

**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 2022**

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 2022

REVIEW OF THE YEAR

During 2022 the Parish continued to recover from the effects of the coronavirus reinstating fund raising activities and starting to undertake new activities, for example Messy Church. A new assistant curate also joined the Ministry team.

Church membership and attendance

At 31 December 2022 there were 94 (2021 - 97) parishioners on the Church Electoral Roll. The average weekly attendance in church, counted during October, was 53 (2021 – 53) adults and 7 (2021 - 7) children under 16. Some church members have still not returned to church.

➤ Personnel

Following on from last year, our Parish of Green Street Green and Pratts Bottom has continued to work together with the Parish of Chelsfield as part of the new Benefice.

In September 2022 the Benefice welcomed the arrival of Martin Hayward as a self-supporting assistant Curate.

The Benefice Office continues to be staffed by 2 part-time employees with the first member of staff undertaking parish, benefice and Chelsfield tasks and the second member of staff principally looking after Church Centre bookings and other parish duties. 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. An amount of parish office costs is off-charged to Chelsfield to cover.

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

➤ Fabric

There was no significant fabric work in 2022.

➤ Worship, Mission and Outreach

All services were held in church during 2022 and it was decided not to continue with Twitter broadcasts. Relevant coronavirus precautions were taken throughout.

The Lent course was conducted in conjunction with Chelsfield via Zoom

As the Ministry Leadership Team (MLT) is still reduced in size, service times remain the same as 2021:

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)	

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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

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 9 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).

In May St Mary's held a Hog Roast and concert as part of the Queen's Jubilee celebrations. This included performances from Green Street Green Baptist Church and Orpington Band. The event was held for the benefit of the community and not to make a profit. St Mary's also held a successful fund raising Christmas Bazaar.

To commemorate the death of HM Queen Elizabeth II a Book of Condolence was opened in each church and the churches were open for quiet prayer and reflection. The Parish held a commemoration service which was also attended by local councillors

In November 2022, Messy Church was introduced to the Benefice. Each session is led by an experienced Children and Youth Worker (engaged on a one year contract) along with clergy and assisted by benefice volunteers. The first meeting was attended by 54 people (42 participants and 12 volunteers). Activities included various crafts on the theme of everyone welcome in God's Family; followed by a time of worship and ending with a meal. The intention is to hold Messy Church once a month, initially at St. Mary's, Green Street Green, but with the hope that in future it will also be held at St. Martin's, Chelsfield, and the goal is for it to become 'Church' for those who come and that it will be their primary engagement with the Benefice.

In the Autumn a benefice wide course was held called Finding a Voice" based on the film "The King's Speech".

At All Souls, after the curtailments of the previous year, fund raising returned with a vengeance by having an extra quiz night in addition to the normal programme, including both the village May Fete and Christmas Fair. The resulting increased income offset a slight fall in Planned Giving, but a generous legacy from a former resident of the village left the church in a surplus position for the year.

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

- **Total receipts** on unrestricted funds were £182,634 (2021 £197,411), a decrease of £14,777 over 2021. £119,738 (2021 £139,913) came from planned voluntary giving with a further £19,221 (2021 £23,011) from Gift Aid tax recoveries in respect of that planned giving.

The decrease in total receipts is due to a number of factors:

- a decrease in Gift Aided Planned Giving of £16,707 compared to 2021 which had increased significantly on the previous year due to catching up from delays in giving from 2019
- reduction in tax recoverable, mainly as a result of the reduced gift aided giving, of £3,790
- a reduction in legacy receipts; £8,000 in 2022 compared to £12,476 in 2021.

These reductions were offset by increases in:

- St Mary's church centre income of £9,376.
- fundraising increase of £3,789

Fees for weddings and funeral was similar to the previous year at £1,016 (2021 £1,153).

- **Unrestricted funds expenditure** was £165,365 (2021 £156,231), an increase of £9,134 over 2021.

Prior year increase in receipts contributed to an increase in the Diocesan Parish Offer of £9,340. Whilst this appears to cover the whole increase over 2021 there are other increases and decreases.

Staff changes and salary reviews in 2021 resulted in a higher Office staff charges than 2020 including a one off bonus. In 2022 there is no equivalent bonus and a review of where staff resources are being utilised resulted in slightly higher off-charges to Chelsfield Parish and Church centre costs giving a reduction in staff costs of £4,815.

Significant increases in Church Centre activities resulted in increased costs of £5,896. Since income increased by £9,376, as noted above, the Church Centre made a gain of £4,875.

Other variations of significance are:

- Stationary stamps and books increase £1,087
- repairs and maintenance decrease £1,425 (NB a further £1,118 was spent from designated funds)
- clergy housing costs increase £975 (mainly 9 Ringwood Avenue)

Reduced income led to a decrease in charitable giving of £1,892.

- **Non-recurring expenditure** was zero in 2022 (2021 zero).
- **Net Movement In Funds** The decreased income and increased costs resulted in a smaller gain of £18,432 for 2022 (2021 gain £44,241).

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review (continued)

- **Church Repair Funds** had an opening balance of £37,444; we paid in £4,467 with expenditure of £1,118 this year which leaves a closing balance of £40,793. 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 and All Souls. It is envisaged that we will make use of the Church Repair Funds, during 2023, to meet and offset any major maintenance requirements. Indications are that there are ample funds to meet the Quinquennial reports' requirements. During 2022 9 Ringwood Avenue had a Quinquennial Review. No significant requirements were noted and the contributions to the Church Repair Fund remained the same as in previous years.
- **Restricted funds** increased slightly by £103 mainly due to the unutilised part of the new energy grant offset by continuing depreciation of fixed assets bought with restricted funds.

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 7 meetings during the year with an average level of attendance of 89% (2021 – 94%). 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

Rector	the Rev'd Susan Atkinson-Jones	Chairperson
Associate Rector	the Rev'd Michael Gentry	
Assistant Curate	the Rev'd Martin Hayward	

Wardens

Brenda Johnson
Judith Simmonds

Treasurers

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Elected members

Helen Jackson
Karen Harcombe
Matt Million
Elizabeth Moss
Helen Coomber
Sheila Brown

until May 2022

Secretary to the PCC

Representatives on the Deanery Synod

Brenda Johnson
Gillian Garman

Others in authorised ministry

Readers Gillian Garman, Karen Harcombe, Phillip Southby (PTO),
Kenneth l'Anson (PTO)

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.

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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 the consequences of the pandemic.

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 2022, 3 and 6 months of recurring expenditure amounted, respectively, to £41,000 and £82,000. Free reserves at 31 December 2022 amount to £155,000 (2021 £138,000).

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

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Charity policy (continued)

benefice Chelsfield parish, from 1st January 2020, this charitable giving also includes special and Lent collections, which 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 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

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OF THE
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total Funds	
					2022	2021
		£	£	£	£	£
INCOME & ENDOWMENTS						
Income from donations	2(a)	150,691		3,459	154,150	179,777
Income earned from other activities	2(b)	31,576		332	31,908	18,825
Other income	2(c)	367	199		566	76
TOTAL INCOME & ENDOWMENTS		182,634	199	3,791	186,624	198,678
EXPENDITURE						
Expenditure on church activities	3(a)	163,610	(861)	3,688	166,437	153,889
Cost of raising funds	3(b)	1,755			1,755	548
Non-recurring expenses	3(c)					
TOTAL EXPENDITURE		165,365	(861)	3,688	168,192	154,437
NET MOVEMENT IN FUNDS		17,269	1,060	103	18,432	44,241
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY						
		<u>137,858</u>	<u>89,864</u>	<u>25,628</u>	<u>253,350</u>	<u>209,109</u>
Transfers	4		-	-	-	-
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER		<u>£155,127</u>	<u>£90,924</u>	<u>£25,731</u>	<u>£271,782</u>	<u>£253,350</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 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	7	115,194	119,143
CURRENT ASSETS			
Debtors	8	52,541	32,980
Short term deposits		68,670	64,960
Cash at bank and in hand		122,267	122,513
TOTAL CURRENT ASSETS		243,478	220,453
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(36,890)	(36,246)
NET CURRENT ASSETS		206,588	184,207
TOTAL ASSETS LESS CURRENT LIABILITIES		321,782	303,350
LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR	10	(50,000)	(50,000)
TOTAL NET ASSETS		<u>£271,782</u>	<u>£253,350</u>
PARISH FUNDS			
Unrestricted		155,127	137,858
Designated	4	90,924	89,864
Restricted	4	25,731	25,628
		<u>£271,782</u>	<u>£253,350</u>

Approved by the PCC on 29th March 2023 and signed on its behalf by:

Rev'd S Atkinson-Jones

Chairperson

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 2022

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 2022 (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	2022	2021
2(a) Voluntary income							
Planned giving:							
Gift aided giving	53,505	25,975				79,480	96,187
Income tax recoverable	12,626	6,595				19,221	23,011
Other planned giving	39,193	1,065				40,258	43,726
Collections	982	404				1,386	465
Sundry donations and legacies	5,556	4,790			2,169	12,515	15,459
Collections etc for missions and charities					1,290	1,290	929
	<u>111,862</u>	<u>38,829</u>	<u>-</u>	<u>-</u>	<u>3,459</u>	<u>154,150</u>	<u>179,777</u>
2(b) Income earned from other activities							
Fees for weddings and funerals			1,016			1,016	1,153
Church Centre lettings – local community use	24,140	44				24,184	14,808
Fetes, bazaars and other fund raising events	2,128	4,248				6,376	2,587
Society and club income					332	332	277
	<u>26,268</u>	<u>4,292</u>	<u>1,016</u>	<u>-</u>	<u>332</u>	<u>31,908</u>	<u>18,825</u>
2(c) Other income							
Interest	<u>361</u>	<u>6</u>		<u>199</u>		<u>566</u>	<u>76</u>
TOTAL INCOME & ENDOWMENTS	<u>£138,491</u>	<u>£43,127</u>	<u>£1,016</u>	<u>£199</u>	<u>£3,791</u>	<u>£186,624</u>	<u>£198,678</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2022 (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	2022	2021
3(a) <u>Expenditure on church activities</u>							
Charitable giving	10,288	3,620			1,290	15,198	16,729
Ministry: Other Priests' fees							191
Clergy expenses			440			440	234
Clergy housing costs			8,958			8,958	7,983
Diocesan Parish Offer			79,460			79,460	70,120
Fixed Assets acquired							
Church repair fund – Churches	1,340	919		(2,259)			
- Church Centre	1,219			(1,219)			
- 9 Ringwood Ave			790	(790)			
Church running expenses	4,767	1,796	3,205		467	10,235	9,240
Sacristy, organ and choir	2,107	627				2,734	2,561
Repairs and maintenance	7,189	765	445	1,118		9,517	9,824
Ministry team training			450	(450)		-	-
Young People & Messy Church	311		110		300	721	59
Depreciation				2,739	1,211	3,950	3,874
Society and club expenditure directly linked to income					420	420	438
Office Staff costs (net of recharges)			11,840			11,840	16,655
Church Centre running costs (including repairs)	19,309					19,309	13,413
Stationery, stamps and books			3,655			3,655	2,568
Parish wide costs allocated to St Mary's and All Souls	78,866	30,993	(109,859)			-	-
	<u>125,396</u>	<u>38,720</u>	<u>(506)</u>	<u>(861)</u>	<u>3,688</u>	<u>166,437</u>	<u>153,889</u>
3(b) <u>Costs of raising funds</u>							
Costs of fetes, bazaars etc.	650	605				1,255	48
Cost of stewardship			500			500	500
	<u>650</u>	<u>605</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>1,755</u>	<u>548</u>
3(c) <u>Non recurring expenses</u>							
						-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>£126,046</u>	<u>£39,325</u>	<u>£(6)</u>	<u>£(861)</u>	<u>£3,688</u>	<u>£168,192</u>	<u>£154,437</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 2022 (CONTINUED)

4 FUNDS

	Balance at 1 Jan 2022 £	Incoming resources £	Resources expended/ released £	Balance at 31 Dec 2022 £
Designated funds				
<u>Fixed assets less related loan</u>	<u>51,520</u>		<u>(2,739)</u>	<u>48,781</u>
<u>Church Repair Fund:</u>				
St Mary's Church and Church Centre	29,033	2,712	-	31,745
All Souls	4,379	943	(920)	4,402
9 Ringwood Avenue	4,032	812	(198)	4,646
	<u>37,444</u>	<u>4,467</u>	<u>(1,118)</u>	<u>40,793</u>
<u>Ministers' Sabbatical Fund</u>	<u>900</u>	<u>450</u>	<u>-</u>	<u>1,350</u>
Total Designated Funds	£89,864	£4,917	£(3,857)	£90,924
Restricted funds				
<u>Appeals etc</u>				
St Mary's organ appeal	120			120
St Mary's church furniture (held as fixed asset)	15,952		(1,120)	14,832
St Mary's flower stand (held as fixed asset)	1,671		(91)	1,580
Various legacies and specific donations	5,153	1,290	(1,290)	5,153
	<u>22,896</u>	<u>1,290</u>	<u>(2,501)</u>	<u>21,685</u>
<u>Grants</u>				
Messy Church Grant	-	300	(300)	-
Energy Grant	-	1,869	(467)	1,402
	<u>-</u>	<u>2,169</u>	<u>(767)</u>	<u>1,402</u>
<u>Church clubs and societies</u>				
Church - Choir	130			130
- Flowers	239	332	(420)	151
Youth	2,363			2,363
	<u>2,732</u>	<u>332</u>	<u>(420)</u>	<u>2,644</u>
Total Restricted Funds	£25,628	£3,791	£(3,688)	£25,731

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 and paid on 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 2022 (CONTINUED)

5 STAFF COSTS AND EXPENSES

	2022	2021
	£	£
Salaries and honoraria	22,025	22,684
Social security costs	-	-
	<u>£22,025</u>	<u>£22,684</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. All Souls organist and sound desk operators were paid fees or honoraria. No one earned £50,000 pa or more. In November 2022 the Benefice started running Messy Church and a Children's Worker has been employed to assist with this endeavour.

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 2022 from related parties (PCC members and their close family) amount to £14,005.

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	95,178	210,783
Additions	-	-	-	-
At 31 December	<u>107,424</u>	<u>8,181</u>	<u>95,178</u>	<u>210,783</u>
DEPRECIATION				
At 1 January	16,516	8,181	66,943	91,640
Charge for the year	574	-	3,375	3,949
At 31 December	<u>17,090</u>	<u>8,181</u>	<u>70,318</u>	<u>95,589</u>
NET BOOK VALUE				
At 31 December 2022	<u>£90,334</u>	<u>-</u>	<u>£24,860</u>	<u>£115,194</u>
At 31 December 2021	<u>£90,908</u>	<u>-</u>	<u>£28,235</u>	<u>£119,143</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 2022 (CONTINUED)**

8 DEBTORS

	2022	2021
	£	£
Income tax recoverable	52,371	32,810
St Mary's Church Centre rents and other debtors	170	170
	<u>£52,541</u>	<u>£32,980</u>

9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Charities	(29,351)	(31,398)
Sundry accruals	(7,539)	(4,848)
	<u>£(36,890)</u>	<u>£(36,246)</u>

10 LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	2022	2021
	£	£
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 and, with the knowledge of all parties to the covenant agreement, we are now seeking to sell.

11 ANALYSIS OF ASSETS BY FUND TYPE

	Unrestricted funds £	Designated funds £	Restricted Funds £	Total £
Fixed assets	-	98,781	16,413	115,194
Current assets	202,595	40,792	91	243,478
Current liabilities	(36,568)	-	(322)	(36,890)
Longer term liabilities	-	(50,000)	-	(50,000)
Balances between unrestricted and restricted funds	(10,900)	1,351	9,549	-
	<u>£155,127</u>	<u>£90,924</u>	<u>£25,731</u>	<u>£271,782</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 2022 (CONTINUED)**

CHARITY ACCOUNT

	Boxes, donations special collections & special events	General funds	2022 Total	2021 Total
Church Army			-	700
Bromley Welcare	150	1,000	1,150	2,470
I Care Centre		1,000	1,000	786
Oxtrad			-	1,500
GirlGuiding			-	200
Crisis	62		62	301
Five Talents		3,500	3,500	3,500
Children's Society			-	226
Diocese of Rochester – Poverty and Hope Appeal			-	1,575
Bromley Foodbank	213	1,000	1,213	1,223
Friends of Rochester		20	20	20
Dovetail 2		1,000	1,000	700
Maypole Project		1,000	1,000	-
Dorcas Fund			-	250
Bromley Brighter Beginnings			-	700
Christians against Poverty	110	2,000	2,110	700
DEC Ukraine	635		635	-
DEC Pakistan	120	1,000	1,120	-
Tanzanian Water Project		250	250	-
British Heart Foundation		100	100	-
Bromley Mencap			-	700
Mothers Union – Away From It All			-	700
Spinnaker			-	700
Chartwell Centre Cancer Trust			-	700
Ascension Trust			-	200
London City Mission			-	700
Christian Aid			-	1,500
Mission to Seafarers			-	1,500
Toybox			-	1,500
	<u>£1,290</u>	<u>£11,870</u>	<u>£13,160</u>	<u>£23,051</u>
2021	<u>£929</u>	<u>£22,122</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:

	2022
	£
Charity account at 1 Jan 2022	16,084
Raised during the year	15,198
Allocated during the year	(13,160)
Charity account at 31 December 2022	<u>£18,122</u>

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Supporting Charitable Organisations

18 March 2023

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 2022 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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