

**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
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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.