

**PARISH OF GREEN STREET GREEN
AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)
(Registered Charity No. 1130669)**

Churches

St Mary's
Worlds End Lane
Green Street Green
Orpington
Kent
BR6 6AG

All Souls
Rushmore Hill
Pratts Bottom
Orpington
Kent
BR6 7NB

The correspondence address for the PCC is The Benefice Office at the St Mary's address above

**ANNUAL REPORT
OF THE
PAROCHIAL CHURCH COUNCIL**

FOR THE YEAR ENDED 31 DECEMBER 2021

Rector

Rev'd Susan Atkinson-Jones
46 Worlds End Lane
Green Street Green
Orpington, Kent
BR6 6AG

Independent Examiner

Martyn Burt Bsc Hons, ACMA,
CGMA
Adventus Accounting

Treasurer

Sara Beswetherick
c/o St Mary's
Worlds End Lane
Green Street Green
Orpington
Kent
BR6 6AG

Bankers

Metro Bank
Unit 4
Nugent Retail Estate
Orpington, Bromley
BR5 3RP

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

REVIEW OF THE YEAR

The Coronavirus pandemic and consequent actions taken by the Government in order to battle it had a significant impact on the Parish including church closures and many cancelled fund-raising activities in 2021 as in 2020. However utilisation of digital technology eventually allowed many activities to continue in a socially distanced manner. The second half of the year saw the resumption of most activities albeit with smaller numbers initially.

Church membership and attendance

At 31 December 2021 there were 97 (2021 - 97) parishioners on the Church Electoral Roll. The average weekly attendance in church, counted during October, was 53 (2020 – 39) adults and 7 (2020 - 1) children under 16. Attendance in church was still restricted due to social distancing requirements.

➤ Personnel

Following on from last year, our Parish of Green Street Green and Pratts Bottom has continued in a state of transition. Both this parish and that of Chelsfield had the Right of Presentation suspended in order to facilitate the changes.

As planned, the Reverend John Tranter retired on 31 May 2021 and the Benefice of Chelsfield with Green Street Green and Pratts Bottom came into effect on 1 June 2021.

At the same time The Reverend Susan Atkinson-Jones became Rector of the two parishes.

In August 2021 Reverend Michael Gentry was licensed as Associate Rector and is based in the Rectory in Chelsfield.

As part of the process of becoming a benefice, a decision was taken during the year to employ extra help in the Parish Office (now Benefice Office) since the retirement of John Tranter resulted in a significant increase in the work undertaken in the office. The second member of staff principally took over Church Centre bookings and other parish duties while the first member of staff took on certain administration tasks for the benefice as a whole. At the same time a salary review was undertaken. This resulted in an increase in staff costs some of which have been off-charged to Chelsfield parish. The amount off-charged to Chelsfield will be kept under review.

We have still been unable to appoint a Head of Fabric for St Mary's. We are still looking for someone for this post.

➤ Fabric

There was no significant fabric work in 2021.

➤ Worship, Mission and Outreach

The start of the year saw the country in lockdown again as a result of the coronavirus pandemic meaning the churches were closed. However we continued to broadcast services through the medium of Twitter.

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➤ **Worship, Mission and Outreach** (continued)

The Lent course was conducted over Zoom.

For various reasons the Ministry Leadership Team (MLT) has reduced in size and so service times were changed to accommodate the availability of personnel.

Services are now:

1st Sunday. 9.30am Ablaze at St Mary's. 11.00am H/C at All Souls
2nd Sunday 9.30am H/C at St Mary's. 11.00am M/W at All Souls
3rd Sunday 9.30am M/W at St Mary's. 11.00am H/C at All Souls
4th Sunday 9.30am H/C at St Mary's. 11.00am M/W at All Souls
5th Sunday. Benefice H/C Service (taken in turn around the churches)

10.00am Thursday (1st of the month) Said H/C Service at St Mary's

H/C - Holy Communion

M/W – Morning Worship

Ablaze – a service aimed at the children of the parish.

During the year: we officiated at 5 funerals and 2 burials of ashes.

Most of the social groups which had ceased as a result of the pandemic are now meeting again including the Uniformed Service groups (Guides, Brownies and Rainbows).

St Mary's held a successful Christmas Bazaar.

At All Souls, fund raising activities were severely curtailed by the pandemic with income some eighty per cent below normal levels. Farmers Markets did continue both virtual and in person and, although the Pratts Bottom village May Fete had to be cancelled, the Christmas Fair did take place.

Financial review

- **Total receipts** on unrestricted funds were £197,411 (2020 £151,712), an increase of £45,699 over 2020. £139,913 (2020 £116,525) came from planned voluntary giving with a further £23,011 (2020 £17,806) from Gift Aid tax recoveries in respect of that planned giving.

A large part of the increase in total receipts is due to an increase in Other Planned Giving, £18,220, which is partly due to catching up from delays in giving from 2019, and a legacy receipt of £12,476.

The St Mary's church centre income increased by £5,265.

Fees for weddings and funeral was similar to the previous year at £1,153 (2020 £1,095).

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Financial review (continued)

- **Unrestricted funds expenditure** was £156,231 (2020 £136,279), an increase of £19,952 over 2020.

Prior year reduction in receipts and becoming a benefice has contributed to a reduction in the Diocesan Parish Offer of £6,056.

Staff changes and salary reviews in the Benefice Office have resulted in an increase in of £3,765.

Various other moderate increases have also contributed to the increase in costs, most due to increase in church activity over 2020 (Figures in brackets show the reduction in expenses between 2020 and 2019 – it can be seen that whilst costs have increased in 2021 they are not yet back at the same level as 2019 which reflects the fact that the church activities were not at pre-Covid levels either):

- sacristy, organ and choir increase £1,012 (2020 reduction of £2,499)
- repairs and maintenance increase £2,768 (2020 reduction of £5,030)
- church centre running costs increase £2,349 (2020 reduction of £4,259)

Increased income led to an increase in charitable giving of £2,721.

- **Non-recurring expenditure** was zero in 2021 (2020 £15,432). All 2020 non-recurring expenditure related to St Mary's Lady Chapel expenditure paid from designated funds. The work is now complete and as reported last year costs were covered by the anonymous donor..
- **Net Movement In Funds** The significantly increased income resulted in a gain of £44,241 for 2021 (2020 gain £560).
- **Church Repair Funds** had an opening balance of £33,115; we paid in £4,329 with no expenditure this year which leaves a closing balance of £37,444. This balance is made available to meet the findings of our 2018 Quinquennial reports highlighting maintenance works required at St Mary's, the Church Centre, All Souls and 9 Ringwood Avenue. It is envisaged that we will make use of the Church Repair Funds, during 2022, to meet and offset any major maintenance requirements. Indications are that there are ample funds to meet the Quinquennial reports' requirements.
- **Restricted funds** decreased by £1,372 mainly due to continuing depreciation of fixed assets bought with restricted funds.

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council ("PCC") is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Measure and is registered as a charity with the Charity Commission.

The PCC held 8 meetings during the year with an average level of attendance of 94% (2020 – 98%). Committees met between meetings and minutes of their deliberations were received and discussed by the full PCC.

Membership of the PCC

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting ("APCM") in accordance with the Church Representation Rules. PCC members are responsible for making decisions on all matters of general concern and importance to the Parish including deciding on how funds of the PCC are to be spent.

During the year, the following served as members of the PCC:

Incumbent

Priest in Charge	until May 2021	the Rev'd Susan Atkinson-Jones	Chairperson
Rector	from June 2021	the Rev'd Susan Atkinson-Jones	Chairperson

Associate Priest	the Rev'd John Tranter	until May 2021
Associate Rector	the Rev'd Michael Gentry	from August 2021

<i>Wardens</i>	Brenda Johnson
	Judith Simmonds

Treasurers

Sara Beswetherick		Treasurer
Phillip Southby	until May 2021	Assistant Treasurer

Elected members

Helen Jackson		
Karen Harcombe		
Matt Million		
Elizabeth Moss		
Helen Coomber		
Sheila Brown		
		Secretary to the PCC

Representatives on the Deanery Synod

Brenda Johnson	
Les Jackson	until June 2021

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Others in authorised ministry

Readers	Gillian Garman, Karen Harcombe, Richard Jones (until October 2021) and Phillip Southby (PTO)
Licensed Lay Minister	Les Jackson (PTO) until June 2021

Officers of the Church

Disclosure Officer	Operated from the Parish Office
Safer Recruitment Officer	Fiona Laurance
Parish Safeguarding Officer for Children & Vulnerable Adults	Karen Harcombe
Electoral Roll Officer	Colin Mason
Health & Safety & Fire Officer	Colin Mason
Data Protection Officer	Colin Mason

Committees

The PCC operates through a number of committees which meet between the full meetings of the PCC.

Standing Committee

This is the only committee required by Church regulations. It has the power to transact the business of the PCC between its meetings, subject to any directions given to it by the PCC. It is specifically responsible for finance of the Parish and personnel issues. This committee now meets as and when required, rather than at regular intervals.

Other Committees

Members of the Parish meet together from time to time and report to the PCC on youth, outreach, social and fund-raising matters, fabric and financial resources.

Risk management

The major risks, to which the PCC is exposed, as identified by the members of the PCC, have been determined and reviewed and risk assessments and corresponding mitigating measures recorded. Risk assessment has been extended to include vulnerable adults and the elderly, and this year, consequences of the pandemic.

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OBJECTIVES AND ACTIVITIES

The PCC has the responsibility of co-operating with the priest in charge in promoting within the Parish the whole mission of the Church - pastoral, evangelistic, social and ecumenical. It delivers public benefit through acts of public worship open to all; the provision of sacred space for personal reflection and contemplation; pastoral work, including visiting the sick and bereaved; and teaching Christianity through sermons and small groups. Our services and worship put faith into practice through prayer and Scripture, music and sacrament. The PCC also has maintenance responsibilities for St Mary's Church and Centre, All Souls Church and Hall and 9 Ringwood Avenue, Pratts Bottom.

In addition we have complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measures 2016 having due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

When planning the activities for the year, the PCC and ministers have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, the PCC and ministers try to enable ordinary people to live out their faith as part of the parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

Policy on reserves

It is the policy of the PCC to try to maintain unrestricted funds held by the Parish and not committed or invested in fixed assets (net of the linked equity sharing loan in respect of 9 Ringwood Avenue) ("the free reserves") at between 3 and 6 months of expenditure. At this level, the PCC considers that they would be able to continue the current activities of the Parish in the short term in the event of a significant drop in funding while consideration was given as to how the funding lost could be replaced or activities changed.

For 2021, 3 and 6 months of recurring expenditure amounted, respectively, to £39,000 and £78,000. Free reserves at 31 December 2021 amount to £138,000 (2020 £97,000).

Charity policy

It is the policy of the PCC to be able to give to charitable and mission causes, out of general funds. A sum equal to 10% of unrestricted incoming resources from donors. In order to harmonise this policy with our future benefice Chelsfield parish, from 1st January 2020, this charitable giving also includes special and Lent collections, these are also for charities.

Our Mission policy means that the charity fund may not be all distributed within the year and the fund may grow. Despite this, the intention will be to give the 10% of unrestricted incoming resources from donors, but as this may take longer than a year to distribute, the fund may grow in monetary value. If this is the case, then the fund value will be carried forward to be used in future years until exhausted

During 2020 a Dorcas Fund was set up in order to allow confidential donations to be made to those suffering hardship, particularly as a result of the pandemic. Decisions on donations from the Fund are

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made by Reverend Susan in conjunction with the Wardens. The PCC agreed an initial amount of £1,000 to be allocated to the Fund followed by a further £1,400. Cumulative donations paid out of the Fund amount to £1,550, leaving £850 still to be distributed.

Voluntary help

No monetary value is placed in these accounts on the very significant amounts of voluntary help provided by many church members without which the Church in the Parish could not continue to function in its present manner.

On behalf of the PCC



Rev'd Susan Atkinson-Jones

(Chairperson)



Sara Beswetherick

(Treasurer)

Date 16 March 2022

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**FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2021**

Rector

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total Funds	
		£	£	£	2021	2020
		£	£	£	£	£
INCOME & ENDOWMENTS						
Income from donations	2(a)	178,848		929	179,777	139,512
Income earned from other activities	2(b)	18,548		277	18,825	12,964
Other income	2(c)	15	61		76	340
TOTAL INCOME & ENDOWMENTS		197,411	61	1,206	198,678	152,816
EXPENDITURE						
Expenditure on church activities	3(a)	155,683	(4,372)	2,578	153,889	136,134
Cost of raising funds	3(b)	548			548	690
Non-recurring expenses	3(c)					15,432
TOTAL EXPENDITURE		156,231	(4,372)	2,578	154,437	152,256
NET MOVEMENT IN FUNDS		41,180	4,433	(1,372)	44,241	560
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY						
		<u>96,678</u>	<u>85,431</u>	<u>27,000</u>	<u>209,109</u>	<u>208,549</u>
Transfers	4		-	-	-	-
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER		<u>£137,858</u>	<u>£89,864</u>	<u>£25,628</u>	<u>£253,350</u>	<u>£209,109</u>

The notes on pages 4 to 10 form part of these accounts.

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	7	119,143	120,700
CURRENT ASSETS			
Debtors	8	32,980	10,697
Short term deposits		64,960	60,616
Cash at bank and in hand		122,513	96,236
TOTAL CURRENT ASSETS		220,453	167,549
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(36,246)	(29,140)
NET CURRENT ASSETS		184,207	138,409
TOTAL ASSETS LESS CURRENT LIABILITIES		303,350	259,109
LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR	10	(50,000)	(50,000)
TOTAL NET ASSETS		<u>£253,350</u>	<u>£209,109</u>
PARISH FUNDS			
Unrestricted		137,858	96,678
Designated	4	89,864	85,431
Restricted	4	25,628	27,000
		<u>£253,350</u>	<u>£209,109</u>

Approved by the PCC on 16th March 2022 and signed on its behalf by:

S F Atkinson-Jones

Rev'd S Atkinson-Jones

Chairperson

Sara Beswetherick

Sara Beswetherick

Treasurer

The notes on pages 4 to 10 form part of these accounts.

PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM (ST MARY'S WITH ALL SOULS)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1

ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with applicable accounting standards including the application of the relevant SORP 2015.

The financial statements have been prepared under the historical cost convention.

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

Funds

General funds represent the funds of the PCC (both unrestricted and undesignated) that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Designated funds are set aside by the PCC for specific purposes such as investment in fixed assets and anticipated Church repairs. The purpose of restricted funds is noted in the accounts.

Income & Endowments

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Funds raised by fetes, Christmas bazaars and similar events are accounted for gross of expenses incurred. Rental income from the letting of Church properties is recognised when the rental is due. Donated goods and services are recognised as income at their value to the Parish when received. However no monetary value is placed in these accounts on the very significant amounts of voluntary help provided by many church members.

Expenditure

Diocesan Parish Offer is accounted for when due to be paid to the Diocese. Donated goods and services consumed in the year are recognised as expenditure at their value to the Parish when received.

Fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by S10 (2) (a) and (c) of the Charities Act 2011. Hence St Mary's, All Souls and St Mary's Church Centre are excluded from the balance sheet. The insured property values of St. Mary's and All Souls are, respectively, £4,189,000 and £470,000.

Moveable church fittings and furnishings held by the Vicar and Church Wardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. For inalienable property acquired prior to 2001, there is insufficient cost information available and therefore the assets are not valued in the accounts. Hence, for example, the St Mary's and All Souls organs are excluded from the balance sheet. Items acquired since 1 January 2001 are capitalised and depreciated over their estimated useful economic lives on a straight-line basis.

All expenditure incurred during the year on consecrated or beneficed property, whether maintenance or improvements, is written off. Expenditure on the repair of moveable church furnishings acquired before 1 January 2001 is written off in the period in which it is incurred.

Other land and buildings held on behalf of the PCC for its own purposes are carried at cost less any depreciation. The house at 9 Ringwood Avenue is being depreciated on a straight-line basis over 100 years - depreciation is calculated on the cost of the Parish's interest in 9 Ringwood Avenue less the associated £50,000 loan because this loan is an equity sharing loan. The All Souls' Church Hall is depreciated on a straight-line basis over 25 years and is now fully depreciated.

Donated fixed assets are recognised at their value to the Parish when received and are subject to depreciation.

Equipment used within the church premises is depreciated on a straight-line basis over 4 years except for church furniture which is depreciated on a straight-line basis over 25 years and the sound systems which are depreciated over 10 years. Individual items of equipment costing less than £1,000 are written off as incurred.

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

2 INCOME & ENDOWMENTS

	<u>Unrestricted funds</u>			<u>Designated funds</u>	<u>Restricted funds</u>	<u>TOTAL FUNDS</u>	
	St Mary's	All Souls	Parish Wide		Appeal funds, clubs and societies	2021	2020
2(a) Voluntary income							
Planned giving:							
Gift aided giving	69,753	26,434				96,187	91,019
Income tax recoverable	16,363	6,648				23,011	17,806
Other planned giving	42,613	1,113				43,726	25,506
Collections	308	157				465	576
Sundry donations and legacies	13,606	1,853				15,459	3,732
Collections etc for missions and charities					929	929	873
	<u>142,643</u>	<u>36,205</u>	<u>-</u>	<u>-</u>	<u>929</u>	<u>179,777</u>	<u>139,512</u>
2(b) Income earned from other activities							
Fees for weddings and funerals			1,153			1,153	1,095
Church Centre lettings – local community use	14,740	68				14,808	9,543
Fetes, bazaars and other fund raising events	1,851	736				2,587	2,190
Society and club income					277	277	136
	<u>16,591</u>	<u>804</u>	<u>1,153</u>	<u>-</u>	<u>277</u>	<u>18,825</u>	<u>12,964</u>
2(c) Other income							
Interest	<u>15</u>	<u>-</u>		<u>61</u>		<u>76</u>	<u>340</u>
TOTAL INCOME & ENDOWMENTS	<u>£159,249</u>	<u>£37,009</u>	<u>£1,153</u>	<u>£61</u>	<u>£1,206</u>	<u>£198,678</u>	<u>£152,816</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

3 EXPENDITURE

	<u>Unrestricted funds</u>			<u>Designated funds</u>	<u>Restricted funds</u>	<u>TOTAL FUNDS</u>	
	St Mary's	All Souls	Parish Wide		Appeal funds, clubs and societies	2021	2020
3(a) <u>Expenditure on church activities</u>							
Charitable giving	12,459	3,341			929	16,729	13,952
Ministry: Other Priests' fees			191			191	-
Clergy expenses			234			234	151
Clergy housing costs			7,983			7,983	8,414
Diocesan Parish Offer			70,120			70,120	64,064
Fixed Assets acquired	2,317			(2,317)			
Church repair fund – Churches	1,340	919		(2,259)			
- Church Centre	1,219			(1,219)			
- 9 Ringwood Ave			790	(790)			
Church running expenses	4,182	1,430	3,628			9,240	9,587
Sacristy, organ and choir	1,218	1,343				2,561	1,549
Repairs and maintenance	8,745	1,079				9,824	8,058
Ministry team training			450	(450)		-	-
Discoverers and Young People	59					59	53
Depreciation				2,663	1,211	3,874	3,539
Society and club expenditure directly linked to income					438	438	(151)
Office Staff costs (net of recharges)			16,655			16,655	12,890
Church Centre running costs (including repairs)	13,413					13,413	11,064
Stationery, stamps and books			2,568			2,568	2,964
Parish wide costs allocated to St Mary's and All Souls	73,610	28,928	(102,538)			-	-
	118,562	37,040	81	(4,372)	2,578	153,889	136,134
3(b) <u>Costs of raising funds</u>							
Costs of fetes, bazaars etc.	33	15				48	190
Cost of stewardship			500			500	500
	33	15	500	-	-	548	690
3(c) <u>Non recurring expenses</u>							
St Mary's Lady Chapel						-	15,432
	-	-	-	-	-	-	15,432
TOTAL EXPENDITURE	<u>£118,595</u>	<u>£37,055</u>	<u>£581</u>	<u>£(4,372)</u>	<u>£2,578</u>	<u>£154,437</u>	<u>£152,256</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

4 FUNDS

	Balance at 1 Jan 2021 £	Incoming resources £	Resources expended/ released £	Balance at 31 Dec 2021 £
Designated funds				
<u>Fixed assets less related loan</u>	<u>51,866</u>	<u>2,317</u>	<u>(2,663)</u>	<u>51,520</u>
<u>Church Repair Fund:</u>				
St Mary's Church and Church Centre	26,426	2,607	-	29,033
All Souls	3,453	926	-	4,379
9 Ringwood Avenue	<u>3,236</u>	<u>796</u>	<u>-</u>	<u>4,032</u>
	<u>33,115</u>	<u>4,329</u>	<u>-</u>	<u>37,444</u>
 <u>Ministers' Sabbatical Fund</u>	 <u>450</u>	 <u>450</u>	 <u>=</u>	 <u>900</u>
 Total Designated Funds	 £85,431	 £7,096	 £(2,663)	 £89,864
Restricted funds				
<u>Appeals</u>				
St Mary's organ appeal	120			120
St Mary's church furniture (held as fixed asset)	17,071		(1,119)	15,952
St Mary's flower stand (held as fixed asset)	1,763		(92)	1,671
Various legacies and specific donations	<u>5,153</u>	<u>929</u>	<u>(929)</u>	<u>5,153</u>
	<u>24,107</u>	<u>929</u>	<u>(2,140)</u>	<u>22,896</u>
<u>Church clubs and societies</u>				
Church - Choir	130			130
- Flowers	400	277	(438)	239
Youth	<u>2,363</u>	<u>277</u>	<u>(438)</u>	<u>2,363</u>
	<u>2,893</u>	<u>277</u>	<u>(438)</u>	<u>2,732</u>
 Total Restricted Funds	 £27,000	 £1,206	 £(2,578)	 £25,628

The Church Repair Fund represents funds put aside for fabric maintenance.

The Ministers' Sabbatical Fund represents funds put aside to allow parish ministers to take a sabbatical.

Various legacies and specific donations opening and closing balances represents the remaining amounts from past appeals and donations:

St Mary's kneelers	£276
Vicar's Discretionary Fund	£1,223
Youth Ministry	£3,654

The movement through "various legacies and specific donations" represents amounts collected for specific charities during the year.

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

5 STAFF COSTS AND EXPENSES

	2021	2020
	£	£
Salaries and honoraria	22,684	15,283
Social security costs	-	-
	<u>£22,684</u>	<u>£15,283</u>

During the year, the PCC employed the Benefice Administrator and Administrative Assistant: in line with Government requirements, a pension scheme has been set up for qualifying employees. The clergy were employed by the Diocese of Rochester. Since 2015, the Diocese has required the parish to offer a single contribution to cover both the previous Parish Share and stipends. Thus stipends are not a direct cost to the Parish. St Mary's and All Souls organists and sound desk operators were paid fees or honoraria. No one earned £50,000 pa or more.

6 RELATED PARTY TRANSACTIONS

No payments or expenses were paid to any PCC member, persons closely connected to them or other related parties.

Donations and planned giving received in 2021 from related parties (PCC members and their close family) amount to £18,208.

7 FIXED ASSETS

	9 Ringwood Avenue (Note 10) £	All Souls Church Hall £	Parish equipment £	TOTAL £
GROSS BOOK VALUE				
At 1 January	107,424	8,181	92,861	208,466
Additions	-	-	2,317	2,317
At 31 December	<u>107,424</u>	<u>8,181</u>	<u>95,178</u>	<u>210,783</u>
DEPRECIATION				
At 1 January	15,942	8,181	63,643	87,766
Charge for the year	574	-	3,300	3,874
At 31 December	<u>16,516</u>	<u>8,181</u>	<u>66,943</u>	<u>91,640</u>
NET BOOK VALUE				
At 31 December 2021	<u>£90,908</u>	<u>-</u>	<u>£28,235</u>	<u>£119,143</u>
At 31 December 2020	<u>£91,482</u>	<u>-</u>	<u>£29,218</u>	<u>£120,700</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

8 DEBTORS

	2021	2020
	£	£
Income tax recoverable	32,810	9,458
St Mary's Church Centre rents and other debtors	170	1,239
	<u>£32,980</u>	<u>£10,697</u>

9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Charities	(31,398)	(23,644)
Sundry accruals	(4,848)	(5,496)
	<u>£(36,246)</u>	<u>£(29,140)</u>

10 LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	2021	2020
	£	£
Church of England Commissioners equity sharing loan in respect of 9 Ringwood Avenue	<u>£(50,000)</u>	<u>£(50,000)</u>

The covenant agreement on 9 Ringwood Avenue initially stated it was for use by a "full time" minister, lay or ordained. However all parties subsequently agreed in correspondence to waive the "full time" requirement for certain specified priests. During 2019 the Reverend Ruth Murfitt occupied 9 Ringwood Avenue while operating full time as Priest in Charge until she retired at the end of July 2019. Since then the house has been unoccupied but, with the knowledge of all parties to the covenant agreement, consideration is being given as to whether/how the house could be used within the terms of the agreement or whether it should be sold.

11 ANALYSIS OF ASSETS BY FUND TYPE

	Unrestricted funds £	Designated funds £	Restricted Funds £	Total £
Fixed assets	-	101,520	17,623	119,143
Current assets	182,831	37,443	179	220,453
Current liabilities	(35,924)	-	(322)	(36,246)
Longer term liabilities	-	(50,000)	-	(50,000)
Balances between unrestricted and restricted funds	(9,049)	901	8,148	-
	<u>£137,858</u>	<u>£89,864</u>	<u>£25,628</u>	<u>£253,350</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
(ST MARY'S WITH ALL SOULS)**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2021 (CONTINUED)**

CHARITY ACCOUNT

	Boxes, donations special collections & special events	General funds	2021 Total	2020 Total
Church Army		700	700	500
Bromley Welcare	470	2,000	2,470	500
I Care Centre	86	700	786	3,000
Oxtrad		1,500	1,500	500
GirlGuiding		200	200	-
Crisis	75	226	301	26
Five Talents		3,500	3,500	3,500
Children's Society		226	226	26
Diocese of Rochester – Poverty and Hope Appeal	75	1,500	1,575	-
Bromley Foodbank	223	1,000	1,223	1,556
Friends of Rochester		20	20	-
Salvation Army – Australian Bushfires		-	-	265
Dovetail 2		700	700	2,500
Maypole Project		-	-	2,000
Gideons		-	-	200
Dorcas Fund		250	250	1,300
Bromley Brighter Beginnings		700	700	-
Christians against Poverty		700	700	-
Bromley Mencap		700	700	-
Mothers Union – Away From It All		700	700	-
Spinnaker		700	700	-
Chartwell Centre Cancer Trust		700	700	-
Ascension Trust		200	200	-
London City Mission		700	700	-
Christian Aid		1,500	1,500	-
Mission to Seafarers		1,500	1,500	-
Toybox		1,500	1,500	-
	<u>£929</u>	<u>£22,122</u>	<u>£23,051</u>	<u>£15,873</u>
2020	<u>£873</u>	<u>£15,000</u>		

Funds raised for Charitable Activities that have not been allocated in the year raised are held over for future planned and yet to be planned mission activities:

	2021 £
Charity account at 1 Jan 2021	22,406
Raised during the year	16,729
Allocated during the year	(23,051)
Charity account at 31 December 2021	<u>£16,084</u>

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Supporting Charitable Organisations

16 March 2022

Independent Examiner's report to the Member/Trustees of Green St Green and Pratts Bottom (St Mary's with All Souls)

I report on the accounts for the year ended 31 December 2021 which are set out on the pages following.

Respective responsibilities of the Trustees and Independent Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records 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.

Yours sincerely



Martyn Burt

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