

**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 31<sup>ST</sup> 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 31<sup>st</sup> 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.

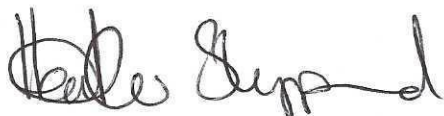
### **Independent Examiner's Statement**

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



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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
		£	£	£	£
<b><u>INCOMING RESOURCES</u></b>					
<b>Incoming resources from generated funds</b>					
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
	<b>Total incoming resources</b>	<b>202,497</b>	<b>4,896</b>	<b>17,797</b>	<b>225,190</b>
<b><u>RESOURCES EXPENDED</u></b>					
<b>Costs of generating funds</b>					
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
	<b>Total resources expended</b>	<b>205,345</b>	<b>2,759</b>	<b>13,746</b>	<b>221,850</b>
	<b><u>NET INCOMING RESOURCES</u></b>	<b>-2,848</b>	<b>2,137</b>	<b>4,051</b>	<b>3,340</b>
	Transfers between Funds	-6,300	6,175	125	0
6	Gains & Losses on Investments	4,539	0	115	4,654
	<b><u>NET MOVEMENT IN FUNDS</u></b>	<b>-4,609</b>	<b>8,312</b>	<b>4,291</b>	<b>7,994</b>
	Balances at 1 January	112,166	786,209	6,456	904,831
	<b><u>BALANCES AT 31 DECEMBER</u></b>	<b>107,557</b>	<b>794,521</b>	<b>10,747</b>	<b>912,825</b>

**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
	<b>Total incoming resources</b>	<b>212,646</b>	<b>2,060</b>	<b>15,552</b>	<b>230,258</b>

**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
	<b>Total resources expended</b>	<b>186,493</b>	<b>2,096</b>	<b>15,957</b>	<b>204,546</b>

**NET INCOMING RESOURCES**

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

**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 £
<b>6 FIXED ASSETS</b>			
Tangible fixed assets	680,000		680,000
Investments	54,411		49,757
<b>Total</b>		<b>734,411</b>	<b>729,757</b>
<b>CURRENT ASSETS</b>			
<b>7 Debtors</b>	4,456		7,765
Short term deposits	152,994		157,357
Cash at bank and in hand	26,099		23,770
<b>Total</b>	<b>183,549</b>		<b>188,892</b>
<b>LIABILITIES: Amounts falling due within one year</b>			
<b>8</b>	<b>5,135</b>		<b>13,818</b>
<b>NET CURRENT ASSETS</b>		<b>178,414</b>	<b>175,074</b>
<b>NET ASSETS</b>		<b>912,825</b>	<b>904,831</b>
<b>FUNDS</b>			
Church General Funds - unrestricted		107,557	112,166
<b>2 Restricted Funds -</b>			
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
		<b>10,747</b>	<b>6,456</b>
<b>2 Designated Funds:</b>			
<b>6 Capital - Real Property</b>	<b>680,000</b>		<b>680,000</b>
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
<b>Total Designated Funds</b>		<b>794,521</b>	<b>786,209</b>
<b>TOTAL FUNDS</b>		<b>912,825</b>	<b>904,831</b>

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 31<sup>st</sup> 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	<b>Voluntary Income</b>				
	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
	<b>Total</b>	<b>81,481</b>	<b>666</b>	<b>12,914</b>	<b>95,061</b>
3b	<b>Activities for generating funds</b>				
	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
	<b>Total</b>	<b>68,474</b>	<b>2,075</b>	<b>4,883</b>	<b>75,432</b>
3c	<b>Investment income</b>				
	Dividends and interest	4,764	2,155		6,919
	Rental income	47,778	0	0	47,778
	<b>Total</b>	<b>52,542</b>	<b>2,155</b>	<b>0</b>	<b>54,697</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>202,497</b>	<b>4,896</b>	<b>17,797</b>	<b>225,190</b>
	<b>2022</b>				
3a	<b>Voluntary Income</b>				
	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
	<b>Total</b>	<b>91,965</b>	<b>538</b>	<b>8,914</b>	<b>101,417</b>
3b	<b>Activities for generating funds</b>				
	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
	<b>Total</b>	<b>71,021</b>	<b>1,171</b>	<b>6,636</b>	<b>78,828</b>
3c	<b>Investment income</b>				
	Dividends and interest	2,310	351	2	2,663
	Rental income	47,350	0	0	47,350
	<b>Total</b>	<b>49,660</b>	<b>351</b>	<b>2</b>	<b>50,013</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>212,646</b>	<b>2,060</b>	<b>15,552</b>	<b>230,258</b>

**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	<b>Fund raising trading costs</b>				
	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
	<b>Total</b>	<b>16,517</b>	<b>0</b>	<b>6,889</b>	<b>23,406</b>
4b	<b>Investment management costs</b>				
	Professional fees	0	0	0	0
	Repairs and upkeep	1,570	1,560	0	3,130
	<b>Total</b>	<b>1,570</b>	<b>1,560</b>	<b>0</b>	<b>3,130</b>
4c	<b>Church Activities</b>				
	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
	<b>Total</b>	<b>5,775</b>	<b>375</b>	<b>4,159</b>	<b>10,309</b>
	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
	<b>Total</b>	<b>187,258</b>	<b>1,199</b>	<b>6,857</b>	<b>195,314</b>
	<b>TOTAL RESOURCES EXPENDED</b>	<b>205,345</b>	<b>2,759</b>	<b>13,746</b>	<b>221,850</b>

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	£	£	£	£
<b>4a Fund raising trading costs</b>				
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
<b>Total</b>	<b>15,009</b>	<b>0</b>	<b>9,047</b>	<b>24,056</b>
<b>4b Investment management costs</b>				
Professional fees	0	198	0	198
Repairs and upkeep	1,608	0	0	1,608
<b>Total</b>	<b>1,608</b>	<b>198</b>	<b>0</b>	<b>1,806</b>
<b>4c Church Activities</b>				
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
<b>Total</b>	<b>5,760</b>	<b>480</b>	<b>3,557</b>	<b>9,797</b>
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
<b>Total</b>	<b>169,876</b>	<b>1,898</b>	<b>6,910</b>	<b>178,684</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>186,493</b>	<b>2,096</b>	<b>15,957</b>	<b>204,546</b>

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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.

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

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

	<b>Fund</b>	<b>Purchase date</b>	<b>Cost (£)</b>	<b>No. of Units</b>
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
<b>Value of Unit holding</b>		<b>Revaluation (£)</b>	<b>2023 (£)</b>	<b>2022 (£)</b>
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

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



**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
<b>Total</b>	<b>5,135</b>	<b>0</b>	<b>0</b>	<b>5,135</b>

**2022**

Accruals and deferred income	12,365	0	0	12,365
Other creditors	1,453	0	0	1,453
<b>Total</b>	<b>13,818</b>	<b>0</b>	<b>0</b>	<b>13,818</b>

**9 ANALYSIS OF NET ASSETS BY FUND**

Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
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**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
<b>Total</b>	<b>107,557</b>	<b>114,521</b>	<b>680,000</b>	<b>10,747</b>	<b>912,825</b>

**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
<b>Total</b>	<b>112,166</b>	<b>106,209</b>	<b>680,000</b>	<b>6,456</b>	<b>904,831</b>

**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.