

**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 2023**

**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

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

## **ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

### **REVIEW OF THE YEAR**

During 2023 the Parish moved from recovering from the effects of the pandemic towards more engagement with the local communities.

#### **Church membership and attendance**

At 31 December 2023 there were 94 (2022 - 94) parishioners on the Church Electoral Roll. The average weekly attendance in church, counted during October, was 53 (2022 - 53) adults and 13 (2022 - 7) children under 16.

#### ➤ **Personnel**

Our Parish of Green Street Green and Pratts Bottom continues to work together with the Parish of Chelsfield as part of the Benefice sharing the services of the Rector, Associate Rector and Assistant Curate.

In September 2022 the Benefice welcomed the arrival of Martin Hayward as a self-supporting assistant Curate. In September 2023 Martin was ordained Priest.

The Parish operates and finances, in the first instance, the Benefice Office which 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 some other parish duties. An element of staff costs and some other shared costs are off-charged to Chelsfield parish.

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

#### ➤ **Fabric**

The drains at St Mary's suffered a serious blockage. It started outside the church toilets and followed through to the road, involving multiple drains. A professional drain clearance company was called in at a cost of £1,093. The tree roots, which were a significant part of the cause of the blockage, have been dealt with and the problem is not expected to occur again.

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

### ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### ➤ **Worship, Mission and Outreach**

All services were held in church during 2023.

Service times were slightly revised for All Souls during 2023 to allow the Ministry Leadership Team (MLT) member undertaking services at both St Mary's and All Souls on the same day to be able to spend time with parishioners at both churches :

1st Sunday	9.30am Ablaze at St Mary's	11.15am H/C at All Souls
2nd Sunday	9.30am H/C at St Mary's	11.15am M/W at All Souls
3rd Sunday	9.30am M/W at St Mary's	11.15am H/C at All Souls
4th Sunday	9.30am H/C at St Mary's	11.15am M/W at All Souls
5th Sunday	10.00am 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.

In November 2022, Messy Church was introduced to the Benefice. Each session was led by an experienced Children and Youth Worker (engaged on a one year contract) along with clergy. Since the end of the contract Reverend Michael has taken over the leadership. Benefice volunteers provide additional support and assistance. Activities include various crafts on a specific theme followed by a time of worship and ending with a meal. Messy Church is held once a month. The intention was to hold Messy Church 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, with the goal for it to become 'Church' for those who come and that it will be their primary engagement with the Benefice. However it has since been decided that all sessions will be held at St Mary's as the best way to achieve the goal stated above. Costs are shared with Chelsfield.

The Lent course, conducted across the Benefice, was "The Mystery of Everything" by Hilary Brand. It was based on the film "The Theory of Everything" about the life of Stephen Hawking. The course was well attended.

Following the popularity of film based courses, a pre-Christmas course was also conducted across the Benefice. This was "A Beautiful Friendship" by Paul Kerensa and Zoe Young based on the film "Casablanca".

During the year: we officiated at 7 funerals and 2 burials of ashes.

The Uniformed Service groups (Guides, Brownies and Rainbows) continued meeting weekly during term times in St Mary's Church Centre. Parade services were held at St Mary's for Mothers Day, Harvest and Remembrance Sunday. The Pratts Bottom Brownies resumed attending Parade services at the end of 2023.

In March St Mary's was privileged to host the World Day of Prayer service, written by the Christian women of Taiwan, as part of a huge wave of prayer which circles the earth. The service was very well attended.

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

### ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

In May St Mary's again held a very successful Hog Roast and concert as part of the community engagement activities. This included performances from Emma Wanostrocht and the Orpington Band. St Mary's also held a successful fund raising Christmas Bazaar in November.

In July the St Mary's Flower Guild took part in the very successful Well Hill, Chelsfield, Flower Festival contributing the altar decorations. St Mary's also had a stall at the Chelsfield village fete.

All Souls continued participating in the Pratts Bottom community with a number of lunches and teas including a Harvest Lunch that raised about £160 for Bromley Foodbank and hosting a Benefice Lunch that raised £318 for the JMECA Gaza Hospital appeal. Additionally All Souls held Farmers' Markets periodically in the church after the service. These, along with the village May Fete, steady sales of marmalade and the quiz put on by the Hudson family helped raise much needed additional funds for the church as well as contributing to the community.

#### Financial review

- **Total receipts** on unrestricted funds were £203,003 (2022 £182,634), an increase of £20,369 over 2022. £137,021 (2022 £119,738) came from planned voluntary giving with a further £21,963 (2022 £19,221) from Gift Aid tax recoveries in respect of that planned giving.

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

- an increase in Planned Giving of £17,283 compared to 2022 following an appeal to the congregation of St Mary's
- a Gift Day at All Souls raising £7,695
- an increase in tax recoverable, as a result of the increased gift aided giving £2,742
- St Mary's church centre income increase of £1,171.

These increases were offset by decreases in:

- legacy receipts; £1,000 in 2023 compared to £8,000 in 2022.
- other donations of £1,802
- fundraising of £1,413

Fees for weddings and funeral was slightly higher than the previous year at £1,557 (2022 £1,016).

- **Unrestricted funds expenditure** was £179,574 (2022 £165,365), an increase of £14,209 over 2022.

The increase is due to an accumulation of increases in different areas.

Increased Giving resulted in an increase in the Charitable giving expense of £1,348. Earlier increases in receipts and an increase in Ministry costs contributed to an increase in the Diocesan Parish Offer of £5,750.

A change in staff working hours and salary reviews in 2023 resulted in an increase in Office staff charges of £1,297.

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

### ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

#### Financial review (continued)

Increases in energy costs contributed to an increase in Church running expenses of £1,105 and to Church Centre costs of £2,837. Although Church Centre income only increased by £1,171, as noted above, the Church Centre made a gain of £3,169.

- **Non-recurring expenditure** was zero in 2023 (2022 zero).
- **Net Movement In Funds** The increased income and decreased costs resulted in a gain of £25,709 for 2023 (2022 gain £18,432).
- **Church Repair Funds** had an opening balance of £40,739; we paid in £5,518 and had no expenditure this year which leaves a closing balance of £46,311. 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 2024, to meet and offset any major maintenance requirements. Indications are that there are ample funds to meet the Quinquennial reports' requirements. During 2023 St Mary's church and All Souls church had Quinquennial Reviews. No significant requirements were noted for All Souls and the contributions to the Church Repair Fund will remain the same as in previous years. The Review for St Mary's noted some potential significant expenditures in the future and the PCC has resolved to increase contributions over the next 5 years.
- **Restricted funds** decreased by £3,027 mainly due to the utilising the remaining energy grant and some of the Vicar's Discretionary Fund.

#### 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 74% (2022 – 89%). 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 how funds of the PCC are to be spent.

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

### ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

#### ***Treasurer***

Sara Beswetherick	Treasurer
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#### ***Other members***

Helen Jackson	Secretary to the PCC
Karen Harcombe	
Matt Million	
Helen Coomber	
Sheila Brown	
Elaine Wanostrocht	from May 2023

#### **Representatives on the Deanery Synod**

Brenda Johnson  
Judith Simmonds

#### **Others in authorised ministry**

Readers	Gillian Garman, Karen Harcombe, Phillip Southby (PTO), Kenneth l'Anson (PTO)
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#### **Officers of the Church**

Disclosure Officer	Matt Million
Safer Recruitment Officer	Matt Million
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

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

### **ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

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 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.

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

## **ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

### **Policy on reserves (continued)**

For 2023, 3 and 6 months of recurring expenditure amounted, respectively, to £45,000 and £89,000. Free reserves at 31 December 2023 amount to £179,000 (2022 £155,000).

### **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 benefice Chelsfield parish, from 1<sup>st</sup> 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 £1,720, leaving £680 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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**Churches**

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**FINANCIAL STATEMENTS  
OF THE  
PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Rector**

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

**Independent Examiner**

Martyn Burt Bsc Hons, ACMA,  
CGMA  
Adventus Accounting

**Treasurer**

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

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds	Designated funds	Restricted funds	<b>Total Funds</b>	
					<b>2023</b>	<b>2022</b>
		£	£	£	£	£
<b>INCOME &amp; ENDOWMENTS</b>						
Income from donations	2(a)	170,136		2,215	172,351	154,150
Income earned from other activities	2(b)	31,875		274	32,149	31,908
Other income	2(c)	992	1,250		2,242	566
<b>TOTAL INCOME &amp; ENDOWMENTS</b>		<b>203,003</b>	<b>1,250</b>	<b>2,489</b>	<b>206,742</b>	<b>186,624</b>
<b>EXPENDITURE</b>						
Expenditure on church activities	3(a)	178,724	(4,057)	5,516	180,183	166,437
Cost of raising funds	3(b)	850			850	1,755
Non-recurring expenses	3(c)					
<b>TOTAL EXPENDITURE</b>		<b>179,574</b>	<b>(4,057)</b>	<b>5,516</b>	<b>181,033</b>	<b>168,192</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>23,429</b>	<b>5,307</b>	<b>(3,027)</b>	<b>25,709</b>	<b>18,432</b>
<b>TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY</b>						
		<u>155,127</u>	<u>90,924</u>	<u>25,731</u>	<u>271,782</u>	<u>253,350</u>
Transfers	4		-	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER</b>		<b><u>£178,556</u></b>	<b><u>£96,231</u></b>	<b><u>£22,704</u></b>	<b><u>£297,491</u></b>	<b><u>£271,782</u></b>

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 2023**

	Note	2023	2022
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	113,322	115,194
<b>CURRENT ASSETS</b>			
Debtors	8	76,081	52,541
Short term deposits		75,081	68,670
Cash at bank and in hand		127,765	122,267
<b>TOTAL CURRENT ASSETS</b>		<b>278,927</b>	<b>243,478</b>
<b>LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	9	<b>(44,758)</b>	<b>(36,890)</b>
<b>NET CURRENT ASSETS</b>		<b>234,169</b>	<b>206,588</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>347,491</b>	<b>321,782</b>
<b>LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR</b>	10	<b>(50,000)</b>	<b>(50,000)</b>
<b>TOTAL NET ASSETS</b>		<b><u>£297,491</u></b>	<b><u>£271,782</u></b>
<b>PARISH FUNDS</b>			
Unrestricted		178,556	155,127
Designated	4	96,231	90,924
Restricted	4	22,704	25,731
		<b><u>£297,491</u></b>	<b><u>£271,782</u></b>

Approved by the PCC on 20<sup>th</sup> March 2024 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 2023

### 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 by the parish. 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 buildings and contents values of St. Mary's and All Souls are, respectively, £9,980,000 and £3,330,000.

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 2023 (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	2023	2022
<b>2(a) <u>Voluntary income</u></b>							
Planned giving:							
Gift aided giving	65,284	25,131				90,415	79,480
Income tax recoverable	15,571	6,392				21,963	19,221
Other planned giving	45,586	1,020				46,606	40,258
Collections	1,476	437				1,913	1,386
Sundry donations and legacies	319	1,225			262	1,806	12,515
Collections etc for missions and charities					1,953	1,953	1,290
Gift Day		7,695				7,695	-
	128,236	41,900	-	-	2,215	172,351	154,150
<b>2(b) <u>Income earned from other activities</u></b>							
Fees for weddings and funerals			1,557			1,557	1,016
Church Centre lettings – local community use	25,315	40				25,355	24,184
Fetes, bazaars and other fund raising events	1,729	3,234				4,963	6,376
Society and club income					274	274	332
	27,044	3,274	1,557	-	274	32,149	31,908
<b>2(c) <u>Other income</u></b>							
Interest	974	18		1,250		2,242	566
<b>TOTAL INCOME &amp; ENDOWMENTS</b>	<u>£156,254</u>	<u>£45,192</u>	<u>£1,557</u>	<u>£1,250</u>	<u>£2,489</u>	<u>£206,742</u>	<u>£186,624</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 2023 (CONTINUED)**

**3 EXPENDITURE**

	<u>Unrestricted funds</u>			<u>Designated funds</u>	<u>Restricted funds</u>	<u>TOTAL FUNDS</u>	
	<b>St Mary's</b>	<b>All Souls</b>	<b>Parish Wide</b>		<b>Appeal funds, clubs and societies</b>	<b>2023</b>	<b>2022</b>
3(a) <u>Expenditure on church activities</u>							
Charitable giving	11,984	3,272			1,953	17,209	15,198
Ministry: Other Priests' fees							
Clergy expenses			493			493	440
Clergy housing costs			9,455			9,455	8,958
Diocesan Parish Offer			85,210			85,210	79,460
Fixed Assets acquired	2,418			(2,418)			
Church repair fund – Churches	1,340	919		(2,259)			
- Church Centre	1,219			(1,219)			
- 9 Ringwood Ave			790	(790)			
Church running expenses	5,437	1,888	3,548		1,682	12,555	10,235
Sacristy, organ and choir	1,956	368			262	2,586	2,734
Repairs and maintenance	5,424	1,795				7,219	9,517
Ministry team training			450	(450)		-	-
Young People & Messy Church	55		1,266			1,321	721
Depreciation				3,079	1,211	4,290	3,950
Society and club expenditure directly linked to income					249	249	420
Office Staff costs (net of recharges)			13,137		159	13,296	11,840
Church Centre running costs (including repairs)	22,146					22,146	19,309
Stationery, stamps and books		33	4,121			4,154	3,655
Parish wide costs allocated to St Mary's and All Souls	85,577	33,631	(119,208)			-	-
	<u>137,556</u>	<u>41,906</u>	<u>(738)</u>	<u>(4,057)</u>	<u>5,516</u>	<u>180,183</u>	<u>166,437</u>
3(b) <u>Costs of raising funds</u>							
Costs of fetes, bazaars etc.	11	319				330	1,255
Cost of stewardship			520			520	500
	<u>11</u>	<u>319</u>	<u>520</u>	<u>-</u>	<u>-</u>	<u>850</u>	<u>1,755</u>
3(c) <u>Non recurring expenses</u>							
						-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURE</b>	<u><b>£137,567</b></u>	<u><b>£42,225</b></u>	<u><b>£(218)</b></u>	<u><b>£(4,057)</b></u>	<u><b>£5,516</b></u>	<u><b>£181,033</b></u>	<u><b>£168,192</b></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 2023 (CONTINUED)**

**4 FUNDS**

	Balance at 1 Jan 2023 £	Incoming resources £	Resources expended/ released £	Balance at 31 Dec 2023 £
<b>Designated funds</b>				
<u>Fixed assets less related loan</u>	<u>48,781</u>	<u>2,418</u>	<u>(3,079)</u>	<u>48,120</u>
<u>Church Repair Fund:</u>				
St Mary's Church and Church Centre	31,745	3,518	-	35,263
All Souls	4,402	1,062	-	5,464
9 Ringwood Avenue	4,646	938	-	5,584
	<u>40,793</u>	<u>5,518</u>	<u>-</u>	<u>46,311</u>
 <u>Ministers' Sabbatical Fund</u>	 <u>1,350</u>	 <u>450</u>	 <u>-</u>	 <u>1,800</u>
 <b>Total Designated Funds</b>	 <b>£90,924</b>	 <b>£8,386</b>	 <b>£(3,079)</b>	 <b>£96,231</b>
 <b>Restricted funds</b>				
<u>Appeals etc</u>				
St Mary's organ appeal	120			120
St Mary's church furniture (held as fixed asset)	14,832		(1,120)	13,712
St Mary's flower stand (held as fixed asset)	1,580		(91)	1,489
Various legacies and specific donations	5,153	2,215	(2,654)	4,714
	<u>21,685</u>	<u>2,215</u>	<u>(3,865)</u>	<u>20,035</u>
 <u>Grants</u>				
Energy Grant	1,402		(1,402)	-
 <u>Church clubs and societies</u>				
Church - Choir	130			130
- Flowers	151	274	(249)	176
Youth	2,363			2,363
	<u>2,644</u>	<u>274</u>	<u>(249)</u>	<u>2,669</u>
 <b>Total Restricted Funds</b>	 <b>£25,731</b>	 <b>£2,489</b>	 <b>£(5,516)</b>	 <b>£22,704</b>

The Church Repair Fund represents funds put aside for fabric maintenance – see the Annual Report for more details.

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

"Various legacies and specific donations" brought forward and carried forward represent the remainder of collections in previous years; two funds with no movement during the year being St Mary's kneelers (£276) and Youth Ministry (£3,654)

plus the Vicar's Discretionary Fund which was utilised to the extent of £439 during the year, the remaining balance being £785.

Other movements through "various legacies and specific donations" represent amounts collected for specific activities or expenditure that were paid on for that specific activity or expenditure during the year, the main element being charitable collections.

# 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 2023 (CONTINUED)

### 5 STAFF COSTS AND EXPENSES

	2023	2022
	£	£
Salaries and honoraria	24,738	22,025
Social security costs	-	-
	<u>£24,732</u>	<u>£22,025</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 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 was employed for 12 months to assist with this endeavour. Since November 2023 Messy Church has been run by clergy.

### 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 2023 from related parties (PCC members and their close family) amount to £17,462 (2022 £14,005).

### 7 FIXED ASSETS

	9 Ringwood Avenue (Note 10) £	All Souls Church Hall £	Parish equipment £	TOTAL £
<b>GROSS BOOK VALUE</b>				
At 1 January	107,424	8,181	95,178	210,783
Additions	-	-	2,418	2,418
At 31 December	<u>107,424</u>	<u>8,181</u>	<u>97,596</u>	<u>213,201</u>
<b>DEPRECIATION</b>				
At 1 January	17,090	8,181	70,318	95,589
Charge for the year	574	-	3,716	4,290
At 31 December	<u>17,664</u>	<u>8,181</u>	<u>74,034</u>	<u>99,879</u>
<b>NET BOOK VALUE</b>				
<b>At 31 December 2023</b>	<u><b>£89,760</b></u>	<u><b>-</b></u>	<u><b>£23,562</b></u>	<u><b>£113,322</b></u>
At 31 December 2022	<u>£90,334</u>	<u>-</u>	<u>£24,860</u>	<u>£115,194</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 2023 (CONTINUED)**

**8 DEBTORS**

	<b>2023</b>	<b>2022</b>
	£	£
Income tax recoverable	75,354	52,371
St Mary's Church Centre rents and other debtors	727	170
	<u>£76,081</u>	<u>£52,541</u>

**9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Charities	(36,756)	(29,351)
Sundry accruals	(8,002)	(7,539)
	<u>£(44,758)</u>	<u>£(36,890)</u>

**10 LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
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	-	98,120	15,202	113,322
Current assets	232,440	46,311	176	278,927
Current liabilities	(44,436)	-	(322)	(44,758)
Longer term liabilities	-	(50,000)	-	(50,000)
Balances between unrestricted and restricted funds	(9,448)	1,800	7,648	-
	<u>£178,556</u>	<u>£96,231</u>	<u>£22,704</u>	<u>£297,491</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 2023 (CONTINUED)**

**CHARITY ACCOUNT**

	Boxes, donations special collections & special events	General funds	<b>2023</b> Total	<b>2022</b> Total
Bromley Welcare	824		824	1,150
I Care Centre			-	1,000
Crisis			-	62
Five Talents			-	3,500
Bromley Foodbank	161	23	184	1,213
Friends of Rochester			-	20
Dovetail 2			-	1,000
Maypole Project			-	1,000
Churches Together in Orpington		200	200	-
Dorcas Fund		170	170	-
Christians against Poverty	303	110	413	2,110
DEC Ukraine			-	635
DEC Pakistan			-	1,120
DEC Turkey	347		347	-
JMECA Gaza Appeal	318		318	-
Tanzanian Water Project			-	250
British Heart Foundation			-	100
	<u>£1,953</u>	<u>£503</u>	<u>£2,456</u>	<u>£13,160</u>
2022	<u>£1,290</u>	<u>£11,870</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:

	<b>2023</b>
	£
Charity account at 1 Jan 2023	18,122
Raised during the year	17,209
Allocated during the year	(2,456)
Charity account at 31 December 2023	<u>£32,875</u>

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Supporting Charitable Organisations

26 March 2024

## **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 2023 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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