

**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	

7 DEBTORS

	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 £
----------------------	--------------------------	--------------------------	---------------------

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 £
------------------------------	---------------------------------	----------------------------	-----------------	---------------------

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.