and a 10 a.m. Wednesday Eucharist, with the latter two services streamed. We also offer a monthly Taizé-style evening service and alternating Contemplative Prayer or Lectio Divina Reflection twice monthly.

Morning Prayer is held in church on most weekdays, while Evening Prayer is streamed. With the daily offices and weekly Eucharists, we provide more worship opportunities than any other local church..

There was an attendance of 217 (2024 – 176) and 169 (125) communicants at Easter 2025, including the Easter Vigil service held the previous evening. During Advent we held our normal carol services for the congregation, and special services for local firms of funeral directors, which attracted a total attendance of 673 (2024 – 726).

It was a joy to see a full church once again for the Christingle Service on Christmas Eve. It is difficult to count accurately at this active service, but we estimate an attendance of 400, somewhat fewer than the 2023 record year. For many of the families who come to Christingle, this is their annual exposure to the Church. The Eucharists on Christmas Eve and Christmas Day attracted 104 (2024 – 106) communicants and an attendance of 149 (159).

There were 20 (2024 – 20) Baptisms, which usually took place on Sunday afternoons. There were 3 (1) Marriages. 9 (14) Funerals took place in church or in the churchyard and 7 (11) services were conducted at a crematorium by the All Saints' ministry team. There were 20 interments of ashes in the churchyard.

Music

All Saints' acoustics and facilities have attracted more concerts and recitals, including longtime users and new groups. Our monthly Saturday "coffee recitals" highlight emerging musicians and are gaining popularity among both performers and audience members.

Reaching our members

We distribute news and worship materials through social media, our website, weekly emails to over 100 people and printed material. Our many streamed services benefit those who are housebound or hesitant to attend in person, a key aspect of All Saints' ministry. Our worshipping community has expanded to unite former parishioners and others around the world with All Saints'.

Young people

Attendance is growing for both Young Saints and Thursday Tots, with Tots hitting record numbers in early 2025. Young Saints' activity reports are well received by the congregation.

Risk Management and Safeguarding

The PCC has identified major risks to parish operations and implemented controls to address them.

Following national Church events, the PCC ensures compliance with the Safeguarding and Clergy Discipline Measure 2016, adhering to House of Bishops' guidance for protecting children and vulnerable adults.

All PCC members and church group leaders undergo DBS checks before starting their roles. Staff, leaders, and helpers are appointed according to Church of England Safer Recruitment and People Management Guidance. Safeguarding training must be completed every three years, with records kept by the Parish Safeguarding Officer (PSO). The PSO collaborates with the Incumbent and Diocese to promptly resolve and document any issues.

Financial Review and Outlook

The PCC budgeted an effective break-even result (a trivial deficit of £100) on general funds for 2025. This assumed an increase in giving of 4%, in line with expected inflation. In the event giving was at the same level as in 2024. This was a very disappointing result as, with a stable congregation one would

have hoped for giving to at least keep pace with inflation. We paid half the cost of works to improve the audio-visual system, and we hope that the second stage will see the removal of the temporary wires put up during the pandemic. As mentioned above, the reduced funeral activity substantially reduced our fee income, but fortunately other activities recovered some of this deficit. Overall, 2025 saw a cash deficit of £2,000.

Our investments in the CCLA Investment Fund performed very poorly compared with the market and with the Fund's own benchmark. The Managers have explained in detail how this result occurred and their plans to recover the position during 2026. We have decided to remain with the existing managers for the time being but to monitor the position closely during the year. Our option is to take less stock selection risk and to move to an index tracker fund. Adding the investment deficit of £2,100 to the cash deficit gave a negative return in the year of £4,100.

Looking forward to 2025, the position is less healthy, but still stable. The PCC has set a deficit budget of £5,350, but almost all of this is the second instalment of the sound system/wiring work. Setting this has involved an increase in giving of 4% - the same increase we didn't achieve last year. We believe that an inflationary increase should be attainable with a stable congregation. On the other side, we still need to keep tight control of all expenditure and only undertake the essential.

Christian Stewardship involves more than money, although it is money that pays the bills. We welcome, with thanks, those who give their time and talents to the Church, through any of the whole range of voluntary jobs and groups referred to in this report. Some jobs that need to be done are not onerous and take little time, but every small task done takes a bit of pressure off someone else. There is much to do, so please ask.

Reserves policy

All Saints' holds specific funds for various purposes as described in the Notes to the Accounts. It is the PCC's policy to invest our main balances with the CBF Church of England Funds. Certain designated funds are held with the Rochester Diocesan Society and Board of Finance.

It is the policy of the PCC to maintain unrestricted funds at a level that equates to approximately six months unrestricted expenditure. This provides adequate funds to cover management and administration, and to respond to more substantial emergency work that may arise from time to time.

At 31 December 2025 our unrestricted general fund was £111,300. Our budgeted expenditure in 2025 is £198,600, and so the six-months expenditure is £99,300. Our resources are in excess of that required by our reserves policy, but the margin is not great. We need to make every effort to generate the budgeted level of income in 2026. We have hopes and expectations of growth, and the Sunday attendance figures show we can achieve it. To continue growing, our capital needs to grow in step with our numbers to provide the underlying financial support.

Approved by the PCC on 17 March 2026

George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, ORPINGTON

This report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2025, which are set out on pages 7 to 15, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC and thus Charity Trustees, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act, and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

H L Sheppard FCCA
39 Jubilee Crescent
Mistley
Manningtree
Essex
CO11 2PW

18 March 2026

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE	2025	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming resources from generated funds					
3a	Voluntary income	82,477	940	8,041	91,458
3b	Activities for generating funds	69,566	408	6,790	76,764
3c	Investment Income	53,031	2,557	185	55,773
	Total incoming resources	205,074	3,905	15,016	223,995
<u>RESOURCES EXPENDED</u>					
Costs of generating funds					
4a	Fund raising trading costs	16,962	0	6,678	23,640
4b	Investment management costs	2,596	0	0	2,596
4c	Church Activities	183,073	10,265	14,264	207,602
	Total resources expended	202,631	10,265	20,942	233,838
	<u>NET INCOMING RESOURCES</u>	2,443	-6,360	-5,926	-9,843
	Transfers between Funds	-4,425	6,300	-1,875	0
6	Gains & Losses on Investments	-2,141	0	52	-2,089
	<u>NET MOVEMENT IN FUNDS</u>	-4,123	-60	-7,749	-11,932
	Balances at 1 January	115,451	803,350	15,005	933,806
	<u>BALANCES AT 31 DECEMBER</u>	111,328	803,290	7,256	921,874

2024

INCOMING RESOURCES

Incoming resources from generated funds

3a	Voluntary income	85,384	782	11,745	97,911
3b	Activities for generating funds	71,230	550	6,215	77,995
3c	Investment Income	53,351	2,911	277	56,539
	Total incoming resources	209,965	4,243	18,237	232,445

RESOURCES EXPENDED

Costs of generating funds

4a	Fund raising trading costs	14,053	0	6,890	20,943
4b	Investment management costs	1,584	0	0	1,584
4c	Church Activities	181,333	1,714	7,150	190,197
	Total resources expended	196,970	1,714	14,040	212,724

NET INCOMING RESOURCES

	Transfers between Funds	-6,300	6,300	0	0
6	Gains & Losses on Investments	1,199	0	61	1,260
	<u>NET MOVEMENT IN FUNDS</u>	7,894	8,829	4,258	20,981
	Balances at 1 January	107,557	794,521	10,747	912,825
	<u>BALANCES AT 31 DECEMBER</u>	115,451	803,350	15,005	933,806

Note: Restricted funds are collected or donated for a specific purpose. Designated funds have been given without restriction, but have been allocated by the Parochial Church Council towards a specific purpose or project.

The notes on pages 9 to 15 form an integral part of these accounts.

BALANCE SHEET AT 31st DECEMBER 2025

Note	2025 £	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	680,000		680,000
Investments	53,581		55,671
Total		733,581	735,671
CURRENT ASSETS			
Debtors	8,567		5,685
Short term deposits	165,738		174,364
Cash at bank and in hand	24,762		28,057
Total	199,067		208,106
LIABILITIES: Amounts falling			
8 due within one year	10,774		9,971
NET CURRENT ASSETS		188,293	198,135
NET ASSETS		921,874	933,806
FUNDS			
Church General Funds - unrestricted		111,328	115,451
Restricted Funds -			
Cann Trust (Churchyard)	2,161		2,109
All Saints Festival Choir	1,316		664
St Michael's Guild	1,885		2,083
Lychgate Fund	1,316		9,700
Collections for special purposes	578		449
		7,256	15,005
Designated Funds:			
Capital - Real Property	680,000		680,000
Churchyard Fund	12,857		12,032
Church Repair Funds	66,179		66,935
Ministry Development Fund	36,000		36,000
Organ Fund	8,206		8,300
Tots	48		83
Total Designated Funds		803,290	803,350
TOTAL FUNDS		921,874	933,806

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Parochial Church Council on 17 March 2026 and signed on its behalf by

Chair

Member

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, and the Charities SORP 2005. The historical cost convention has been used except for the valuation of the freehold properties, which are shown at the Trustees' valuation at 31st December 2025, and invested assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds have been given for a particular purpose. In investing the funds the PCC draws no distinction between the different types of fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable through Gift Aid is recognised when received and income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Rental income from letting church premises is recognised when received and dividends and interest are recognised when receivable.

Gains and losses on investments

Realised gains or losses are recognised on sale. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Expenditure on equipment used within the church premises is written off when the asset is acquired.

Investment assets are taken at market value at the balance sheet date.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

I. ACCOUNTING POLICIES (Continued)

Investment properties are valued by the Trustees at 31 December. An open market value has been assessed taking into account existing encumbrances. The PCC believes this to be a fair reflection of the current value of the properties. Revaluation of property in this way is not considered to be a departure from the historic cost basis of accounting. No depreciation is charged on investment properties, which is contrary to generally accepted accounting standards. The PCC considers that depreciation is only one of many factors taken into account in determining the value of such properties and the amount that might be disclosed cannot be separately identified or quantified.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and in accounts with Rochester Diocesan Society and Board of Finance.

2. RESTRICTED AND DESIGNATED FUNDS

The Cann Trust is a restricted fund related to the Churchyard Fund. Income is used for upkeep of the churchyard. Further details are given in Note 6.

All Saints' Festival Choir, which puts on termly concerts, and St Michael's Guild, which is responsible for church flower arranging are considered to be restricted funds. Those organisations receive donations and hold fund raising events for the specific purposes indicated.

Donations for specific external charitable purposes that are not paid by the end of the year are held as restricted assets. Donations for the refurbishment and repair of the lychgate were largely expended during the year. The balance is held as a restricted fund for future maintenance.

With exception of the freehold property held in the Capital Fund, all designated funds hold only cash on deposit and in current accounts.

Designated funds are held for the following purposes:

Capital – Real Property	Holds the Church's property investments. Income from this fund accrues to General Funds.
Ministry Development Fund.	The purpose of the fund is to support the costs of a second employed minister (ordained or lay) during the period until the resultant increases in numbers and congregational giving make the post self-supporting.
Churchyard Fund	Funds designated for the upkeep of the "new" churchyard – Newell's Meadow. The churchyard surrounding the church is closed and upkeep is the responsibility of the London Borough of Bromley.
Church Repair Funds	These funds are for work arising from quinquennial inspections of the various church premises.
Organ Fund	Accumulated funds in the event of major work required to the organ.
All Saints' Tots	Working capital for day to day activities.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

3 INCOMING RESOURCES		UNRESTRICTED		RESTRICTED	TOTAL FUNDS
	2025	General £	Designated £	£	£
3a Voluntary Income					
Planned giving:					
Eligible for Gift Aid		55,870	0	210	56,080
Income Tax recoverable		15,763	0	990	16,753
Other planned giving		701	0	0	701
Collections		4,191	0	5,065	9,256
Donations and appeals		4,173	940	1,776	6,889
Grants		801	0	0	801
Legacy		500	0	0	500
Sundry income		478	0	0	478
Total		82,477	940	8,041	91,458
3b Activities for generating funds					
Magazine, printing & copying		1,254	0	0	1,254
Church and Hall Lettings		43,729	0	0	43,729
Festival choir concerts		0	0	5,970	5,970
Fund Raising Events		7,066	0	0	7,066
Fees		17,517	408	820	18,745
Total		69,566	408	6,790	76,764
3c Investment income					
Dividends and interest		4,468	2,557	185	7,210
Rental income		48,563	0	0	48,563
Total		53,031	2,557	185	55,773
TOTAL INCOMING RESOURCES		205,074	3,905	15,016	223,995
2024					
3a Voluntary Income					
Planned giving:					
Eligible for Gift Aid		55,706	0	0	55,706
Income Tax recoverable		15,855	0	1,545	17,400
Other planned giving		102	0	0	102
Collections		4,832	0	5,218	10,050
Donations and appeals		5,433	782	4,982	11,197
Grants		456	0	0	456
Legacy		3,000	0	0	3,000
Total		85,384	782	11,745	97,911
3b Activities for generating funds					
Magazine, printing & copying		1,721	0	0	1,721
Church and Hall Lettings		40,686	0	0	40,686
Festival choir concerts		0	0	6,215	6,215
Fund Raising Events		5,753	0	0	5,753
Fees		23,070	550	0	23,620
Total		71,230	550	6,215	77,995
3c Investment income					
Dividends and interest		5,288	2,911	277	8,476
Rental income		48,063	0	0	48,063
Total		53,351	2,911	277	56,539
TOTAL INCOMING RESOURCES		209,965	4,243	18,237	232,445

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4 RESOURCES EXPENDED	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2025	£	£	£	£
4a Fund raising trading costs				
Church hall running costs	14,746	0	0	14,746
Festival choir concerts	0	0	6,678	6,678
Fund raising expenses	2,216	0	0	2,216
Total	16,962	0	6,678	23,640
4b Investment management costs				
Professional fees	0	0	0	0
Repairs and upkeep	2,596	0	0	2,596
Total	2,596	0	0	2,596
4c Church Activities				
Missionary and other giving:				
Overseas relief and development	3,600	0	1,573	5,173
Home missions and church societies	0	900	813	1,713
Other secular societies	150	0	2,071	2,221
Total	3,750	900	4,457	9,107
Diocesan contribution	80,724	0	0	80,724
Mission and outreach	449	0	479	928
Clergy including vicarage	8,266	0	0	8,266
Church utilities	13,967	0	0	13,967
Church maintenance	16,455	0	0	16,455
Upkeep of services	1,953	0	2,568	4,521
Organist and choir	10,761	870	0	11,631
Children's work	623	76	0	699
Staff costs : parish administrators	15,225	0	0	15,225
Office administration	3,174	0	0	3,174
Printing and stationery	2,420	0	0	2,420
Equipment purchased	1,236	0	0	1,236
Church major repairs	4,947	8,419	6,695	20,061
Churchyard Upkeep	18,974	0	0	18,974
Sundry expenditure	149	0	65	214
Total	183,073	10,265	14,264	207,602
TOTAL RESOURCES EXPENDED	202,631	10,265	20,942	233,838

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

4 RESOURCES EXPENDED (Cont'd)

	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2024	£	£	£	£
4a Fund raising trading costs				
Church hall running costs	12,109	0	0	12,109
Festival choir concerts	0	0	6,890	6,890
Fund raising expenses	1,944	0	0	1,944
Total	14,053	0	6,890	20,943
4b Investment management costs				
Professional fees	0	0	0	0
Repairs and upkeep	1,584	0	0	1,584
Total	1,584	0	0	1,584
4c Church Activities				
Missionary and other giving:				
Overseas relief and development	3,600	0	1,911	5,511
Home missions and church societies	0	550	695	1,245
Other secular societies	500	0	2,181	2,681
Total	4,100	550	4,787	9,437
Diocesan contribution	79,500	0	0	79,500
Mission and outreach	359	0	419	778
Clergy including vicarage	7,504	0	0	7,504
Church utilities	13,064	0	0	13,064
Church maintenance	12,820	0	0	12,820
Upkeep of services	2,425	0	1,798	4,223
Organist and choir	12,911	607	0	13,518
Children's work	580	157	0	737
Staff costs : parish administrators	19,320	0	0	19,320
Office administration	2,921	0	146	3,067
Printing and stationery	2,320	0	0	2,320
Equipment purchased	3,048	0	0	3,048
Church major repairs	0	0	0	0
Churchyard Upkeep	20,358	400	0	20,758
Sundry expenditure	103	0	0	103
Total	181,333	1,714	7,150	190,197
TOTAL RESOURCES EXPENDED	196,970	1,714	14,040	212,724

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
5 STAFF COSTS		
Salaries and fees	22,883	23,945
Social security costs	0	0
Total	22,883	23,945

The amounts shown above relate to the employment of parish administrators, a caretaker and professional musicians. The vicar is paid by the Diocese of Rochester.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

The tangible fixed assets comprise the following properties which have been included in the accounts on the basis described in Note 1 and at an assessment of value carried out by the PCC. This is considered to be a fair estimate of the current value of each of the properties, subject to existing leases. Both properties were held throughout the year.

These assets comprise the total of the Capital - Real Property designated fund shown on page 8.

	Revaluation	Value 2025	Value 2024
	£	£	£
The Old Church Hall. Church Hill	0	280,000	280,000
99 Gillmans Road Orpington	0	400,000	400,000
Total	0	680,000	680,000

99 Gillmans Road is treated as an investment property, although it is intended that it be available for use by an assistant priest. The property was let at a commercial rate throughout the year. The Old Church Hall is let at a commercial rate.

Investment Assets

The income from the Cann Trust Fund is used for the maintenance of the churchyard. The PCC has decided to invest the capital of the fund in the CBF Church of England Short Duration Bond Fund. In 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund. Both funds are managed by CCLA Investment Management Ltd

	Fund	Purchase date	Cost (£)	No. of Units
Cann Trust Fund	CBF Short Duration Bond Fund	March 1999	2,500	1,414.59
General Funds	CBF Investment Fund	June 2021	50,000	2,316.41
Value of Unit holding		Revaluation (£)	2025 (£)	2024 (£)
Cann Trust Fund	CBF Short Duration Bond Fund	52	2,161	2,109
General Funds	CBF Investment Fund	-2,142	51,420	53,562
		-2,090	53,581	55,671

7 DEBTORS

	General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
2025				
Income Tax Recoverable	4,135	0	0	4,135
Other debtors	4,418	0	15	4,433
Total	8,553	0	15	8,568
2024				
Income Tax Recoverable	3,953	0	0	3,953
Other debtors	1,648	0	84	1,732
Total	5,601	0	84	5,685

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
8 LIABILITIES: Amounts falling due within one year				
2025				
Accruals and deferred income	5,482	0	0	5,482
Other creditors	3,719	1,573	0	5,292
Total	9,201	1,573	0	10,774
2024				
Accruals and deferred income	6,277	0	0	6,277
Other creditors	3,694	0	0	3,694
Total	9,971	0	0	9,971

9 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
2025					
Fixed Assets	0	0	680,000	0	680,000
Investments	51,420	0	0	2,161	53,581
Current Assets	69,109	124,863	0	5,095	199,067
Liabilities	-9,201	-1573	0	0	-10,774
Total	111,328	123,290	680,000	7,256	921,874
2024					
Fixed Assets	0	0	680,000	0	680,000
Investments	53,562	0	0	2,109	55,671
Current Assets	71,860	123,350	0	12,896	208,106
Liabilities	-9,971	0	0	0	-9,971
Total	115,451	123,350	680,000	15,005	933,806

10 AUDITORS

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

11 TRANSACTIONS WITH RELATED PARTIES

During the year the PCC paid travel and other expenses totalling £3,071 to the vicar (2024 - £2,892) who was an ex-officio member of the PCC. The PCC also paid the council tax and water charges and provided a business telephone line in the vicarage.

Mr David House, an employee of the PCC as caretaker, was elected to membership of the PCC on 13 April 2025, after his employment as caretaker had commenced. During the year he received remuneration of £1,154 (2024 - £344) for his role as caretaker.

There were no other material transactions with related parties.

Accounts

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2024

Incumbent:
The Rev'd George M Rogers
The Vicarage
1A Keswick Road
Orpington
Kent BR6 0EU

Bankers:
National Westminster Bank plc
High Street
Orpington
Kent BR6 0NS

Independent Examiner:
Mrs H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

Registered Charity No: 1128850

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2024

Administrative information

All Saints' Church (registered charity no. 1128850) is part of the Diocese of Rochester within the Church of England. The address is Bark Hart Road, Orpington, Kent BR6 0QD. Correspondence can be sent to the parish office at the same address. Parish office opening hours are from 9.30 to 12.30, Monday, Tuesday and Thursday.

PCC members who served from 1 January 2024 until the date this report was approved (unless otherwise indicated) are:

<i>Incumbent:</i>	The Rev'd George Rogers	PCC Chair
<i>Churchwardens:</i>	Mr Peter Clarke	Deputy chair
	Mrs Sheila Routeledge	
<i>Licensed Lay Ministers:</i>	Mrs Abi Hiscock	
	Mrs Pam Mercer	
<i>Deanery Synod Representatives:</i>	Mr Tim Birse	PCC Treasurer
	Mrs Vanessa Dixon	
<i>Elected members:</i>	Mrs Sheila Anderson	
	Mr Geoff Cole	(elected 14 April 2024)
	Mr David House	
	Mr Alan Hussey	(retired 14 April 2024)
	Mrs Catherine King	
	Mrs Lorna Kviat	
	Mrs Helen Ogedemgbe	
	Mrs Gill Sinclair	PCC Secretary
	Mrs Elizabeth Whitbread	

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC operates through various committees, which meet between full meetings of the PCC.

Standing Committee:

This is the only committee required by law. It has power to transact business of the PCC between meetings, subject to any directions given by the PCC. It comprises the incumbent, churchwardens, secretary and treasurer.

Children's work:

Coordinates the work of our Sunday youth groups for children of all ages.

Social and Fund Raising:

Coordinates social events for the parish and fund-raising projects to support the work of the PCC, and in particular for specific identified needs.

Property Management:

Attends to matters relating to the stewardship of plant, such as church buildings and fabric, the churchyards, 99 Gillmans Road and the Old Church Hall (Amity Blinds).

Finance:

Advises the PCC and assists the treasurer on financial policy and accounting matters.

Stewardship:

Coordinates the development of Christian stewardship in the parish. This encompasses gifts of money through planned giving and also gifts of time and talents to support the wide needs of our busy church.

Festival Choir:

Organises and raises funds to support regular concerts (through sale of tickets and a Friends' scheme) for the All Saints' Festival Choir.

Objectives and Activities

All Saints' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall complex and 99 Gillmans Road, Orpington.

Achievements and Performance

Clergy and Lay Ministers

The parish is fortunate in having several retired clergy in our normal congregation. They have supported the vicar in taking services during his leave and at other times. The PCC is very grateful to: Rev'd Ann Uphill, Rev'd Chris Kitchener and Rev'd Canon Tim Mercer who have provided the greater part of this support.

Our formal lay ministry team comprises our Licensed Lay Ministers Mrs Pam Mercer and Mrs Abi Hiscock and our Pastoral Assistants Mrs Sheila Anderson and Mrs Jill Renwick. Lay ministers assist the Vicar with both pastoral visits and home communions for those unable to receive the Sacrament in church. Telephone calls, pastoral visits and a monthly Bereavement Group provide support to the bereaved.

The ministry team were supported by several members of the congregation who led Morning Prayer and Evening Prayer and enabled us to say both Daily Offices on every weekday – something that very few parish churches manage to achieve.

Church attendance

Average attendance at All Saints' on a Sunday in 2024 was 93 adults and 16 children, a very pleasing increase on 2023's figures of 84 adults and 12 children. We rejoice in this growth in All Saints. Around five people regularly watch the stream of the main Sunday Eucharist live, while a further 30 people view at least part of the service later in the week.

The PCC

The full PCC met seven times during the year with an average level of attendance of 73%. Committees met between meetings and minutes were received by the full PCC and discussed where necessary. As well as the committees listed above, there are many other groups that help take forward the ministry and mission of the church. These groups meet virtually or in person as convenient.

Public Worship

Our normal pattern of eucharistic worship includes a Sunday 8 a.m. Holy Communion (Book of Common Prayer) and 9.30 a.m. Parish Eucharist and a Wednesday 10 a.m. said Eucharist. The Sunday 9.30 and Wednesday Eucharists are streamed, attracting an estimated average of 40 viewers each week. The weekly Healing and Wholeness Eucharist on a Tuesday morning has a small but appreciative congregation, as does a monthly evening service in the style of the Taizé community. Contemplative Prayer and Lectio Divina Reflection, alternate twice a month, on a Friday, for prayer, reflection, and peaceful silence.

Morning Prayer is said in church and streamed to Facebook on weekdays. We are delighted that there were sufficient volunteers from the congregation to continue saying Evening Prayer throughout 2024.

This service is streamed daily. With the daily office twice a day augmenting our weekly Eucharists we are offering more opportunities to join in worship than any other church in the area, and we know from comments received how valuable this facility is to many who are housebound or nervous about going out, not only in our congregation but much further afield. This is a very important feature of All Saints' ministry.

There was an attendance of 176 (2023 – 149) and 125 (110) communicants on Easter Day 2024. During Advent we held our normal carol services for the congregation, and special services for local firms of funeral directors, which attracted a total attendance of 726 (2023 – 981, which was boosted by a special service for one of the primary schools in the parish).

It was a joy to see a full church once again for the Christingle Service on Christmas Eve. It is difficult to count accurately at this active service, but we estimate an attendance of 400, somewhat fewer than the 2023 record year. For many of the families who come to Christingle, this is their annual exposure to the Church. The Eucharists on Christmas Eve and Christmas Day attracted 106 (2023 – 126) communicants and an attendance of 159 (189).

There were 20 (2023 – 16) Baptisms, which usually took place on Sunday afternoons. There was 1 (2) Marriage. 14 (12) Funerals took place in church or in the churchyard and 11 (7) services were conducted at a crematorium by the All Saints' ministry team.

Music

During the year the excellent acoustics and facilities of All Saints has attracted an increasing number of concerts and recitals. Some have used the church for many years, others such as groups from Bromley Youth Music Trust are discovering the facilities All Saints can offer. Our series of monthly Saturday lunchtime "coffee recitals" showcases young musicians in their early years at music college, among others. The high quality performances have an increasing following.

We appointed Jack Butterworth as Organist and Director of the Parish Choir in April. As well as his outstanding personal performance skills, we also benefitted from his wife Charlotte joining the choir. Jack has exciting ideas for the development of music at All Saints, and now that we are in a more stable position, we look forward to these coming to fruition in the next few years.

Nick Wibberley stepped away from the role of Music Ministry Director at the end of 2024, leaving Jack in a more standard role of Director of Music. We thank Nick for his input into the structure and development of All Saints music, as well as for his excellent playing, of which we did not hear enough.

Reaching our members

We have continued to communicate both parish news and worship material to the congregation and the wider public through our presence on Facebook and Instagram, our website and sending out the weekly pew sheet and the parish magazine by email to well over 100 people, all of which have been very well received. All our streamed services have a few people watching live, but significantly more view the recordings later in the day or week, including members of the normal "in church" congregation who are unable to attend on a particular Sunday. Our worshipping community has spread worldwide, including former parishioners from All Saints who have moved away but still consider All Saints their spiritual home.

Young people

Both Young Saints, who meet on Sunday mornings and the Thursday Tots group have seen their numbers increase with Tots reaching record attendances in early 2025. Young Saints' weekly report to the congregation on their activities when they join the main service is eagerly awaited and it has been a joy to hear the young people speak with clarity, confidence and enthusiasm. Sadly the "Meet and Munch" group for younger teenagers never gained sufficient traction and we ceased holding sessions. It seems clear that the route to a ministry with young teenagers is to develop and retain the members of Young Saints as they get older.

To grow All Saints' the PCC is convinced that the route is through growing our young people's ministry, whether the groups above or a strong junior choir. Developing these to the extent we need

is beyond volunteer resources. The PCC is actively looking at ways of financing a paid youth and families worker of some sort. A small group has been established to investigate external funding and to approach grant awarding bodies. This group largely consists of the “usual suspects” – people who are already heavily committed to other activities and duties within All Saints’, and so their time commitment to this vital project is limited. They would welcome help from others.

The Church Building and Churchyard

There were no major works planned or necessary in the church or churchyard, in 2024, although there was a steady stream of routine maintenance tasks undertaken. Our campaign to raise funds to repair the lychgate reached its target by the middle of the year, with the majority of donors being local people outside our congregation. It has taken time to resolve process issues, with Diocesan advice, but the necessary permissions have now been granted and work will commence in May 2025.

Both church and churchyard benefitted from links with a local Community Payback group. They have continued to clear the churchyard of overgrown vegetation and have repainted railings round the church, re-stained woodwork and done much other work for only the cost of materials.

We formed an enthusiastic “Eco-group” towards the end of the year. With support from Bromley Council, they have arranged re-cycling collections from the Church, a service that is normally only provided to residential properties. There are also plans in place to increase biodiversity in the churchyard in 2025.

Risk Management and Safeguarding

The PCC has identified the major risks that affect the work of the Church in the parish and controls are in place to mitigate the major risks. Fire Risk assessments are reviewed for the church and hall annually and Health and Safety risk assessments, including Coronavirus risks, have been undertaken.

With the events that became public during the year in the national Church, the PCC naturally devoted considerable effort to safeguarding. The PCC has ensured that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

The PCC is committed to ensuring that our church and hall are safe places for all who use them. All PCC members and the leaders of our various church groups have DBS checks and certificates issued before undertaking their duties. Our staff, leaders and helpers are appointed in accordance with the Church of England's Safer Recruitment and People Management Guidance which includes an appropriate induction process and continuing support. All necessary safeguarding training is undertaken every three years, and records of ongoing training are kept by our Parish Safeguarding Officer to ensure that all certificates are up to date. The PSO works with the Incumbent, and the Diocese when necessary, to ensure that should issues arise they are resolved in a timely fashion and recorded appropriately.

Financial Review and Outlook

The PCC budgeted a deficit of £13,600 on general funds for 2024. This assumed an above inflation increase in giving of 13.3%, which we felt we had to work hard to achieve in order to be financially viable. In the event giving increased by 5.5%. Although not up to the budget expectation this was in excess of inflation. We were helped by a £3,500 VAT adjustment on electricity bills covering the previous four years, and a general reduction in utility costs. Other items of income and expenditure turned in generally positive results, and the outcome was a surplus for the year of £6,700.

Looking forward to 2025, the position is less healthy, but still stable. The PCC has been able to set a break-even budget for its general income and expenditure. Setting this has involved an increase in giving of 4%. Although slightly more than inflation, we hope this should be attainable, especially considering the increase in our average Sunday congregation. A 10% increase in congregation should bring a 10% increase in giving, even if the amount given per head doesn't change. On the other side,

we still need to keep tight control of all expenditure and only undertake the essential.

Gifts through legacies are of considerable value and we give thanks for a legacy from the late Richard Newson. We had hoped to run a campaign to encourage legacy giving during 2024, but no one came forward to support the Treasurer with this campaign which has had to be deferred.

Christian Stewardship involves more than money, although it is money that pays the bills. We welcome, with thanks, those who give their time and talents to the Church, through any of the whole range of voluntary jobs and groups referred to in this report. Some jobs that need to be done are not onerous and take little time, but every small task done takes a bit of pressure off someone else. There is much to do, so please ask.

Reserves policy

All Saints' holds specific funds for various purposes as described in the Notes to the Accounts. It is the PCC's policy to invest our main balances with the CBF Church of England Funds. Certain designated funds are held with the Rochester Diocesan Society and Board of Finance.

It is the policy of the PCC to maintain unrestricted funds at a level that equates to approximately six months unrestricted expenditure. This provides adequate funds to cover management and administration, and to respond to more substantial emergency work that may arise from time to time.

At 31 December 2024 our unrestricted general fund was £107,500. Our budgeted expenditure in 2025 is £195,600, and so the six-months expenditure is £97,800. Our resources are in excess of that required by our reserves policy, but the margin is not great. We need to make every effort to generate the budgeted level of income in 2025. We have hopes and expectations of growth, and the Sunday attendance figures show we can achieve it. To continue growing, our capital needs to grow in step with our numbers to provide the underlying financial support.

Approved by the PCC on 19 March 2025

George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, ORPINGTON

This report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2024, which are set out on pages 7 to 15, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC and thus Charity Trustees, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act, and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

21 March 2025

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE	2024	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming resources from generated funds					
3a	Voluntary income	85,384	782	11,745	97,911
3b	Activities for generating funds	71,230	550	6,215	77,995
3c	Investment Income	53,351	2,911	277	56,539
	Total incoming resources	209,965	4,243	18,237	232,445
<u>RESOURCES EXPENDED</u>					
Costs of generating funds					
4a	Fund raising trading costs	14,053	0	6,890	20,943
4b	Investment management costs	1,584	0	0	1,584
4c	Church Activities	181,333	1,714	7,150	190,197
	Total resources expended	196,970	1,714	14,040	212,724
	<u>NET INCOMING RESOURCES</u>	12,995	2,529	4,197	19,721
	Transfers between Funds	-6,300	6,300	0	0
6	Gains & Losses on Investments	1,199	0	61	1,260
	<u>NET MOVEMENT IN FUNDS</u>	7,894	8,829	4,258	20,981
	Balances at 1 January	107,557	794,521	10,747	912,825
	<u>BALANCES AT 31 DECEMBER</u>	115,451	803,350	15,005	933,806

2023

INCOMING RESOURCES

Incoming resources from generated funds

3a	Voluntary income	81,481	666	12,914	95,061
3b	Activities for generating funds	68,474	2,075	4,883	75,432
3c	Investment Income	52,542	2,155	0	54,697
	Total incoming resources	202,497	4,896	17,797	225,190

RESOURCES EXPENDED

Costs of generating funds

4a	Fund raising trading costs	16,517	0	6,889	23,406
4b	Investment management costs	1,570	1,560	0	3,130
4c	Church Activities	187,258	1,199	6,857	195,314
	Total resources expended	205,345	2,759	13,746	221,850

NET INCOMING RESOURCES

	Transfers between Funds	-6,300	6,175	125	0
6	Gains & Losses on Investments	4,539	0	115	4,654
	<u>NET MOVEMENT IN FUNDS</u>	-4,609	8,312	4,291	7,994

Balances at 1 January 112,166 786,209 6,456 904,831

BALANCES AT 31 DECEMBER **107,557 794,521 10,747 912,825**

Note: Restricted funds are collected or donated for a specific purpose. Designated funds have been given without restriction, but have been allocated by the Parochial Church Council towards a specific purpose or project.

The notes on pages 9 to 15 form an integral part of these accounts.

BALANCE SHEET AT 31st DECEMBER 2024

Note	2024 £	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	680,000		680,000
Investments	55,671		54,411
Total		735,671	734,411
CURRENT ASSETS			
Debtors	5,685		4,456
Short term deposits	174,364		152,994
Cash at bank and in hand	28,057		26,099
Total	208,106		183,549
LIABILITIES: Amounts falling			
8 due within one year	9,971		5,135
NET CURRENT ASSETS		198,135	178,414
NET ASSETS		933,806	912,825
FUNDS			
Church General Funds - unrestricted		115,451	107,557
Restricted Funds -			
Cann Trust (Churchyard)	2,109		2,048
All Saints Festival Choir	664		626
St Michael's Guild	2,083		2,258
Lychgate Fund	9,700		5,428
Collections for special purposes	449		387
		15,005	10,747
Designated Funds:			
Capital - Real Property	680,000		680,000
Churchyard Fund	12,032		11,423
Church Repair Funds	66,935		58,997
Ministry Development Fund	36,000		36,000
Organ Fund	8,300		8,092
Tots	83		9
Total Designated Funds		803,350	794,521
TOTAL FUNDS		933,806	912,825

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Parochial Church Council on 19 March 2025 and signed on its behalf by

Chair

Member

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, and the Charities SORP 2005. The historical cost convention has been used except for the valuation of the freehold properties, which are shown at the Trustees' valuation at 31st December 2024, and invested assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds have been given for a particular purpose. In investing the funds the PCC draws no distinction between the different types of fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable through Gift Aid is recognised when received and income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Rental income from letting church premises is recognised when received and dividends and interest are recognised when receivable.

Gains and losses on investments

Realised gains or losses are recognised on sale. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Expenditure on equipment used within the church premises is written off when the asset is acquired.

Investment assets are taken at market value at the balance sheet date.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

I. ACCOUNTING POLICIES (Continued)

Investment properties are valued by the Trustees at 31 December. An open market value has been assessed taking into account existing encumbrances. The PCC believes this to be a fair reflection of the current value of the properties. Revaluation of property in this way is not considered to be a departure from the historic cost basis of accounting. No depreciation is charged on investment properties, which is contrary to generally accepted accounting standards. The PCC considers that depreciation is only one of many factors taken into account in determining the value of such properties and the amount that might be disclosed cannot be separately identified or quantified.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and in accounts with Rochester Diocesan Society and Board of Finance.

2. RESTRICTED AND DESIGNATED FUNDS

The Cann Trust is a restricted fund related to the Churchyard Fund. Income is used for upkeep of the churchyard. Further details are given in Note 6.

All Saints' Festival Choir, which puts on termly concerts, and St Michael's Guild, which is responsible for church flower arranging are considered to be restricted funds. Those organisations receive donations and hold fund raising events for the specific purposes indicated.

Donations for specific external charitable purposes that are not paid by the end of the year are held as restricted assets. This includes donations for the planned refurbishment and repair of the lychgate.

With exception of the freehold property held in the Capital Fund, all designated funds hold only cash on deposit and in current accounts.

Designated funds are held for the following purposes:

Capital – Real Property Holds the Church's property investments. Income from this fund accrues to General Funds.

Ministry Development Fund. This fund was established by the PCC in 2018. The purpose is to support the costs of a second employed minister (ordained or lay) during the period until the resultant increases in numbers and congregational giving make the post self-supporting.

Churchyard Fund Funds designated for the upkeep of the "new" churchyard – Newell's Meadow. The churchyard surrounding the church is closed and upkeep is the responsibility of the London Borough of Bromley.

Church Repair Funds These funds are for work arising from quinquennial inspections of the various church premises.

Organ Fund Accumulated funds in the event of major work required to the organ.

All Saints' Tots Working capital for day to day activities.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3 INCOMING RESOURCES		UNRESTRICTED		RESTRICTED	TOTAL
	2024	General	Designated		FUNDS
		£	£	£	£
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	55,706	0	0	55,706
	Income Tax recoverable	15,855	0	1,545	17,400
	Other planned giving	102	0	0	102
	Collections	4,832	0	5,218	10,050
	Donations and appeals	5,433	782	4,982	11,197
	Grants	456	0	0	456
	Legacy	3,000	0	0	3,000
	Total	85,384	782	11,745	97,911
3b	Activities for generating funds				
	Magazine, printing & copying	1,721	0	0	1,721
	Church and Hall Lettings	40,686	0	0	40,686
	Festival choir concerts		0	6,215	6,215
	Fund Raising Events	5,753	0	0	5,753
	Fees	23,070	550	0	23,620
	Total	71,230	550	6,215	77,995
3c	Investment income				
	Dividends and interest	5,288	2,911	277	8,476
	Rental income	48,063	0	0	48,063
	Total	53,351	2,911	277	56,539
TOTAL INCOMING RESOURCES		209,965	4,243	18,237	232,445
2023					
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	54,080	0	0	54,080
	Income Tax recoverable	15,155	0	1,755	16,910
	Other planned giving	1,019	0	0	1,019
	Collections	4,052	0	4,385	8,437
	Donations and appeals	3,922	666	6,774	11,362
	Grants	753	0	0	753
	Legacy	2,500	0	0	2,500
	Total	81,481	666	12,914	95,061
3b	Activities for generating funds				
	Magazine, printing & copying	1,492	0	0	1,492
	Church and Hall Lettings	38,371	0	0	38,371
	Festival choir concerts		0	4,883	4,883
	Fund Raising Events	3,770	0	0	3,770
	Fees	24,841	2,075	0	26,916
	Total	68,474	2,075	4,883	75,432
3c	Investment income				
	Dividends and interest	4,764	2,155	0	6,919
	Rental income	47,778	0	0	47,778
	Total	52,542	2,155	0	54,697
TOTAL INCOMING RESOURCES		202,497	4,896	17,797	225,190

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4 RESOURCES EXPENDED		UNRESTRICTED		RESTRICTED	TOTAL
	2024	General £	Designated £	£	FUNDS £
4a	Fund raising trading costs				
	Church hall running costs	12,109	0	0	12,109
	Festival choir concerts	0	0	6,890	6,890
	Fund raising expenses	1,944	0	0	1,944
	Total	14,053	0	6,890	20,943
4b	Investment management costs				
	Professional fees	0	0	0	0
	Repairs and upkeep	1,584	0	0	1,584
	Total	1,584	0	0	1,584
4c	Church Activities				
	Missionary and other giving:				
	Overseas missionary societies	0	0	0	0
	Overseas relief and development	3,600	0	1,911	5,511
	Home missions and church societies	0	550	695	1,245
	Other secular societies	500	0	2,181	2,681
	Total	4,100	550	4,787	9,437
	Diocesan contribution	79,500	0	0	79,500
	Mission and outreach	359	0	419	778
	Clergy including vicarage	7,504	0	0	7,504
	Church running expenses	13,064	0	0	13,064
	Church maintenance	12,820	0	0	12,820
	Upkeep of services	2,425	0	1,798	4,223
	Organist and choir	12,911	607	0	13,518
	Children's work	580	157	0	737
	Staff costs : parish administrators	19,320	0	0	19,320
	Office administration	2,921	0	146	3,067
	Printing and stationery	2,320	0	0	2,320
	Equipment purchased	3,048	0	0	3,048
	Church major repairs	0	0	0	0
	Churchyard Upkeep	20,358	400	0	20,758
	Sundry expenditure	103	0	0	103
	Total	181,333	1,714	7,150	190,197
	TOTAL RESOURCES EXPENDED	196,970	1,714	14,040	212,724

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4 RESOURCES EXPENDED (Cont'd)

	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2023	£	£	£	£
4a Fund raising trading costs				
Church hall running costs	14,544	0	0	14,544
Festival choir concerts	0	0	6,889	6,889
Fund raising expenses	1,973	0	0	1,973
Total	16,517	0	6,889	23,406
4b Investment management costs				
Professional fees	0	0	0	0
Repairs and upkeep	1,570	1,560	0	3,130
Total	1,570	1,560	0	3,130
4c Church Activities				
Missionary and other giving:				
Overseas missionary societies	300	0	0	300
Overseas relief and development	4,200	0	2,107	6,307
Home missions and church societies	275	375	658	1,308
Other secular societies	1,000	0	1,394	2,394
Total	5,775	375	4,159	10,309
Diocesan contribution	75,696	0	0	75,696
Mission and outreach	2,582	0	272	2,854
Clergy including vicarage	7,918	0	0	7,918
Church running expenses	21,311	0	0	21,311
Church maintenance	14,415	0	0	14,415
Upkeep of services	2,241	0	1,815	4,056
Organist and choir	13,827	0	0	13,827
Children's work	712	158	0	870
Staff costs : parish administrators	17,360	0	0	17,360
Office administration	2,944	0	0	2,944
Printing and stationery	3,908	0	0	3,908
Equipment purchased	385	0	0	385
Church major repairs	0	0	0	0
Churchyard Upkeep	18,139	666	455	19,260
Sundry expenditure	45	0	156	201
Total	187,258	1,199	6,857	195,314
TOTAL RESOURCES EXPENDED	205,345	2,759	13,746	221,850

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
5 STAFF COSTS		
Salaries and fees	23,945	26,013
Social security costs	0	0
Total	23,945	26,013

The amounts shown above relate to the employment of parish administrators, a caretaker and professional musicians. The vicar is paid by the Diocese of Rochester.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

The tangible fixed assets comprise the following properties which have been included in the accounts on the basis described in Note 1 and at an assessment of value carried out by the PCC. This is considered to be a fair estimate of the current value of each of the properties, subject to existing leases. Both properties were held throughout the year.

These assets comprise the total of the Capital - Real Property designated fund shown on page 8.

	Revaluation	Value 2024	Value 2023
	£	£	£
The Old Church Hall. Church Hill	0	280,000	280,000
99 Gillmans Road Orpington	0	400,000	400,000
Total	0	680,000	680,000

99 Gillmans Road is treated as an investment property, although it is intended that it be available for use by an assistant priest. The property was let at a commercial rate throughout the year. The Old Church Hall is let at a commercial rate.

Investment Assets

The income from the Cann Trust Fund is used for the maintenance of the churchyard. The PCC has decided to invest the capital of the fund in the CBF Church of England Short Duration Bond Fund (previously named the Fixed Interest Fund). In June 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund. Both funds are managed by CCLA Investment Management Ltd

	Fund	Purchase date	Cost (£)	No. of Units
Cann Trust Fund	CBF Short Duration Bond Fund	March 1999	2,500	1,414.59
General Funds	CBF Investment Fund	June 2021	50,000	2,316.41
Value of Unit holding		Revaluation (£)	2024 (£)	2023 (£)
Cann Trust Fund	CBF Short Duration Bond Fund	61	2,109	2,048
General Funds	CBF Investment Fund	1,199	53,562	52,363
		1,260	55,671	54,411

7 DEBTORS

	General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
2024				
Income Tax Recoverable	3,953	0	0	3,953
Other debtors	1,648	0	84	1,732
Total	5,601	0	84	5,685
2023				
Income Tax Recoverable	3,914	0	0	3,914
Other debtors	517	0	25	542
Total	4,431	0	25	4,456

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
8 LIABILITIES: Amounts falling due within one year				
2024				
Accruals and deferred income	6,277	0	0	6,277
Other creditors	3,694	0	0	3,694
Total	9,971	0	0	9,971
2023				
Accruals and deferred income	3,682	0	0	3,682
Other creditors	1,453	0	0	1,453
Total	5,135	0	0	5,135

9 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
2024					
Fixed Assets	0	0	680,000	0	680,000
Investments	53,562	0	0	2,109	55,671
Current Assets	71,860	123,350	0	12,896	208,106
Liabilities	-9,971	0	0	0	-9,971
Total	115,451	123,350	680,000	15,005	933,806
2023					
Fixed Assets	0	0	680,000	0	680,000
Investments	52,363	0	0	2,048	54,411
Current Assets	60,329	114,521	0	8,699	183,549
Liabilities	-5,135	0	0	0	-5,135
Total	107,557	114,521	680,000	10,747	912,825

10 AUDITORS

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

11 TRANSACTIONS WITH RELATED PARTIES

During the year the PCC paid travel and other expenses totalling £2,892 to the vicar (2023 - £2,746) who was an ex-officio member of the PCC. The PCC also paid the council tax and water charges and provided a business telephone line in the vicarage.

Mr David House, an employee of the PCC as caretaker, was elected to membership of the PCC on 24 April 2022, after his employment as caretaker had commenced. During the year he received remuneration of £344 (2023 - £1,072) for his role as caretaker.

There were no other material transactions with related parties.

Accounts

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2023

Incumbent:
The Rev'd George M Rogers
The Vicarage
1A Keswick Road
Orpington
Kent BR6 0EU

Bankers:
National Westminster Bank plc
High Street
Orpington
Kent BR6 0NS

Independent Examiner:
Mrs H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

Registered Charity No: 1128850

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2023

Administrative information

All Saints' Church (registered charity no. 1128850) is part of the Diocese of Rochester within the Church of England. The address is Bark Hart Road, Orpington, Kent BR6 0QD. Correspondence can be sent to the parish office at the same address. Parish office opening hours are from 9.30 to 12.30, Monday, Tuesday, Thursday, and Friday.

PCC members who served from 1 January 2023 until the date this report was approved (unless otherwise indicated) are:

<i>Incumbent:</i>	The Rev'd George Rogers	PCC Chair
<i>Churchwardens:</i>	Mr Peter Clarke	Deputy chair
	Mrs Sheila Routeledge	<i>elected 23 April 2023</i>
<i>Deputy Churchwarden:</i>	Mr John Pentlow	<i>retired 23 April 2023</i>
<i>Licensed Lay Ministers:</i>	Mrs Abi Hiscock	
	Mrs Pam Mercer	
<i>Deanery Synod Representatives:</i>	Mr Tim Birse	PCC Treasurer
	Mrs Vanessa Dixon	
<i>Elected members:</i>	Mrs Sheila Anderson	
	Mr David House	
	Mr Alan Hussey	
	Mrs Catherine King	
	Mrs Lorna Kviat	
	Mrs Helen Ogedemgbe	
	Mrs Gill Sinclair	PCC Secretary
	Mrs Amanda Turner	<i>retired 23 April 2023</i>
	Mrs Elizabeth Whitbread	<i>elected 23 April 2023</i>

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC operates through various committees, which meet between full meetings of the PCC.

Standing Committee:

This is the only committee required by law. It has power to transact business of the PCC between meetings, subject to any directions given by the PCC. It comprises the incumbent, churchwardens, secretary and treasurer.

Children's work:

Coordinates the work of our Sunday youth groups for children of all ages.

Social and Fund Raising:

Coordinates social events for the parish and fund-raising projects to support the work of the PCC, and in particular for specific identified needs.

Property Management:

Attends to matters relating to the stewardship of plant, such as church buildings and fabric, the churchyards, 99 Gillmans Road and the Old Church Hall (Amity Blinds).

Finance:

Advises the PCC and assists the treasurer on financial policy and accounting matters.

Stewardship:

Coordinates the development of Christian stewardship in the parish. This encompasses gifts of money through planned giving and also gifts of time and talents to support the wide needs of our busy church.

Festival Choir:

Organises and raises funds to support regular concerts (through sale of tickets and a Friends' scheme) for the All Saints' Festival Choir.

Objectives and Activities

All Saints' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall complex and 99 Gillmans Road, Orpington.

Achievements and Performance

Clergy and Lay Ministers

The parish is fortunate in having several retired clergy in our normal congregation. They have supported the vicar in taking services during his leave and at other times. The PCC is very grateful to: Rev'd Ann Uphill, Rev'd Chris Kitchener and Rev'd Canon Tim Mercer who have provided the greater part of this support.

Our formal lay ministry team comprises our Licensed Lay Ministers Mrs Pam Mercer and Mrs Abi Hiscock and our Pastoral Assistants Mrs Sheila Anderson and Mrs Jill Renwick. Lay ministers assist the Vicar with both pastoral visits and home communions for those unable to receive the Sacrament in church. Telephone calls, pastoral visits and a monthly Bereavement Group provide support to the bereaved.

The ministry team were supported by several members of the congregation who led Morning Prayer and Evening Prayer and enabled us to say both Daily Offices on every weekday – something that very few parish churches manage to achieve.

Church attendance

The Electoral Roll was updated prior to the annual meetings which took place in April 2023. The number on the Roll reduced by seven to 108. Four new members replaced eleven who had died or left. The average attendance at All Saints' on a Sunday was 84 adults and 12 children, just slightly more than in 2022. Around five people regularly watch the stream of the main Sunday Eucharist live, while a further 30 people view at least part of the service later in the week.

The PCC

The full PCC met six times during the year with an average level of attendance of 74%. Committees met between meetings and minutes were received by the full PCC and discussed where necessary. As well as the committees listed above, there are many other groups that help take forward the ministry and mission of the church. These groups meet virtually or in person as convenient.

Our direct away giving once again concentrated on charities in which All Saints is directly involved. The Michael Project and the work of Helen and David Hobbs in Zimbabwe continued to receive the greatest support. Most of our direct giving was directed overseas. However, in paying our indicative offer to Rochester Diocese in full, we made a substantial contribution towards supporting those parishes that cannot afford the costs of their own ministers.

Public Worship

Our normal pattern of eucharistic worship includes a Sunday 8 a.m. Holy Communion (Book of Common Prayer) and 9.30 a.m. Parish Eucharist and a Wednesday 10 a.m. said Eucharist. The Sunday 9.30 and Wednesday Eucharists are streamed, attracting an estimated average of 40 viewers each

week. We introduced a weekly Healing and Wholeness Eucharist on a Tuesday morning which has a small but appreciative congregation. Contemplative Prayer and Lectio Divina Reflection, alternate twice a month, on a Friday, for prayer, reflection, and peaceful silence. An evening service in the style of the Taizé community has moved from an occasional to a regular monthly event, further broadening the range of All Saints worship.

Morning Prayer is said in church and streamed to Facebook on weekdays. We are delighted that there were sufficient volunteers from the congregation to continue saying Evening Prayer throughout 2022. This service is streamed daily. With the daily office twice a day augmenting our weekly Eucharists we are offering more opportunities to join in worship than any other church in the area, and we know from comments received how valuable this facility is to many who are housebound or nervous about going out, not only in our congregation but much further afield. This is a very important feature of All Saints' ministry.

There was an attendance of 149 (2022 – 136) and 110 (127) communicants on Easter Day 2023. During Advent we held our normal carol services for the congregation, and special services for one of the primary schools in the parish and for local firms of funeral directors, which attracted a total attendance of 981 (2022 – 611).

It was a joy to see a packed church once again for the Christingle Service on Christmas Eve. It is difficult to count accurately at this active service but we estimate an attendance in excess of 450 compared with 335 the previous year. For many of the families who come to Christingle, this is their annual exposure to the Church. The Eucharists on Christmas Eve and Christmas Day attracted 126 (2022 – 97) communicants and an attendance of 189 (141).

There were 16 (2022 – 26) Baptisms, which usually took place on Sunday afternoons. There were 2 (2) Marriages. 12 (16) Funerals took place in church or in the churchyard and 7 (8) services were conducted at a crematorium by the All Saints' ministry team.

Music

During the year the excellent acoustics and facilities of All Saints has attracted an increasing number of concerts and recitals. Some such as our own Festival Choir have used the church for many years, others are discovering All Saints for the first time. Our series of monthly Saturday lunchtime "coffee recitals" showcases young musicians in their early years at music college and has a strong following.

Our Director of Music, Phoebe Tak Man Chow resigned in August. We are grateful for the work she put into All Saints music, especially during the pandemic. This change enables us to take stock of our music provision, and we surveyed the congregation to ascertain their hopes, which were in general for a stronger Parish Choir and a reintroduction of a Junior Choir. To facilitate this, we appointed Nick Wibberley as Music Ministry Director from 1 January 2024. "Ministry" is an important part of Nick's job title as we look to music becoming a strong part of All Saints' overall ministry, and to growth in our music generating growth in our congregation and ultimately in greater financial security for the parish.

We intend to appoint an Organist and Parish Choir Director early in 2024. In the meantime, Richard Decker has been carrying out this role with enthusiasm and commitment. For the more demanding musical content our small but enthusiastic volunteer choir has been augmented by professional singers. This has enabled us to have quality monthly Sunday evening services, normally a Choral Evensong.

Reaching our members

We have continued to communicate both parish news and worship material to the congregation and the wider public through our Facebook page, our website and sending out the weekly pew sheet and the parish magazine by email to well over 100 people, all of which have been very well received. All our streamed services have a few people watching live, but significantly more view the recordings later in the day or week, including members of the normal "in church" congregation who are unable to attend on a particular Sunday. Our worshipping community has spread worldwide, including former parishioners from All Saints who have moved away but still consider All Saints their spiritual home.

Young people

Both Young Saints, who meet on Sunday mornings and the Thursday Tots group have seen their numbers increase with Tots reaching record attendances towards the end of the year. Young Saints' weekly report to the congregation on their activities when they join the main service is eagerly awaited and it has been a joy to hear the young people speak with clarity, confidence and enthusiasm. During the year we started "Meet and Munch", a group for younger teenagers. Two sessions took place in 2023 and the group is in its early days, but we hope numbers will permit a regular monthly group for this age range. We have continued to hold Parade Services four times a year with our associated groups of Scouts and Guides.

To grow All Saints' the PCC is convinced that the route is through growing our young people's ministry, whether the groups above or a strong junior choir. Developing these to the extent we need is beyond volunteer resources. The PCC is actively looking at ways of financing the support for growing this ministry. This is likely to involve a paid youth and families worker of some sort. In order to build our missionary development fund to be able to support an individual for a three-year appointment we have decided to approach grant awarding bodies as well as making this the primary objective of church fund raising.

The Church Building and Churchyard

There were no major works planned or necessary in the church or churchyard, in 2023, although there was a steady stream of routine maintenance tasks undertaken.

Both church and churchyard benefitted from links with a local Community Payback group. They have continued to clear the churchyard of overgrown vegetation and have repainted railings round the church, re-stained woodwork and done much other work for only the cost of materials.

Risk Management

The PCC has identified the major risks that affect the work of the Church in the parish and controls are in place to mitigate the major risks. Fire Risk assessments are reviewed for the church and hall annually and Health and Safety risk assessments, including Coronavirus risks, have been undertaken. The PCC has ensured that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC is committed to ensuring that our church and hall are safe places for all who use them.

Financial Review

The PCC budgeted a deficit of £13,600 on general funds for 2023. This assumed a below inflation increase in giving of 4.8%, which we assumed possible despite the economic climate and pressures on the cost of living. In the event giving declined by 7.5% and was 12% below the budget expectation. Fortunately, other items of income and expenditure turned in generally positive results, and the outcome was a deficit for the year of £9,150. Investment markets performed well, especially in Q4, and our investments appreciated by £4,500. This has helped the position but nevertheless the result is a significant erosion of our reserves.

Looking forward to 2024, the position is much less healthy. The PCC has again budgeted for a deficit of £13,600. Even this level of deficit can only be achieved if giving increases to the level we budgeted for in 2023, which is a substantial increase in excess of 10%. We cannot rely on investment appreciation as markets can go down as well as up.

In setting the 2024 budget the PCC has set a significant challenge to increase congregational giving towards income and expenditure being in line. The consequences of not achieving this are very significant for the Parish: our general reserves will have declined to the point where we have to use reserves set aside for specific purposes to balance income and expenditure. In turn this means that all our plans for developing youth work and growing the parish will come to naught.

Christian Stewardship involves more than money, although it is money that pays the bills. We welcome, with thanks, those who give their time and talents to the Church, through any of the whole range of voluntary jobs and groups referred to in this report. Some jobs that need to be done are not onerous and take little time, but every small task done takes a bit of pressure off someone else, There is much to do, so please ask.

Reserves policy

It is the policy of the PCC to maintain unrestricted funds at a level that equates to approximately six months unrestricted expenditure. This provides adequate funds to cover management and administration, and to respond to more substantial emergency work that may arise from time to time.

At 31st December 2023 our unrestricted general fund was in excess of six months routine expenditure, but will fall below this target by the end of 2024, even if the budgeted level of giving is achieved. If there is no sign of recovery in the parish's financial fortunes, the PCC will need to determine which activities should be cut.

Specific funds were held for various purposes as described in the Notes to the Accounts. It is the PCC's policy to invest our main balances with the CBF Church of England Funds. Certain designated funds are held with the Rochester Diocesan Society and Board of Finance.

Approved by the PCC on 19 March 2024



George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, ORPINGTON

This report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2023, which are set out on pages 7 to 15, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC and thus Charity Trustees, you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act, and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

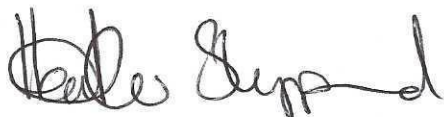
Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulations

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

21 March 2024

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

NOTE	2023	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming resources from generated funds					
3a	Voluntary income	81,481	666	12,914	95,061
3b	Activities for generating funds	68,474	2,075	4,883	75,432
3c	Investment Income	52,542	2,155	0	54,697
	Total incoming resources	202,497	4,896	17,797	225,190
<u>RESOURCES EXPENDED</u>					
Costs of generating funds					
4a	Fund raising trading costs	16,517	0	6,889	23,406
4b	Investment management costs	1,570	1,560	0	3,130
4c	Church Activities	187,258	1,199	6,857	195,314
	Total resources expended	205,345	2,759	13,746	221,850
	<u>NET INCOMING RESOURCES</u>	-2,848	2,137	4,051	3,340
	Transfers between Funds	-6,300	6,175	125	0
6	Gains & Losses on Investments	4,539	0	115	4,654
	<u>NET MOVEMENT IN FUNDS</u>	-4,609	8,312	4,291	7,994
	Balances at 1 January	112,166	786,209	6,456	904,831
	<u>BALANCES AT 31 DECEMBER</u>	107,557	794,521	10,747	912,825

2022

INCOMING RESOURCES

Incoming resources from generated funds

3a	Voluntary income	91,965	538	8,914	101,417
3b	Activities for generating funds	71,021	1,171	6,636	78,828
3c	Investment Income	49,660	351	2	50,013
	Total incoming resources	212,646	2,060	15,552	230,258

RESOURCES EXPENDED

Costs of generating funds

4a	Fund raising trading costs	15,009	0	9,047	24,056
4b	Investment management costs	1,608	198	0	1,806
4c	Church Activities	169,876	1,898	6,910	178,684
	Total resources expended	186,493	2,096	15,957	204,546

NET INCOMING RESOURCES

	Transfers between Funds	-16,000	16,000	0	0
6	Gains & Losses on Investments	-6,349		-302	-6,651
	<u>NET MOVEMENT IN FUNDS</u>	3,804	15,964	-707	19,061
	Balances at 1 January	108,362	770,245	7,163	885,770
	<u>BALANCES AT 31 DECEMBER</u>	112,166	786,209	6,456	904,831

Note: Restricted funds are collected or donated for a specific purpose. Designated funds have been given without restriction, but have been allocated by the Parochial Church Council towards a specific purpose or project.

The notes on pages 9 to 15 form an integral part of these accounts.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON

BALANCE SHEET AT 31st DECEMBER 2023

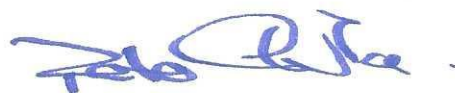
Note	2023 £	2023 £	2022 £
6 FIXED ASSETS			
Tangible fixed assets	680,000		680,000
Investments	54,411		49,757
Total		734,411	729,757
CURRENT ASSETS			
7 Debtors	4,456		7,765
Short term deposits	152,994		157,357
Cash at bank and in hand	26,099		23,770
Total	183,549		188,892
LIABILITIES: Amounts falling due within one year			
8	5,135		13,818
NET CURRENT ASSETS		178,414	175,074
NET ASSETS		912,825	904,831
FUNDS			
Church General Funds - unrestricted		107,557	112,166
2 Restricted Funds -			
Cann Trust (Churchyard)	2,048		1,933
All Saints Festival Choir	626		1,157
St Michael's Guild	2,258		2,741
Lychgate Fund	5,428		0
Collections for special purposes	387		625
		10,747	6,456
2 Designated Funds:			
6 Capital - Real Property	680,000		680,000
Churchyard Fund	11,423		9,697
Church Repair Funds	58,997		53,164
Ministry Development Fund	36,000		36,000
Organ Fund	8,092		7,347
Tots	9		1
Total Designated Funds		794,521	786,209
TOTAL FUNDS		912,825	904,831

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Parochial Church Council on 19 March 2024 and signed on its behalf by



Chairman



Member

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, and the Charities SORP 2005. The historical cost convention has been used except for the valuation of the freehold properties, which are shown at the Trustees' valuation at 31st December 2023, and invested assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds have been given for a particular purpose. In investing the funds the PCC draws no distinction between the different types of fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable through Gift Aid is recognised when received and income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Rental income from letting church premises is recognised when received and dividends and interest are recognised when receivable.

Gains and losses on investments

Realised gains or losses are recognised on sale. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Expenditure on equipment used within the church premises is written off when the asset is acquired.

Investment assets are taken at market value at the balance sheet date.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

I. ACCOUNTING POLICIES (Continued)

Investment properties are valued by the Trustees at 31st December. An open market value has been assessed taking into account existing encumbrances. The PCC believes this to be a fair reflection of the current value of the properties. Revaluation of property in this way is not considered to be a departure from the historic cost basis of accounting. No depreciation is charged on investment properties, which is contrary to generally accepted accounting standards. The PCC considers that depreciation is only one of many factors taken into account in determining the value of such properties and the amount that might be disclosed cannot be separately identified or quantified.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and in accounts with Rochester Diocesan Society and Board of Finance.

2. RESTRICTED AND DESIGNATED FUNDS

The Cann Trust is a restricted fund related to the Churchyard Fund. Income is used for upkeep of the churchyard. Further details are given in Note 6.

All Saints' Festival Choir, which puts on termly concerts, and St Michael's Guild, which is responsible for church flower arranging are considered to be restricted funds. Those organisations receive donations and hold fund raising events for the specific purposes indicated.

Donations for specific external charitable purposes that are not paid by the end of the year are held as restricted assets. This includes donations for the planned refurbishment and repair of the lychgate.

With exception of the freehold property held in the Capital Fund, all designated funds hold only cash on deposit and in current accounts.

Designated funds are held for the following purposes:

Capital – Real Property Holds the Church's property investments. Income from this fund accrues to General Funds.

Ministry Development Fund. This fund was established by the PCC in 2018. The purpose is to support the costs of a second employed minister (ordained or lay) during the period until the resultant increases in numbers and congregational giving make the post self-supporting.

Churchyard Fund Funds designated for the upkeep of the "new" churchyard – Newell's Meadow. The churchyard surrounding the church is closed and upkeep is the responsibility of the London Borough of Bromley.

Church Repair Funds These funds are for work arising from quinquennial inspections of the various church premises.

Organ Fund Accumulated funds in the event of major work required to the organ.

All Saints' Tots Working capital for day to day activities.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3	INCOMING RESOURCES	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2023	£	£	£	£
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	54,080	0	0	54,080
	Income Tax recoverable	15,155	0	1,755	16,910
	Other planned giving	1,019	0	0	1,019
	Collections	4,052	0	4,385	8,437
	Donations and appeals	3,922	666	6,774	11,362
	Grants	753	0	0	753
	Legacy	2,500	0	0	2,500
	Total	81,481	666	12,914	95,061
3b	Activities for generating funds				
	Magazine, printing & copying	1,492	0	0	1,492
	Church and Hall Lettings	38,371	0	0	38,371
	Festival choir concerts		0	4,883	4,883
	Fund Raising Events	3,770	0	0	3,770
	Fees	24,841	2,075	0	26,916
	Total	68,474	2,075	4,883	75,432
3c	Investment income				
	Dividends and interest	4,764	2,155		6,919
	Rental income	47,778	0	0	47,778
	Total	52,542	2,155	0	54,697
	TOTAL INCOMING RESOURCES	202,497	4,896	17,797	225,190
	2022				
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	58,462	0	0	58,462
	Income Tax recoverable	16,237	0	906	17,143
	Other planned giving	724	0	0	724
	Collections	4,887	0	8,008	12,895
	Donations and appeals	4,012	538	0	4,550
	Grants	843	0	0	843
	Legacy	6,800	0	0	6,800
	Total	91,965	538	8,914	101,417
3b	Activities for generating funds				
	Magazine, printing & copying	1,518	0	0	1,518
	Church and Hall Lettings	33,544	0	0	33,544
	Festival choir concerts	0	0	6,241	6,241
	Fund Raising Events	3,379	0	395	3,774
	Fees	32,580	1,171	0	33,751
	Total	71,021	1,171	6,636	78,828
3c	Investment income				
	Dividends and interest	2,310	351	2	2,663
	Rental income	47,350	0	0	47,350
	Total	49,660	351	2	50,013
	TOTAL INCOMING RESOURCES	212,646	2,060	15,552	230,258

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

4	RESOURCES EXPENDED	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2023	£	£	£	£
4a	Fund raising trading costs				
	Church hall running costs	14,544	0	0	14,544
	Festival choir concerts	0	0	6,889	6,889
	Fund raising expenses	1,973	0	0	1,973
	Total	16,517	0	6,889	23,406
4b	Investment management costs				
	Professional fees	0	0	0	0
	Repairs and upkeep	1,570	1,560	0	3,130
	Total	1,570	1,560	0	3,130
4c	Church Activities				
	Missionary and other giving:				
	Overseas missionary societies	300	0	0	300
	Overseas relief and development	4,200	0	2,107	6,307
	Home missions and church societies	275	375	658	1,308
	Other secular societies	1,000	0	1,394	2,394
	Total	5,775	375	4,159	10,309
	Diocesan contribution	75,696	0	0	75,696
	Mission and outreach	2,582	0	272	2,854
	Clergy including vicarage	7,918	0	0	7,918
	Church running expenses	21,311	0	0	21,311
	Church maintenance	14,415	0	0	14,415
	Upkeep of services	2,241	0	1,815	4,056
	Organist and choir	13,827	0	0	13,827
	Childers's work	712	158	0	870
	Staff costs : parish administrators	17,360	0	0	17,360
	Office administration	2,944	0	0	2,944
	Printing and stationery	3,908	0	0	3,908
	Equipment purchased	385	0	0	385
	Church major repairs	0	0	0	0
	Churchyard Upkeep	18,139	666	455	19,260
	Sundry expenditure	45	0	156	201
	Total	187,258	1,199	6,857	195,314
	TOTAL RESOURCES EXPENDED	205,345	2,759	13,746	221,850

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

4 RESOURCES EXPENDED (Cont'd)

	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2022	£	£	£	£
4a Fund raising trading costs				
Church hall running costs	13,326	0	0	13,326
Festival choir concerts	0	0	9,047	9,047
Fund raising expenses	1,683	0	0	1,683
Total	15,009	0	9,047	24,056
4b Investment management costs				
Professional fees	0	198	0	198
Repairs and upkeep	1,608	0	0	1,608
Total	1,608	198	0	1,806
4c Church Activities				
Missionary and other giving:				
Overseas missionary societies	300	0	0	300
Overseas relief and development	4,200	120	602	4,922
Home missions and church societies	260	360	821	1,441
Other secular societies	1,000	0	2,134	3,134
Total	5,760	480	3,557	9,797
Diocesan contribution	71,640	0	0	71,640
Mission and outreach	646	0	0	646
Clergy including vicarage	6,987	0	0	6,987
Church running expenses	11,473	0	0	11,473
Church maintenance	15,522	0	0	15,522
Upkeep of services	1,648	0	1,932	3,580
Organist and choir	13,591	0	0	13,591
Childers's work	147	120	0	267
Staff costs : parish administrators	17,439	0	0	17,439
Office administration	2,588	0	0	2,588
Printing and stationery	3,478	0	0	3,478
Equipment purchased	1,438	0	1,267	2,705
Church major repairs	0	1,298	0	1,298
Churchyard Upkeep	17,278	0	144	17,422
Sundry expenditure	241	0	10	251
Total	169,876	1,898	6,910	178,684
TOTAL RESOURCES EXPENDED	186,493	2,096	15,957	204,546

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
5 STAFF COSTS		
Salaries and fees	26,013	29,206
Social security costs	0	0
Total	26,013	29,206

The amounts shown above relate to the employment of parish administrators, a caretaker and professional musicians. The vicar is paid by the Diocese of Rochester.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

The tangible fixed assets comprise the following properties which have been included in the accounts on the basis described in Note 1 and at an assessment of value carried out by the PCC. This is considered to be a fair estimate of the current value of each of the properties, subject to existing leases. Both properties were held throughout the year.

These assets comprise the total of the Capital - Real Property designated fund shown on page 8.

	Revaluation	Value 2023	Value 2022
	£	£	£
The Old Church Hall. Church Hill	0	280,000	280,000
99 Gillmans Road Orpington	0	400,000	400,000
Total	0	680,000	680,000

99 Gillmans Road is treated as an investment property, although it is intended that it be available for use by an assistant priest. The property was let at a commercial rate throughout the year. The Old Church Hall is let at a commercial rate.

Investment Assets

The income from the Cann Trust Fund is used for the maintenance of the churchyard. The PCC has decided to invest the capital of the fund in the CBF Church of England Fixed Interest Fund. In June 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund

	Fund	Purchase date	Cost (£)	No. of Units
Cann Trust Fund	CCLA CBF Fixed Interest Fund	March 1999	2,500	1,414.59
General Funds	CCLA CBF Investment Fund	June 2021	50,000	2,316.41
Value of Unit holding		Revaluation (£)	2023 (£)	2022 (£)
Cann Trust Fund	CCLA CBF Fixed Interest Fund	115	2,048	1,933
General Funds	CCLA CBF Investment Fund	4,539	52,363	47,824
		4,654	54,411	49,757

	General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
2023				
Income Tax Recoverable	3,914	0	0	3,914
Other debtors	517	0	25	542
Total	4,431	0	25	4,456
2022				
Income Tax Recoverable	4,100	0	450	4,550
Other debtors	3,175	0	40	3,215
Total	7,275	0	490	7,765

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
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8 LIABILITIES: Amounts falling due within one year

2023

Accruals and deferred income	3,682	0	0	3,682
Other creditors	1,453	0	0	1,453
Total	5,135	0	0	5,135

2022

Accruals and deferred income	12,365	0	0	12,365
Other creditors	1,453	0	0	1,453
Total	13,818	0	0	13,818

9 ANALYSIS OF NET ASSETS BY FUND

Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
------------------------------	---------------------------------	----------------------------	-----------------	---------------------

2023

Fixed Assets	0	0	680,000	0	680,000
Investments	52,363	0	0	2,048	54,411
Current Assets	60,329	114,521	0	8,699	183,549
Liabilities	-5,135	0	0	0	-5,135
Total	107,557	114,521	680,000	10,747	912,825

2022

Fixed Assets	0	0	680,000	0	680,000
Investments	47,824	0	0	1,933	49,757
Current Assets	78,160	106,209	0	4,523	188,892
Liabilities	-13,818	0	0	0	-13,818
Total	112,166	106,209	680,000	6,456	904,831

10 AUDITORS

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

11 TRANSACTIONS WITH RELATED PARTIES

During the year the PCC paid travel and other expenses totalling £2,746 to the vicar (2022 - £2,704) who was an ex-officio member of the PCC. The PCC also paid the council tax and water charges and provided a business telephone line in the vicarage.

Mr David House, an employee of the PCC as caretaker, was elected to membership of the PCC on 24 April 2022, after his employment as caretaker had commenced. During the year he received remuneration of £1,072 (2022 - £1,704) for his role as caretaker.

There were no other material transactions with related parties.

Accounts

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2022

Incumbent:
The Rev'd George M Rogers
The Vicarage
1A Keswick Road
Orpington
Kent BR6 0EU

Bankers:
National Westminster Bank plc
High Street
Orpington
Kent BR6 0NS

Independent Examiner:
Mrs H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

Registered Charity No: 1128850

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022

Administrative information

All Saints' Church (registered charity no. 1128850) is part of the Diocese of Rochester within the Church of England. The address is Bark Hart Road, Orpington, Kent BR6 0QD. Correspondence can be sent to the parish office at the same address. Parish office opening hours are from 9.30 to 12.30, Monday, Tuesday, Thursday, and Friday.

PCC members who served from 1 January 2022 until the date this report was approved (unless otherwise indicated) are:

<i>Incumbent:</i>	The Rev'd George Rogers	PCC Chair
<i>Churchwardens:</i>	Mr Duncan Hellicar	<i>died 14 September 2022</i>
	Mr Peter Clarke	Deputy chair
<i>Deputy Churchwarden:</i>	Mr John Pentlow	<i>elected by PCC 20 September 2022</i>
<i>Licensed Lay Ministers:</i>	Mrs Abi Hiscock	
	Mrs Pam Mercer	
<i>Deanery Synod Representatives:</i>	Mr Tim Birse	PCC Treasurer
<i>Elected members:</i>	Mrs Vanessa Dixon	
	Mrs Sheila Anderson	
	Mr David House	<i>elected 24 April 2022</i>
	Mr Alan Hussey	<i>elected 24 April 2022</i>
	Mrs Cathy Hussey	<i>retired 24 April 2022</i>
	Mrs Catherine King	
	Mrs Lorna Kviat	
	Mrs Helen Ogedemgbe	
	Mrs Gill Sinclair	PCC Secretary
	Mrs Amanda Turner	
	Mrs Elizabeth Whitbread	<i>retired 24 April 2022</i>

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC operates through various committees, which meet between full meetings of the PCC.

Standing Committee:

This is the only committee required by law. It has power to transact business of the PCC between meetings, subject to any directions given by the PCC. It comprises the incumbent, churchwardens, secretary and treasurer.

Children's work:

Coordinates the work of our Sunday youth groups for children of all ages.

Social and Fund Raising:

Coordinates social events for the parish and fund-raising projects to support the work of the PCC, and in particular for specific identified tangible needs.

Property Management:

Attends to matters relating to the stewardship of plant, such as church buildings and fabric, the churchyards, 99 Gillmans Road and the Old Church Hall (Amity Blinds).

Finance and Stewardship:

Advises the PCC and assists the treasurer on financial policy and accounting matters. Coordinates the development of Christian stewardship in the parish. This encompasses gifts of money through planned giving and also gifts of time and talents to support the wide needs of our busy church.

Festival Choir:

Organises and raises funds to support regular concerts (through sale of tickets and a Friends' scheme) for the All Saints' Festival Choir.

Objectives and Activities

All Saints' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall complex and 99 Gillmans Road, Orpington.

Achievements and Performance

Clergy and Lay Ministers

The parish is fortunate in having several retired clergy in our normal congregation. They have supported the vicar in taking services during his leave and at other times. The PCC is very grateful to: Rev'd Chris Kitchener and Rev'd Canon Tim Mercer who have provided the greater part of this support.

Our lay ministry team was augmented in early 2023 by the appointment of Mrs Jill Renwick as a Pastoral Assistant. Jill joins our Licensed Lay Ministers Mrs Pam Mercer and Mrs Abi Hiscock and our existing Pastoral Assistant Mrs Sheila Anderson. Lay ministers assist the Vicar with both pastoral visits and home communions for those unable to receive the Sacrament in church. Telephone calls, pastoral visits and a monthly Bereavement Group provide support to the bereaved.

The ministry team were supported by several members of the congregation who led Morning Prayer and Evening Prayer and enabled us to say both Daily Offices on every weekday – something that very few parish churches manage to achieve.

Church attendance

The Electoral Roll was revised prior to the annual meetings which took place in April 2022. The number on the Roll was unchanged at 115 members with seven new members replacing seven who had died or left. The average attendance at All Saints' on a Sunday was 82 adults and 12 children. As well as being a small increase over the prior year's average, there was an increase during the year as church members became increasingly comfortable attending public worship.

The PCC

The full PCC met six times during the year with an average level of attendance of 74%. Committees met between meetings and minutes were received by the full PCC and discussed where necessary. As well as the committees listed above, there are many other groups that help take forward the ministry and mission of the church. Some of these have used Zoom meetings or personal contact between members instead of or as well as formal meetings.

Our direct away giving once again concentrated on charities in which All Saints was directly involved or where members of our parish played a significant role. The Michael Project and the work of Helen and David Hobbs in Zimbabwe continued to receive the greatest support. Most of our direct giving was directed overseas. However in paying our indicative offer to Rochester Diocese in full, we made a substantial contribution towards supporting those parishes that cannot afford the costs of their own ministers.

Public Worship

2022 was the first year since 2019 with no constraints on our public worship. Our normal pattern of eucharistic worship includes a Sunday 8 a.m. Holy Communion (Book of Common Prayer) and 9.30 a.m. Parish Eucharist and a Wednesday 10 a.m. said Eucharist. The Sunday 9.30 and Wednesday Eucharists are streamed, attracting an estimated average of 45 viewers each week.

Morning Prayer is said in church and streamed to Facebook on weekdays. We are delighted that there were sufficient volunteers from the congregation to continue saying Evening Prayer throughout 2022. This service is streamed daily. With the daily office twice a day augmenting our weekly Eucharists we are offering more opportunities to join in worship than any other church in the area, and we know from comments received how valuable this facility is to many who are housebound or nervous about going out, not only in our congregation but much further afield. This is a very important feature of All Saints' ministry.

There was an attendance of 136 (2021 – 86) and 110 (68) communicants on Easter Day 2022 – a delight to see the increased numbers as Easter 2021 was only a week after the end of the third lockdown and as public worship was not permitted at Easter 2020. During Advent we held our normal carol services for the congregation, and special services for the community and local firms of funeral directors, which attracted a total attendance of 611 (2021 – 430).

It was a joy to see a packed church once again for the Christingle Service on Christmas Eve. The attendance was 334 compared with 120 the previous year and a cancelled service in 2020. For many of the families who come to Christingle, this is their annual exposure to the Church. The Eucharists on Christmas Eve and Christmas Day attracted 97 (2021 – 77) communicants and an attendance of 141 (112).

There were 26 (2021 – 8) Baptisms, which usually took place on Sunday afternoons. There were 2 (2) Marriages. 16 (20) Funerals took place in church or the churchyard and 8 (5) services were conducted at a crematorium by the All Saints' ministry team.

Music

During the year several groups have made use of the excellent acoustics and facilities of All Saints for concerts and recitals. Some such as our own Festival Choir have used the church for many years, others such as the Bromley Youth Music Trust are discovering All Saints for the first time. During 2022 we established a series of monthly lunchtime “coffee recitals” with a range of young musicians showcasing their talents.. The audience for these grew as the year progressed and the quality of music became better known.

Our junior choir has thrived under the Director of Music, Phoebe Tak Man Chow. Towards the end of the year we awarded six members their surplices as full members of All Saints Parish Choir. For the more demanding musical content our small but enthusiastic volunteer choir has been augmented by professional singers. This has enabled us to have a quality monthly Sunday evening service, normally of Choral Evensong. The PCC remains keen to expand our music programme as outreach to the wider community.

Reaching our members

We have continued to communicate both parish news and worship material to the congregation and the wider public through our Facebook page, our website and sending out the weekly pew sheet and the parish magazine by email to well over 100 people, all of which have been very well received. This outreach has been one of the most positive outcomes from the pandemic. All our streamed services have a few people watching live, but significantly more view the recordings later in the day or week, including members of the normal “in church” congregation who are unable to attend on a particular Sunday. Our worshipping community now includes members from as far away as New Zealand, Canada and America, as well as former parishioners from All Saints who have moved away but still consider All Saints their spiritual home.

Young people

Both Young Saints, who meet on Sunday mornings and the Thursday Tots group have seen their numbers increase to pre-pandemic levels. Young Saints now report to the congregation on their activities when they join the main service at the Peace. It has been a joy to hear the young people speak with clarity, confidence and enthusiasm about what they have been up to. We have continued the quarterly Parade Services with our associated groups of Scouts and Guides.

The Church Building and Churchyard

There were no major works planned or necessary in the church or churchyard, in 2022, although there was a steady stream of routine maintenance tasks undertaken.

Both church and churchyard benefitted from links with a local Community Payback group. They have continued to clear the churchyard of overgrown vegetation and have repainted railings round the church, re-stained woodwork and done much other work for only the cost of materials. The Victorian tiles in the Old Church chancel have been treated and have emerged from under the 1950s carpet.

Draught proofing curtains have been given for the West Door by the Pooley family and friends in memory of Ruth Pooley.

Risk Management

The PCC has identified the major risks that affect the work of the Church in the parish and controls are in place to mitigate the major risks. Fire Risk assessments are reviewed for the church and hall annually and Health and Safety risk assessments, including coronavirus risks, have been undertaken. The PCC has ensured that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC is committed to ensuring that our church and hall are safe places for all who use them.

Financial Review

The PCC budgeted a deficit of £1,600 for 2022. This assumed an above inflation increase in giving of 8.9%, which we assumed possible based on the results of the stewardship campaign held in the fourth quarter of 2021. In the event giving increased by just under 11%, a very pleasing result. Overall the out-turn for the year was an excess of income over expenditure of £20,200, considerably better than anticipated. There were three major factors that made up this result: unexpected legacies of £6,800; more activity in the churchyard, resulting in fees in excess of budget of £9,600; and greater use of the church hall than expected increasing income £6,200. The PCC resolved to transfer £10,000 of the unexpected surplus to the Ministry Development Fund.

Looking forward to 2023, the position is much less healthy. As well as the general level of inflation affecting all our expenditure, we will be particularly hit by increases in utility charges. Utility tariffs are set for the year beginning 1st October and on 1st October 2022 our electricity tariff increased by 25% and our gas tariff by 400%. We have obtained a one-off grant from the diocese of £3,500 which will help towards these costs.

In setting the 2023 budget the PCC has felt it unwise to assume an inflationary increase in giving, as our congregation is as likely to be as hard-pressed as the parish. We have nevertheless assumed an increase of 5% in giving. After discussions with regular church hall users, we have to absorb a small amount of the additional electricity costs lest we put users out of business and lose their income altogether. We are also concerned that the increase in funeral fees was a post-Covid catch-up and have budgeted this income falling back. All this amounts to a budgeted shortfall of £13,300, using up two-thirds of the 2022 surplus..

Christian Stewardship involves more than money, although it is money that pays the bills. We welcome, with thanks, those who give their time and talents to the Church, through any of the whole range of voluntary jobs and groups referred to in this report. Some jobs that need to be done are not onerous and take little time, but every small task done takes a bit of pressure off someone else,

which will be appreciated. For those who are pressed to contribute or to increase their cash giving, we ask that you consider whether there are other ways in which you can help the church. There is much to do, so please ask.

Reserves policy

It is the policy of the PCC to maintain unrestricted funds at a level that equates to approximately six months unrestricted expenditure. This provides adequate funds to cover management and administration, and to respond to more substantial emergency work that may arise from time to time. A large part of the general funds has arisen from a very substantial legacy received in 2012. Consequently, the PCC has decided that it is appropriate to maintain unrestricted funds above the target level.

Specific funds were held for various purposes as described in the Notes to the Accounts. It is the PCC's policy to invest our main balances with the CBF Church of England Funds. Certain designated funds are held with the Rochester Diocesan Society and Board of Finance.

Conclusion

We conclude this report by paying tribute to our churchwarden, Duncan Hellicar, who died suddenly in Church after attending the Wednesday Eucharist on 14th September. As well as fulfilling the huge range of duties attached to the office of churchwarden, Duncan was the mastermind behind our streaming facility, turning a "jury rig" into a professional system at minimal cost. The many dozens of people who are part of All Saints active worshipping community week by week from home or sheltered accommodation owe their ability to see and hear what goes on in All Saints to Duncan.

Approved by the PCC on 23 March 2023

George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, ORPINGTON

This report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2022, which are set out on pages 7 to 15, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act, and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

24 March 2023

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE	2022	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming resources from generated funds					
3a	Voluntary income	91,965	538	8,914	101,417
3b	Activities for generating funds	71,021	1,171	6,636	78,828
3c	Investment Income	49,660	351	2	50,013
	Total incoming resources	212,646	2,060	15,552	230,258
<u>RESOURCES EXPENDED</u>					
Costs of generating funds					
4a	Fund raising trading costs	15,009	0	9,047	24,056
4b	Investment management costs	1,608	198	0	1,806
4c	Church Activities	169,876	1,898	6,910	178,684
	Total resources expended	186,493	2,096	15,957	204,546
	<u>NET INCOMING RESOURCES</u>	26,153	-36	-405	25,712
	Transfers between Funds	-16,000	16,000	0	0
6	Gains & Losses on Investments	-6,349		-302	-6,651
	<u>NET MOVEMENT IN FUNDS</u>	3,804	15,964	-707	19,061
	Balances at 1 January	108,362	770,245	7,163	885,770
	<u>BALANCES AT 31 DECEMBER</u>	112,166	786,209	6,456	904,831

2021

INCOMING RESOURCES

Incoming resources from generated funds

3a	Voluntary income	78,876	252	59,497	138,625
3b	Activities for generating funds	48,237	3,205	2,413	53,855
3c	Investment Income	53,066	114	2	53,182
	Total incoming resources	180,179	3,571	61,912	245,662

RESOURCES EXPENDED

Costs of generating funds

4a	Fund raising trading costs	11,819	0	3,902	15,721
4b	Investment management costs	1,179	1,374	0	2,553
4c	Church Activities	164,433	14,184	59,608	238,225
	Total resources expended	177,431	15,558	63,510	256,499

NET INCOMING RESOURCES

	Transfers between Funds	-6,000	6,000	0	0
6	Gains & Losses on Investments	4,173	50,000	-158	54,015
	<u>NET MOVEMENT IN FUNDS</u>	921	44,013	-1,756	43,178
	Balances at 1 January	107,441	726,232	8,919	842,592
	<u>BALANCES AT 31 DECEMBER</u>	108,362	770,245	7,163	885,770

Note: Restricted funds are collected or donated for a specific purpose. Designated funds have been given without restriction, but have been allocated by the Parochial Church Council towards a specific purpose or project.

The notes on pages 9 to 15 form an integral part of these accounts.

BALANCE SHEET AT 31st DECEMBER 2022

Note	2022 £	2022 £	2021 £
6 FIXED ASSETS			
Tangible fixed assets	680,000		680,000
Investments	49,757		56,408
Total		729,757	736,408
CURRENT ASSETS			
7 Debtors	7,765		5,308
Short term deposits	157,357		122,445
Cash at bank and in hand	23,770		25,404
Total	188,892		153,157
LIABILITIES: Amounts falling due within one year			
8	13,818		3,795
NET CURRENT ASSETS		175,074	149,362
NET ASSETS		904,831	885,770
FUNDS			
Church General Funds - unrestricted		112,166	108,362
2 Restricted Funds -			
Cann Trust (Churchyard)	1,933		2,235
All Saints Festival Choir	1,157		2,958
St Michael's Guild	2,741		1,905
Collections for special purposes	625		65
		6,456	7,163
2 Designated Funds:			
6 Capital - Real Property	680,000		680,000
Churchyard Fund	9,697		8,475
Church Repair Funds	53,164		48,903
Ministry Development Fund	36,000		26,000
Organ Fund	7,347		6,804
Tots	1		63
Total Designated Funds		786,209	770,245
TOTAL FUNDS		904,831	885,770

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Parochial Church Council on 23 March 2023 and signed on its behalf by

Chairman

Member

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, and the Charities SORP 2005. The historical cost convention has been used except for the valuation of the freehold properties, which are shown at the Trustees' valuation at 31st December 2022, and invested assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds have been given for a particular purpose. In investing the funds the PCC draws no distinction between the different types of fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable through Gift Aid is recognised when received and income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Rental income from letting church premises is recognised when received and dividends and interest are recognised when receivable.

Gains and losses on investments

Realised gains or losses are recognised on sale. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Expenditure on equipment used within the church premises is written off when the asset is acquired.

Investment assets are taken at market value at the balance sheet date.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

I. ACCOUNTING POLICIES (Continued)

Investment properties are valued by the Trustees at 31st December. An open market value has been assessed taking into account existing encumbrances. The PCC believes this to be a fair reflection of the current value of the properties. Revaluation of property in this way is not considered to be a departure from the historic cost basis of accounting. No depreciation is charged on investment properties, which is contrary to generally accepted accounting standards. The PCC considers that depreciation is only one of many factors taken into account in determining the value of such properties and the amount that might be disclosed cannot be separately identified or quantified.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and in accounts with Rochester Diocesan Society and Board of Finance.

2. RESTRICTED AND DESIGNATED FUNDS

The Cann Trust is a restricted fund related to the Churchyard Fund. Income is used for upkeep of the churchyard. Further details are given in Note 6.

All Saints' Festival Choir, which puts on termly concerts, and St Michael's Guild, which is responsible for church flower arranging are considered to be restricted funds. Those organisations receive donations and hold fund raising events for the specific purposes indicated.

Donations for specific external charitable purposes that are not paid by the end of the year are held as restricted assets.

With exception of the freehold property held in the Capital Fund, all designated funds hold only cash on deposit and in current accounts.

Designated funds are held for the following purposes:

Capital – Real Property Holds the Church's property investments. Income from this fund accrues to General Funds.

Ministry Development Fund. This fund was established by the PCC in 2018. The purpose is to support the costs of a second employed minister (ordained or lay) during the period until the resultant increases in numbers and congregational giving make the post self-supporting.

Churchyard Fund Funds designated for the upkeep of the "new" churchyard – Newell's Meadow. The churchyard surrounding the church is closed and upkeep is the responsibility of the London Borough of Bromley.

Church Repair Funds These funds are for work arising from quinquennial inspections of the various church premises.

Organ Fund Accumulated funds in the event of major work required to the organ.

All Saints' Tots Working capital for day to day activities.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3	INCOMING RESOURCES	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2022	£	£	£	£
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	58,462	0	0	58,462
	Income Tax recoverable	16,237	0	906	17,143
	Other planned giving	724	0	0	724
	Collections	4,887	0	8,008	12,895
	Donations and appeals	4,012	538	0	4,550
	Grants	843	0	0	843
	Legacy	6,800	0	0	6,800
	Total	91,965	538	8,914	101,417
3b	Activities for generating funds				
	Magazine sales	1,057	0	0	1,057
	Magazine Adverts	425	0	0	425
	Printing and copying	36	0	0	36
	Church and Hall Lettings	33,544	0	0	33,544
	Festival choir concerts	0	0	6,241	6,241
	Fund Raising Events	3,379	0	395	3,774
	Fees	32,580	1,171	0	33,751
	Total	71,021	1,171	6,636	78,828
3c	Investment income				
	Dividends and interest	2,310	351	2	2,663
	Rental income	47,350	0	0	47,350
	Total	49,660	351	2	50,013
	TOTAL INCOMING RESOURCES	212,646	2,060	15,552	230,258
	2021				
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	52,032	0	0	52,032
	Income Tax recoverable	14,561	0	384	14,945
	Other planned giving	944	0	0	944
	Collections	4,511	0	944	5,455
	Donations and appeals	3,498	252	1,244	4,994
	Grants	767	0	56,925	57,692
	Legacy	2,563	0	0	2,563
	Total	78,876	252	59,497	138,625
3b	Activities for generating funds				
	Magazine sales	1,025	0	0	1,025
	Magazine Adverts	585	0	0	585
	Printing and copying	203	0	0	203
	Church and Hall Lettings	21,219	0	0	21,219
	Festival choir concerts	0	0	2,413	2,413
	Fund Raising Events	5,203	0	0	5,203
	Fees	20,002	3,205	0	23,207
	Total	48,237	3,205	2,413	53,855
3c	Investment income				
	Dividends and interest	746	114	2	862
	Rental income	52,320	0	0	52,320
	Total	53,066	114	2	53,182
	TOTAL INCOMING RESOURCES	180,179	3,571	61,912	245,662

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4	RESOURCES EXPENDED	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2022	£	£	£	£
4a	Fund raising trading costs				
	Expenditure on magazine	0	0	0	0
	Church hall running costs	13,326	0	0	13,326
	Festival choir concerts	0	0	9,047	9,047
	Fund raising expenses	1,683	0	0	1,683
	Total	15,009	0	9,047	24,056
4b	Investment management costs				
	Professional fees	0	198	0	198
	Repairs and upkeep	1,608	0	0	1,608
	Total	1,608	198	0	1,806
4c	Church Activities				
	Missionary and other giving:				
	Overseas missionary societies	300	0	0	300
	Overseas relief and development	4,200	120	602	4,922
	Home missions and church societies	260	360	821	1,441
	Other secular societies	1,000	0	2,134	3,134
	Total	5,760	480	3,557	9,797
	Diocesan contribution	71,640	0	0	71,640
	Mission and outreach	646	0	0	646
	Clergy including vicarage	6,987	0	0	6,987
	Church running expenses	11,473	0	0	11,473
	Church maintenance	15,522	0	0	15,522
	Upkeep of services	1,648	0	1,932	3,580
	Organist and choir	13,591	0	0	13,591
	Childers's work	147	120	0	267
	Staff costs : parish administrators	17,439	0	0	17,439
	Office administration	2,588	0	0	2,588
	Printing and stationery	3,478	0	0	3,478
	Equipment purchased	1,438	0	1,267	2,705
	Church major repairs	0	1,298	0	1,298
	Churchyard Upkeep	17,278	0	144	17,422
	Sundry expenditure	241	0	10	251
	Total	169,876	1,898	6,910	178,684
	TOTAL RESOURCES EXPENDED	186,493	2,096	15,957	204,546

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

4 RESOURCES EXPENDED (Cont'd)

	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2021	£	£	£	£
4a Fund raising trading costs				
Expenditure on magazine	0	0	0	0
Church hall running costs	10,669	0	0	10,669
Festival choir concerts	0	0	3,902	3,902
Fund raising expenses	1,150	0	0	1,150
Total	11,819	0	3,902	15,721
4b Investment management costs				
Professional fees	0	0	0	0
Repairs and upkeep	1,179	1,374	0	2,553
Total	1,179	1,374	0	2,553
4c Church Activities				
Missionary and other giving:				
Overseas missionary societies	0	0	0	0
Overseas relief and development	4,260	75	746	5,081
Home missions and church societies	400	225	268	893
Other secular societies	500	0	414	914
Total	5,160	300	1,428	6,888
Diocesan contribution	70,413	0	0	70,413
Mission and outreach	481	0	0	481
Clergy including vicarage	6,831	0	0	6,831
Church running expenses	10,305	0	0	10,305
Church maintenance	10,964	2,478	0	13,442
Upkeep of services	1,047	0	1,235	2,282
Organist and choir	11,517	0	0	11,517
Childers's work	72	46	0	118
Staff costs : parish administrators	16,679	0	0	16,679
Office administration	2,543	0	0	2,543
Printing and stationery	2,720	0	0	2,720
Equipment purchased	8,676	0	0	8,676
Church major repairs	188	10,176	56,925	67,289
Churchyard Upkeep	16,713	1,184	0	17,897
Sundry expenditure	124	0	20	144
Total	164,433	14,184	59,608	238,225
TOTAL RESOURCES EXPENDED	177,431	15,558	63,510	256,499

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
5 STAFF COSTS		
Salaries and fees	29,206	26,332
Social security costs	0	0
Total	29,206	26,332

The amounts shown above relate to the employment of parish administrators, a caretaker and professional musicians. The vicar is paid by the Diocese of Rochester.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

The tangible fixed assets comprise the following properties which have been included in the accounts on the basis described in Note 1 and at an assessment of value carried out by the PCC. This is considered to be a fair estimate of the current value of each of the properties, subject to existing leases. Both properties were held throughout the year.

These assets comprise the total of the Capital - Real Property designated fund shown on page 8.

	Revaluation	Value 2022	Value 2021
	£	£	£
The Old Church Hall. Church Hill	0	280,000	280,000
99 Gillmans Road Orpington	0	400,000	400,000
Total	0	680,000	680,000

99 Gillmans Road is treated as an investment property, although it is intended that it be available for use by an assistant priest. The property was let at a commercial rate throughout the year. The Old Church Hall is let at a commercial rate.

Investment Assets

The income from the Cann Trust Fund is used for the maintenance of the churchyard. The PCC has decided to invest the capital of the fund in the CBF Church of England Fixed Interest Fund. In June 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund

	Fund	Purchase date	Cost (£)	No. of Units
Cann Trust Fund	CCLA CBF Fixed Interest Fund	March 1999	2,500	1,414.59
General Funds	CCLA CBF Investment Fund	June 2021	50,000	2,316.41
Value of Unit holding		Revaluation (£)	2022 (£)	2021 (£)
Cann Trust Fund	CCLA CBF Fixed Interest Fund	-302	1,933	2,235
General Funds	CCLA CBF Investment Fund	-6,349	47,824	54,173
		-6,651	49,757	56,408

7 DEBTORS

	General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
2022				
Income Tax Recoverable	4,100	0	450	4,550
Other debtors	3,175	0	40	3,215
Total	7,275	0	490	7,765
2021				
Income Tax Recoverable	4,095	0	0	4,095
Other debtors	1,156	0	57	1,213
Total	5,251	0	57	5,308

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
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8 LIABILITIES: Amounts falling due within one year

2022

Accruals and deferred income	12,365	0	0	12,365
Other creditors	1,453	0	0	1,453
Total	13,818	0	0	13,818

2021

Accruals and deferred income	2,004	0	0	2,004
Other creditors	1,543	0	248	1,791
Total	3,547	0	248	3,795

9 ANALYSIS OF NET ASSETS BY FUND

Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
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2022

Fixed Assets	0	0	680,000	0	680,000
Investments	47,824	0	0	1,933	49,757
Current Assets	78,160	106,209	0	4,523	188,892
Liabilities	-13,818	0	0	0	-13,818
Total	112,166	106,209	680,000	6,456	904,831

2021

Fixed Assets	0	0	680,000	0	680,000
Investments	54,173	0	0	2,235	56,408
Current Assets	57,736	90,245	0	5,176	153,157
Liabilities	-3,547	0	0	-248	-3,795
Total	108,362	90,245	680,000	7,163	885,770

10 AUDITORS

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

11 TRANSACTIONS WITH RELATED PARTIES

During the year the PCC paid travel and other expenses totalling £2,704 to the vicar (2021 - £2,404) who was an ex-officio member of the PCC. The PCC also paid the council tax and water charges and provided a business telephone line in the vicarage.

Mr David House, an employee of the PCC as caretaker, was elected to membership of the PCC on 24 April 2022, after his employment as caretaker had commenced. During the year he received remuneration of £1,704 (2021 - £909) for his role as caretaker.

There were no other material transactions with related parties.

Accounts

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL**

For the year ended 31 December 2021

Incumbent:
The Rev'd George M Rogers
The Vicarage
1A Keswick Road
Orpington
Kent BR6 0EU

Bankers:
National Westminster Bank plc
High Street
Orpington
Kent BR6 0NS

Independent Examiner:
Mrs H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

Registered Charity No: 1128850

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2021

Administrative information

All Saints' Church (registered charity no. 1128850) is part of the Diocese of Rochester within the Church of England. The address is Bark Hart Road, Orpington, Kent BR6 0QD. Correspondence can be sent to the parish office at the same address. Parish office opening hours are from 9.30 to 12.30, Monday, Tuesday, Thursday, and Friday.

PCC members who served from 1 January 2021 until the date this report was approved (unless otherwise indicated) are:

<i>Incumbent:</i>	The Rev'd George Rogers	PCC Chair
<i>Churchwardens:</i>	Mr Duncan Hellicar	
	Mr John Pentlow	<i>retired 23 May 2021</i>
	Mr Peter Clarke	<i>elected 23 May 2021, previously elected member</i>
<i>Licensed Lay Ministers:</i>	Mrs Abi Hiscock	
	Mrs Pam Mercer	
<i>Member of Diocesan Synod:</i>	Mr Malcolm Dixon	<i>retired from Synod 31 July 2021</i>
<i>Deanery Synod Representatives:</i>	Mr Tim Birse	PCC Treasurer
	Mrs Vanessa Dixon	
<i>Elected members:</i>	Mrs Sheila Anderson	
	Mr David House	<i>retired 23 May 2021</i>
	Mrs Cathy Hussey	
	Mrs Catherine King	
	Mrs Lorna Kviat	
	Mrs Helen Ogedemgbe	
	Mrs Gill Sinclair	PCC Secretary
	Mrs Amanda Turner	
	Mrs Elizabeth Whitbread	

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC operates through various committees, which meet between full meetings of the PCC.

Standing Committee:

This is the only committee required by law. It has power to transact business of the PCC between meetings, subject to any directions given by the PCC. It comprises the incumbent, churchwardens, secretary and treasurer.

Children's work:

Coordinates the work of our Sunday youth groups for children of all ages.

Social and Fund Raising:

Coordinates social events for the parish and fund-raising projects to support the work of the PCC, and in particular for specific identified tangible needs.

Property Management:

Attends to matters relating to the stewardship of plant, such as church buildings and fabric, the churchyards, 99 Gillmans Road and the Old Church Hall (Amity Blinds).

Finance and Stewardship:

Advises the PCC and assists the treasurer on financial policy and accounting matters. Coordinates the development of Christian stewardship in the parish. This encompasses gifts of money through planned giving and also gifts of time and talents to support the wide needs of our busy church.

Festival Choir:

Organises and raises funds to support regular concerts and other musical events (through social events, sale of tickets and a Friends' scheme) for the All Saints' Festival Choir and Orchestra.

Objectives and Activities

All Saints' PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church and Hall complex and 99 Gillmans Road, Orpington.

Achievements and Performance

Clergy and Lay Ministers

The PCC is very grateful to:

The Rev'ds Chris and Carol Kitchener
The Rev'd Canon Tim Mercer
The Rev'd John Musson (Area Dean of Orpington)
The Rev'd Ann Uphill
Mrs Abi Hiscock (Lay Minister)
Mrs Pam Mercer (Lay Minister) and
Mrs Sheila Anderson (Pastoral Assistant)

They were supported by several members of the congregation who led Morning Prayer and Evening Prayer and enabled us to say both Daily Offices on every weekday – something that very few parish churches manage to achieve - as well as providing assistance to the Vicar with home communions for those unable to receive the sacrament in church.

Church attendance

The Electoral Roll was revised prior to the annual meetings which took place in May 2021. There were 115 members on the Roll, a reduction of 4 from the previous year. The average attendance at All Saints' on a Sunday in the period from April to December when the church was fully open was 73 adults and 9 children. This average hides a gradual increase in attendance as church members became increasingly comfortable attending public worship.

The PCC

The full PCC met seven times during the year with an average level of attendance of 87%. Committees met between meetings and minutes were received by the full PCC and discussed where necessary. As well as the committees listed above, there are many other groups that help take forward the ministry and mission of the church. Some of these have used Zoom meetings or personal contact between members instead of or as well as formal meetings.

The reduction in our income referred to under "Financial Review" below necessitated a matching reduction in the extent of our financial support to charitable causes. The PCC decided only to donate to charities in which All Saints was directly involved or where members of our parish played a significant role. The Michael Project and the work of Helen and David Hobbs in Zimbabwe continued to receive the greatest support.

Public Worship

The third lockdown started on 5th January and continued until Passion Sunday. During that period, we celebrated the Eucharist in church every Sunday, but following the guidance, only those conducting the service and those streaming it were present in person. The streamed service on Facebook was well received by the congregation and many from further afield. On Palm Sunday we reverted to the normal pattern of a Sunday 8 a.m. Holy Communion (Book of Common Prayer) and 9.30 a.m. Parish Eucharist and a Wednesday 10 am said Eucharist. Initially only the choir was allowed to sing but later in the year the congregation could join in fully. All these services are streamed, attracting an estimated average of 50 viewers each week.

Morning Prayer was said in church and streamed to Facebook on weekdays. We experimented with starting weekday Evening Prayer in Advent 2020 and were delighted that there were sufficient volunteers from the congregation to continue saying this service throughout 2021. The service is streamed daily and was also said in church in the summer months. With the daily office twice a day augmenting our weekly Eucharists we are offering more opportunities to join in worship than any other church in the area, and we know from comments received how valuable this facility is to many who are shielding, housebound or nervous about going out, not only in our congregation but much further afield. This is perhaps the most important innovative feature of All Saints' ministry.

There was an attendance of 86 and 68 communicants on Easter Day 2021 – a delight as public worship was not permitted at Easter 2020. At Christmastide the omicron variant was affecting numbers but there were no formal restrictions on holding services. Attendance at various carol services for the congregation, the community, schools, and a local firm of funeral directors attracted a total attendance of 430. The Eucharists on Christmas Eve and Christmas Day attracted 77 (2020 – 91) communicants and an attendance of 112 (96).

There were 8 (2020 – 6) Baptisms, which usually took place on Sunday afternoons. There were 2 (2) Marriages. 20 (13) Funerals took place in church or the churchyard and 5 (3) services were conducted at a crematorium by the All Saints' ministry team.

Music

Our Sunday worship has settled on a format with a Choral Eucharist and Choral Evensong on the first Sunday of the month, with an augmented choir. The parish Eucharist on the other Sundays is also sung, but to settings that are more amenable to congregational worship. The junior choir has small numbers but thrives. For the first time for many years the opening solo of Once in Royal David's City at the Nine Lessons and Carols service was sung by a junior choir member. Sadly, covid has prevented the Director of Music, Phoebe Tak Man Chow from accessing primary schools to build the junior choir, or attracting choral scholars from secondary schools. The PCC remains keen to support strengthening our small but enthusiastic volunteer choir and to expand our music programme as outreach to the wider community.

Reaching our members

We are communicating both parish news and worship material to the congregation and the wider public through our Facebook page, our website and sending out the weekly pew sheet and the parish magazine by email to well over 100 people, all of which have been very well received. Sadly Faith Online, which enabled those who are not connected to the internet to dial in to hear All Saints' sermons, readings and prayers, ceased to trade during the year. We have directed people to the dial in service provided by the national Church (Daily Hope), but this is not specific to All Saints. Because we have not been able to gather in the building, we have gone out into the wider parish community, and beyond. In addition to our church members tuning into our streamed worship, we have worshippers from as far away as New Zealand, Canada and America, as well as former parishioners from All Saints who have moved away but still consider All Saints their spiritual home.

Young people

Once we re-opened at Easter 2021, Young Saints met in person on Sundays, having reverted to Zoom meetings for the first part of the year. The Thursday Tots group was also able to restart. Both these

groups have seen their numbers increase to pre-pandemic levels. We were also able to restart the quarterly Parade Services with our associated groups of Scouts and Guides, and held parades at Harvest and our annual Christmas Toy Service.

The Church Building and Churchyard

As advised last year, we received a generous grant of £46,000 from Historic England as part of the Government's Culture Recovery Fund. This enabled us to install a vertical damp proof course around the windows in the main church and hopefully eradicate a long-existing problem of water penetration. The work was competitively tendered and carried out in the first quarter.

We raised funds for and substantially enhanced our ability to film, record, and stream services during the year. From a "jury rig" we now have a professional setup at minimal cost as the design and development was carried out by churchwarden Duncan Hellicar. We would like to improve the look of the church by hiding the hanging wires, but this requires funds to be raised or donated.

The Churchyard benefitted from links with a local Community Payback group who have cleared a huge amount of overgrown vegetation and have unearthed tens of graves that have not been seen for years. Our maintenance contractors idverde have assisted by removing tons of waste material at no cost. We have a plan to complete the beech hedge round the new churchyard, Newell's Meadow. Aided by a donation of 500 trees, tubes and canes from 2nd Orpington Scouts we planted 600 seedlings in one weekend in January 2022 – a real community effort to Plant a Tree for the Jubilee.

Risk Management

The PCC has identified the major risks that affect the work of the Church in the parish and controls are in place to mitigate the major risks. Fire Risk assessments are reviewed for the church and hall annually and Health and Safety risk assessments have been undertaken. Specific coronavirus risk assessments have been prepared for all public worship and activities, and we have ensured that users of the church and hall have appropriate risk assessments in place. The PCC has ensured that it has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC is committed to ensuring that our church and hall are safe places for all who use them.

Financial Review

The PCC budgeted a deficit of £15,900 for 2021. This assumed an inflationary increase in giving of 2.2%. In the event giving was slightly below budget, but overall the deficit for the year was only £3,300. This was mainly as a result of our tenants in the old church hall, Amity Blinds being able to repay rent that they missed in 2020; increased use of the hall by the new pre-school Sunny Kids; and the lower level of away giving referred to above. On the negative side interments in the churchyard remained at 2020 levels where we had anticipated an increase in activity.

We held a stewardship campaign in the final quarter of the year, with support from the Diocese's adviser on stewardship matters. This clearly encouraged some people to review their giving to All Saints' and make increases, and nine household joined the stewardship scheme. However, we were disappointed that we could only attract a response rate of 45% of those contacted – including negative responses.

In view of the continuing poor outlook for interest rates, the PCC decided to take some risk with our reserves and invested £50,000 in a fund with exposure to equity markets. We expect that over the long term this investment will produce a good capital return, although we accept volatility in market prices over the short term.

The stewardship campaign and the change in investments have enabled the PCC to set a budget with a small deficit of £1,500 for 2022. Our challenge must be to grow our numbers so that the increases in giving we will need in the coming years can be generated from new members rather than continually asking existing members for more. In this way we will be able to maintain a balanced budget and secure All Saints financial future by living within our income.

Christian Stewardship involves more than money, although it is money that pays the bills. We welcome, with thanks, those who give their time and talents to the Church, through any of the whole range of voluntary jobs and groups referred to in this report. Some jobs that need to be done are not onerous and take little time, but every small task done takes a bit of pressure off someone else, particularly the clergy. For those who are pressed to contribute or to increase their cash giving, we ask that you consider whether there are other ways in which you can help the church. There is much to do, so please ask.

Reserves policy

It is the policy of the PCC to maintain unrestricted funds at a level that equates to approximately six months unrestricted expenditure. This provides adequate funds to cover management and administration, and to respond to more substantial emergency work that may arise from time to time. A large part of the general funds has arisen from a very substantial legacy received in 2012. Consequently, the PCC has decided that it is appropriate to maintain unrestricted funds above the target level.

Specific funds were held for various purposes as described in the Notes to the Accounts. It is the PCC's policy to invest our main balances with the CBF Church of England Funds. Certain designated funds are held with the Rochester Diocesan Society and Board of Finance.

Approved by the PCC on 24 March 2022

George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

Charity law requires the PCC members, as trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The PCC members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HONORARY INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ALL SAINTS, ORPINGTON

This report on the financial statements of the Parochial Church Council (the PCC) for the year ended 31 December 2021, which are set out on pages 7 to 15, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 (the Regulations) and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements. You consider that the audit requirement of the Regulations and section 144 (2) of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of this Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145 (5) (b) of the Act, and to be found in the Church Guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC, and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you, as trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

H L Sheppard FCCA
91 Millbrook Road
Crowborough
East Sussex
TN6 2SB

26 March 2022

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE	2021	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
		£	£	£	£
<u>INCOMING RESOURCES</u>					
Incoming resources from generated funds					
3a	Voluntary income	78,876	252	59,497	138,625
3b	Activities for generating funds	48,237	3,205	2,413	53,855
3c	Investment Income	53,066	114	2	53,182
	Total incoming resources	180,179	3,571	61,912	245,662
<u>RESOURCES EXPENDED</u>					
Costs of generating funds					
4a	Fund raising trading costs	11,819	0	3,902	15,721
4b	Investment management costs	1,179	1,374	0	2,553
4c	Church Activities	164,433	14,184	59,608	238,225
	Total resources expended	177,431	15,558	63,510	256,499
	<u>NET INCOMING RESOURCES</u>	2,748	-11,987	-1,598	-10,837
	Transfers between Funds	-6,000	6,000	0	0
6	Gains & Losses on Investments	4,173	50,000	-158	54,015
	<u>NET MOVEMENT IN FUNDS</u>	921	44,013	-1,756	43,178
	Balances at 1 January	107,441	726,232	8,919	842,592
	<u>BALANCES AT 31 DECEMBER</u>	108,362	770,245	7,163	885,770

2020

INCOMING RESOURCES

Incoming resources from generated funds

3a	Voluntary income	78,484	83	2,546	81,113
3b	Activities for generating funds	31,109	2,662	1,481	35,252
3c	Investment Income	35,903	206	1	36,110
	Total incoming resources	145,496	2,951	4,028	152,475

RESOURCES EXPENDED

Costs of generating funds

4a	Fund raising trading costs	11,539	0	2,336	13,875
4b	Investment management costs	2,818	0	0	2,818
4c	Church Activities	157,635	103	1,184	158,922
	Total resources expended	171,992	103	3,520	175,615

NET INCOMING RESOURCES

	Transfers between Funds	-5,500	5,500	0	0
6	Gains & Losses on Investments	0	0	81	81
	<u>NET MOVEMENT IN FUNDS</u>	-31,996	8,348	589	-23,059
	Balances at 1 January	139,437	717,884	8,330	865,651
	<u>BALANCES AT 31 DECEMBER</u>	107,441	726,232	8,919	842,592

Note: Restricted funds are collected or donated for a specific purpose. Designated funds have been given without restriction, but have been allocated by the Parochial Church Council towards a specific purpose or project.

The notes on pages 9 to 15 form an integral part of these accounts.

BALANCE SHEET AT 31st DECEMBER 2021

Note	2021 £	2021 £	2020 £
6 FIXED ASSETS			
Tangible fixed assets	680,000		630,000
Investments	56,408		2,393
Total		736,408	632,393
CURRENT ASSETS			
7 Debtors	5,308		4,438
Short term deposits	122,445		193,286
Cash at bank and in hand	25,404		19,749
Total	153,157		217,473
LIABILITIES: Amounts falling due within one year			
8	3,795		7,274
NET CURRENT ASSETS		149,362	210,199
NET ASSETS		885,770	842,592
FUNDS			
Church General Funds - unrestricted		108,362	107,441
2 Restricted Funds -			
Cann Trust (Churchyard)	2,235		2,393
All Saints Festival Chior	2,958		4,066
St Michael's Guild	1,905		2,255
Restricted collections	65		205
		7,163	8,919
2 Designated Funds:			
6 Capital - Real Property	680,000		630,000
Churchyard Fund	8,475		6,438
Church Repair Funds	48,903		57,348
Ministry Development Fund	26,000		26,000
Organ Fund	6,804		6,289
Tots	63		157
Total Designated Funds		770,245	726,232
TOTAL FUNDS		885,770	842,592

The notes on pages 9 to 15 form an integral part of these accounts.

Approved by the Parochial Church Council on 24 March 2022 and signed on its behalf by

Chairman

Member

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, and the Charities SORP 2005. The historical cost convention has been used except for the valuation of the freehold properties, which are shown at the Trustees' valuation at 31st December 2021, and invested assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. Restricted funds have been given for a particular purpose. In investing the funds the PCC draws no distinction between the different types of fund.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable through Gift Aid is recognised when received and income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for when the PCC is notified of its legal entitlement and the amount due.

Rental income from letting church premises is recognised when received and dividends and interest are recognised when receivable.

Gains and losses on investments

Realised gains or losses are recognised on sale. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

Consecrated and beneficed property is excluded from the accounts by section 96 (2) (a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Expenditure on equipment used within the church premises is written off when the asset is acquired.

Investment assets are taken at market value at the balance sheet date.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

I. ACCOUNTING POLICIES (Continued)

Investment properties are valued by the Trustees at 31st December. An open market value has been assessed taking into account existing encumbrances. The PCC believes this to be a fair reflection of the current value of the properties. Revaluation of property in this way is not considered to be a departure from the historic cost basis of accounting. No depreciation is charged on investment properties, which is contrary to generally accepted accounting standards. The PCC considers that depreciation is only one of many factors taken into account in determining the value of such properties and the amount that might be disclosed cannot be separately identified or quantified.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the CBF Church of England Funds and in accounts with Rochester Diocesan Society and Board of Finance.

2. RESTRICTED AND DESIGNATED FUNDS

The Cann Trust is a restricted fund related to the Churchyard Fund. Income is used for upkeep of the churchyard. Further details are given in Note 6.

All Saints' Festival Choir, which puts on termly concerts, and St Michael's Guild, which is responsible for church flower arranging are considered to be restricted funds. Those organisations receive donations and hold fund raising events for the specific purposes indicated.

Donations for specific external charitable purposes that are not paid by the end of the year are held as restricted assets.

With exception of the freehold property held in the Capital Fund, all designated funds hold only cash on deposit and in current accounts.

Designated funds are held for the following purposes:

Capital – Real Property Holds the Church's property investments. Income from this fund accrues to General Funds.

Ministry Development Fund. This fund was established by the PCC in 2018. The purpose is to support the costs of a second employed minister (ordained or lay) during the period until the resultant increases in numbers and congregational giving make the post self-supporting.

Churchyard Fund Funds designated for the upkeep of the "new" churchyard – Newell's Meadow. The churchyard surrounding the church is closed and upkeep is the responsibility of the London Borough of Bromley.

Church Repair Funds These funds are for work arising from quinquennial inspections of the various church premises.

Organ Fund Accumulated funds in the event of major work required to the organ.

All Saints' Tots Working capital for day to day activities.

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3	INCOMING RESOURCES	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2021	£	£	£	£
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	52,032	0	0	52,032
	Income Tax recoverable	14,561	0	384	14,945
	Other planned giving	944	0	0	944
	Collections	4,511	0	944	5,455
	Donations and appeals	3,498	252	1,244	4,994
	Grants	767	0	56,925	57,692
	Legacy	2,563	0	0	2,563
	Total	78,876	252	59,497	138,625
3b	Activities for generating funds				
	Magazine sales	1,025	0	0	1,025
	Magazine Adverts	585	0	0	585
	Printing and copying	203	0	0	203
	Church and Hall Lettings	21,219	0	0	21,219
	Festival choir concerts	0	0	2,413	2,413
	Fund Raising Events	5,203	0	0	5,203
	Fees	20,002	3,205	0	23,207
	Total	48,237	3,205	2,413	53,855
3c	Investment income				
	Dividends and interest	746	114	2	862
	Rental income	52,320	0	0	52,320
	Total	53,066	114	2	53,182
	TOTAL INCOMING RESOURCES	180,179	3,571	61,912	245,662
	2020				
3a	Voluntary Income				
	Planned giving:				
	Eligible for Gift Aid	49,197	0	0	49,197
	Income Tax recoverable	13,868	0	1,193	15,061
	Other planned giving	1,668	0	0	1,668
	Collections	3,982	0	809	4,791
	Donations and appeals	6,506	83	544	7,133
	Grants	1,196	0	0	1,196
	Legacy	2,067	0	0	2,067
	Total	78,484	83	2,546	81,113
3b	Activities for generating funds				
	Magazine sales	731	0	0	731
	Magazine Adverts	1,045	0	0	1,045
	Printing and copying	331	0	0	331
	Church and Hall Lettings	8,231	0	0	8,231
	Festival choir concerts	0	0	1,456	1,456
	Fund Raising Events	883	0	25	908
	Fees	19,888	2,662	0	22,550
	Total	31,109	2,662	1,481	35,252
3c	Investment income				
	Dividends and interest	565	206	1	772
	Rental income	35,338	0	0	35,338
	Total	35,903	206	1	36,110
	TOTAL INCOMING RESOURCES	145,496	2,951	4,028	152,475

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

4	RESOURCES EXPENDED	UNRESTRICTED		RESTRICTED	TOTAL
		General	Designated		FUNDS
	2021	£	£	£	£
4a	Fund raising trading costs				
	Expenditure on magazine	0	0	0	0
	Church hall running costs	10,669	0	0	10,669
	Festival choir concerts	0	0	3,902	3,902
	Fund raising expenses	1,150	0	0	1,150
	Total	11,819	0	3,902	15,721
4b	Investment management costs				
	Professional fees	0	0	0	0
	Repairs and upkeep	1,179	1,374	0	2,553
	Total	1,179	1,374	0	2,553
4c	Church Activities				
	Missionary and other giving:				
	Overseas missionary societies	0	0	0	0
	Overseas relief and development	4,260	75	746	5,081
	Home missions and church societies	400	225	268	893
	Other secular societies	500	0	414	914
	Total	5,160	300	1,428	6,888
	Diocesan contribution	70,413	0	0	70,413
	Mission and outreach	481	0	0	481
	Clergy including vicarage	6,831	0	0	6,831
	Church running expenses	10,305	0	0	10,305
	Church maintenance	10,964	2,478	0	13,442
	Upkeep of services	1,047	0	1,235	2,282
	Organist and choir	11,517	0	0	11,517
	Childers's work	72	46	0	118
	Staff costs : parish administrators	16,679	0	0	16,679
	Office administration	2,543	0	0	2,543
	Printing and stationery	2,720	0	0	2,720
	Equipment purchased	8,676	0	0	8,676
	Church major repairs	188	10,176	56,925	67,289
	Churchyard Upkeep	16,713	1,184	0	17,897
	Sundry expenditure	124	0	20	144
	Total	164,433	14,184	59,608	238,225
	TOTAL RESOURCES EXPENDED	177,431	15,558	63,510	256,499

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

4 RESOURCES EXPENDED (Cont'd)

2020	UNRESTRICTED General £	Designated £	RESTRICTED £	TOTAL FUNDS £
4a Fund raising trading costs				
Expenditure on magazine	0	0	0	0
Church hall running costs	11,362	0	0	11,362
Festival choir concerts	0	0	2,336	2,336
Fund raising expenses	177	0	0	177
Total	11,539	0	2,336	13,875
4b Investment management costs				
Professional fees	0	0	0	0
Repairs and upkeep	2,818	0	0	2,818
Total	2,818	0	0	2,818
4c Church Activities				
Missionary and other giving:				
Overseas missionary societies	300	0	7	307
Overseas relief and development	3,960	0	426	4,386
Home missions and church societies	750	0	249	999
Other secular societies	1,000	0	377	1,377
Total	6,010	0	1,059	7,069
Diocesan contribution	81,000	0	0	81,000
Mission and outreach	696	0	0	696
Clergy including vicarage	5,616	0	0	5,616
Church running expenses	7,975	0	0	7,975
Church maintenance	11,285	0	0	11,285
Upkeep of services	980	0	105	1,085
Organist and choir	7,452	0	0	7,452
Childers's work	200	16	0	216
Staff costs : parish administrators	16,518	0	0	16,518
Office administration	2,261	0	0	2,261
Printing and stationery	3,230	0	0	3,230
Equipment purchased	1,884	0	0	1,884
Church major repairs	0	0	0	0
Churchyard Upkeep	12,442	87	0	12,529
Sundry expenditure	86	0	20	106
Total	157,635	103	1,184	158,922
TOTAL RESOURCES EXPENDED	171,992	103	3,520	175,615

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021	2020
	£	£
5 STAFF COSTS		
Salaries and fees	26,332	24,325
Social security costs	0	0
Total	26,332	24,325

The amounts shown above relate to the employment of parish administrators, a caretaker and professional musicians. The vicar and the assistant curate are paid by the Diocese of Rochester.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

The tangible fixed assets comprise the following properties which have been included in the accounts on the basis described in Note 1 and at an assessment of value carried out by the PCC. This is considered to be a fair estimate of the current value of each of the properties, subject to existing leases. Both properties were held throughout the year.

These assets comprise the total of the Capital - Real Property designated fund shown on page 8.

	Revaluation	Value 2021	Value 2020
	£	£	£
The Old Church Hall. Church Hill	0	280,000	280,000
99 Gillmans Road Orpington	50,000	400,000	350,000
Total	50,000	680,000	630,000

99 Gillmans Road is treated as an investment property, although it is intended that it be available for use by an assistant priest. The property was let at a commercial rate throughout the year. The Old Church Hall is let at a commercial rate.

Investment Assets

The income from the Cann Trust Fund is used for the maintenance of the churchyard. The PCC has decided to invest the capital of the fund in the CBF Church of England Fixed Interest Fund. In June 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund

	Fund	Purchase date	Cost (£)	No. of Units
Cann Trust Fund	CCLA CBF Fixed Interest Fund	March 1999	2,500	1,414.59
General Funds	CCLA CBF Investment Fund	June 2021	50,000	2,316.41
Value of Unit holding		Revaluation (£)	2021 (£)	2020/(purchase) (£)
Cann Trust Fund	CCLA CBF Fixed Interest Fund	-158	2,235	2,393
General Funds	CCLA CBF Investment Fund	4,173	54,173	(50,000)
		4,015	56,408	

	General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
2021				
Income Tax Recoverable	4,095	0	0	4,095
Other debtors	1,156	0	57	1,213
Total	5,251	0	57	5,308
2020				
Income Tax Recoverable	4,241	0	0	4,241
Other debtors	125	0	72	197
Total	4,366	0	72	4,438

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
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8 LIABILITIES: Amounts falling due within one year

2021

Accruals and deferred income	2,004	0	0	2,004
Other creditors	1,543	0	248	1,791
Total	3,547	0	248	3,795

2020

Accruals and deferred income	5,431	0	0	5,431
Other creditors	1,843	0	0	1,843
Total	7,274	0	0	7,274

9 ANALYSIS OF NET ASSETS BY FUND

Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
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2021

Fixed Assets	0	0	680,000	0	680,000
Investments	54,173	0	0	2,235	56,408
Current Assets	57,736	90,245	0	5,176	153,157
Liabilities	-3,547	0	0	-248	-3,795
Total	108,362	90,245	680,000	7,163	885,770

2020

Fixed Assets	0	0	630,000	0	630,000
Investments	0	0	0	2,393	2,393
Current Assets	114,715	96,232	0	6,526	217,473
Liabilities	-7,274	0	0	0	-7,274
Total	107,441	96,232	630,000	8,919	842,592

10 AUDITORS

Under the provisions of the Charities Act an audit of the accounts is not required. An Independent Examination of the accounts has been carried out, and it is expected that the Independent Examiner will request a charitable donation to be made in lieu of a fee.

11 TRANSACTIONS WITH RELATED PARTIES

During the year the PCC paid travel and other expenses totalling £2,404 to the vicar (2020 - £994 for a part year in office) who was an ex-officio member of the PCC. The PCC also paid the council tax and water charges and provided a business telephone line in the vicarage.

Mr David House, an employee of the PCC as caretaker, is an elected member of the PCC. He was elected to the PCC after his employment commenced. During the year he received remuneration of £909 (2020 - £541) for his role as caretaker.

There were no other material transactions with related parties.