

**THE PARISH CHURCH OF ALL SAINTS  
ORPINGTON**



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

For the year ended 31 December 2024

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

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

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

Registered Charity No: 1128850



# ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

## Administrative information

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

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

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

## Structure, governance and management

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

### *Standing Committee:*

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

### *Children's work:*

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

### *Social and Fund Raising:*

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

### *Property Management:*

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

### *Finance:*

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

#### *Stewardship:*

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

#### *Festival Choir:*

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

### **Objectives and Activities**

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

### **Achievements and Performance**

#### Clergy and Lay Ministers

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

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

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

#### Church attendance

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

#### The PCC

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

#### Public Worship

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

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

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

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

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

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

### Music

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

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

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

### Reaching our members

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

### Young people

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

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

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

### The Church Building and Churchyard

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

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

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

### **Risk Management and Safeguarding**

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

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

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

### **Financial Review and Outlook**

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

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

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

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

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

### **Reserves policy**

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

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

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

### **Approved by the PCC on 19 March 2025**

**George M Rogers**  
Chair

### **STATEMENT OF PCC MEMBERS' RESPONSIBILITIES**

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

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

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

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

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

### **Respective responsibilities of the PCC and the Examiner**

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

### **Basis of this Report**

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

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

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

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

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

21 March 2025



**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

**2023**

**INCOMING RESOURCES**

**Incoming resources from generated funds**

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

**RESOURCES EXPENDED**

**Costs of generating funds**

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

**NET INCOMING RESOURCES**

	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

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

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

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

**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON**

**BALANCE SHEET AT 31st DECEMBER 2024**

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

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

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

Chair

Member

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**I. ACCOUNTING POLICIES**

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

Funds

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

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

Incoming Resources

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

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

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

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

Gains and losses on investments

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

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

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

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

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**I. ACCOUNTING POLICIES (Continued)**

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

Current assets

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

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

**2. RESTRICTED AND DESIGNATED FUNDS**

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

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

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

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

Designated funds are held for the following purposes:

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

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

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

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

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

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

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>3 INCOMING RESOURCES</b>		<b>UNRESTRICTED</b>		<b>RESTRICTED</b>	<b>TOTAL</b>
	<b>2024</b>	<b>General</b>	<b>Designated</b>		<b>FUNDS</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>3a Voluntary Income</b>					
Planned giving:					
Eligible for Gift Aid		55,706	0	0	55,706
Income Tax recoverable		15,855	0	1,545	17,400
Other planned giving		102	0	0	102
Collections		4,832	0	5,218	10,050
Donations and appeals		5,433	782	4,982	11,197
Grants		456	0	0	456
Legacy		3,000	0	0	3,000
<b>Total</b>		<b>85,384</b>	<b>782</b>	<b>11,745</b>	<b>97,911</b>
<b>3b Activities for generating funds</b>					
Magazine, printing & copying		1,721	0	0	1,721
Church and Hall Lettings		40,686	0	0	40,686
Festival choir concerts			0	6,215	6,215
Fund Raising Events		5,753	0	0	5,753
Fees		23,070	550	0	23,620
<b>Total</b>		<b>71,230</b>	<b>550</b>	<b>6,215</b>	<b>77,995</b>
<b>3c Investment income</b>					
Dividends and interest		5,288	2,911	277	8,476
Rental income		48,063	0	0	48,063
<b>Total</b>		<b>53,351</b>	<b>2,911</b>	<b>277</b>	<b>56,539</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>209,965</b>	<b>4,243</b>	<b>18,237</b>	<b>232,445</b>
<b>2023</b>					
<b>3a 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>
<b>3b 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>
<b>3c Investment income</b>					
Dividends and interest		4,764	2,155	0	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>

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

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

FOR THE YEAR ENDED 31 DECEMBER 2024

4 RESOURCES EXPENDED (Cont'd)

	UNRESTRICTED		RESTRICTED	TOTAL
	General	Designated		FUNDS
2023	£	£	£	£
<b>4a 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>
<b>4b 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>
<b>4c 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
Children's work	712	158	0	870
Staff costs : parish administrators	17,360	0	0	17,360
Office administration	2,944	0	0	2,944
Printing and stationery	3,908	0	0	3,908
Equipment purchased	385	0	0	385
Church major repairs	0	0	0	0
Churchyard Upkeep	18,139	666	455	19,260
Sundry expenditure	45	0	156	201
<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**  
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**FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>5 STAFF COSTS</b>		
Salaries and fees	23,945	26,013
Social security costs	0	0
<b>Total</b>	<b>23,945</b>	<b>26,013</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 2024</b>	<b>Value 2023</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 Short Duration Bond Fund (previously named the Fixed Interest Fund). In June 2021 the PCC decided to invest part of its unrestricted General Fund in the CBF Church of England Investment Fund. Both funds are managed by CCLA Investment Management Ltd

	<b>Fund</b>	<b>Purchase date</b>	<b>Cost (£)</b>	<b>No. of Units</b>
Cann Trust Fund	CBF Short Duration Bond Fund	March 1999	2,500	1,414.59
General Funds	CBF Investment Fund	June 2021	50,000	2,316.41

		<b>Revaluation (£)</b>	<b>2024 (£)</b>	<b>2023 (£)</b>
<b>Value of Unit holding</b>				
Cann Trust Fund	CBF Short Duration Bond Fund	61	2,109	2,048
General Funds	CBF Investment Fund	1,199	53,562	52,363
		<b>1,260</b>	<b>55,671</b>	<b>54,411</b>

**7 DEBTORS**

	<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>2024</b>				
Income Tax Recoverable	3,953	0	0	3,953
Other debtors	1,648	0	84	1,732
<b>Total</b>	<b>5,601</b>	<b>0</b>	<b>84</b>	<b>5,685</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>



**PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON**  
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**FOR THE YEAR ENDED 31 DECEMBER 2024**

	General Fund £	Designated Funds £	Restricted Funds £	Total Funds £
<b>8 LIABILITIES: Amounts falling due within one year</b>				
<b>2024</b>				
Accruals and deferred income	6,277	0	0	6,277
Other creditors	3,694	0	0	3,694
<b>Total</b>	<b>9,971</b>	<b>0</b>	<b>0</b>	<b>9,971</b>
<b>2023</b>				
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>

**9 ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted General £	Unrestricted Designated £	Designated Capital £	Restricted £	TOTAL FUNDS £
<b>2024</b>					
Fixed Assets	0	0	680,000	0	680,000
Investments	53,562	0	0	2,109	55,671
Current Assets	71,860	123,350	0	12,896	208,106
Liabilities	-9,971	0	0	0	-9,971
<b>Total</b>	<b>115,451</b>	<b>123,350</b>	<b>680,000</b>	<b>15,005</b>	<b>933,806</b>
<b>2023</b>					
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>

**10 AUDITORS**

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

**11 TRANSACTIONS WITH RELATED PARTIES**

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

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

There were no other material transactions with related parties.