

**THE PARISH CHURCH OF ALL SAINTS
ORPINGTON**



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

For the year ended 31 December 2025

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

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

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

Registered Charity No: 1128850

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

Administrative information

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

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

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

Structure, governance and management

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

Standing Committee:

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

Children's work:

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

Social and Fund Raising:

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

Property Management:

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

Finance:

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

Stewardship:

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

Festival Choir:

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

Objectives and Activities

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

Achievements and Performance

Clergy and Lay Ministers

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

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

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

Church attendance

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

The PCC

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

Public Worship

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

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

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

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

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

Music

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

Reaching our members

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

Young people

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

Risk Management and Safeguarding

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

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

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

Financial Review and Outlook

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

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

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

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

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

Reserves policy

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

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

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

Approved by the PCC on 17 March 2026

George M Rogers
Chair

STATEMENT OF PCC MEMBERS' RESPONSIBILITIES

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

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

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

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

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

Respective responsibilities of the PCC and the Examiner

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

Basis of this Report

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

Independent Examiner's Statement

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

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

H L Sheppard FCCA
39 Jubilee Crescent
Mistley
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CO11 2PW

18 March 2026

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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

2024

INCOMING RESOURCES

Incoming resources from generated funds

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

RESOURCES EXPENDED

Costs of generating funds

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

NET INCOMING RESOURCES

	Transfers between Funds	-6,300	6,300	0	0
6	Gains & Losses on Investments	1,199	0	61	1,260
	<u>NET MOVEMENT IN FUNDS</u>	7,894	8,829	4,258	20,981

Balances at 1 January 107,557 794,521 10,747 912,825

BALANCES AT 31 DECEMBER **115,451 803,350 15,005 933,806**

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

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

PAROCHIAL CHURCH COUNCIL OF ALL SAINTS ORPINGTON

BALANCE SHEET AT 31st DECEMBER 2025

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

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

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

Chair

Member

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

FOR THE YEAR ENDED 31 DECEMBER 2025

I. ACCOUNTING POLICIES

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

Funds

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

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

Incoming Resources

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

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

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

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

Gains and losses on investments

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

Resources expended

Grants and donations are accounted for when paid.

The diocesan contribution is accounted for when payable.

Fixed assets

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

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

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

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

I. ACCOUNTING POLICIES (Continued)

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

Current assets

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

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

2. RESTRICTED AND DESIGNATED FUNDS

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

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

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

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

Designated funds are held for the following purposes:

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

FOR THE YEAR ENDED 31 DECEMBER 2025

4 RESOURCES EXPENDED (Cont'd)

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

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FOR THE YEAR ENDED 31 DECEMBER 2025

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

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

6 FIXED ASSETS FOR USE BY THE PCC

Tangible Fixed Assets

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

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

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

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

Investment Assets

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

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

7 DEBTORS

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

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

9 ANALYSIS OF NET ASSETS BY FUND

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

10 AUDITORS

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

11 TRANSACTIONS WITH RELATED PARTIES

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

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

There were no other material transactions with related parties.