

**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 2024**

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 2024

REVIEW OF THE YEAR

During 2024 the Parish developed and implemented a Mission Action Plan bringing together activities already in place and including areas where further action can be implemented.

Church membership and attendance

At 31 December 2024 there were 99 (2023 - 94) parishioners on the Church Electoral Roll. The average weekly attendance in church, counted during October, was 88 (2023 – 53) adults and 27 (2023 - 13) 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.

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

There were a few repairs and maintenance costs of note in 2024:

- the kitchen area at the back of St Mary's was refurbished (£1,200)
- remedial electrical works were undertaken at both All Souls Church and Hall following their Quinquennial survey (£1,068)
- a window was replaced in the choir vestry at St Mary's (£925).

➤ Worship, Mission and Outreach

All services were held in church during 2024 and remain at the same times as in 2023:

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.

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Messy Church for the benefice continues to be held monthly at St Mary's church centre. There are now minimal costs but any that are incurred are shared with Chelsfield. Reverend Michael remains as the leader with many benefice volunteers providing additional support and assistance. Activities include various crafts on a specific theme followed by a time of worship and ending with a meal.

The Lent course, conducted across the Benefice, was "God Has No Favourites", a York course written by Dr Carmody Grey. There were also a couple of teaching sessions across the benefice covering the seasons of the church and how we can share our faith.

In October, St Mary's hosted a confirmation service conducted by the Rt Rev Simon Burton-Jones, Bishop of Tonbridge. Eight members of the benefice were confirmed along with nine others, with one member also being baptised. A celebratory supper was held in the church hall after the service.

During the year we officiated at 2 weddings, 4 baptisms, 7 funerals and 3 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.

All Souls made particular effort to publicise their Crib service with wide publicity and distribution of leaflets and were pleased with a good attendance.

In June a special benefice service was held at St Mary's with the Ven Allie Kerr, Arch Deacon of Bromley and Bexley, preaching. Following the service, St Mary's hosted a very successful Hog Roast to celebrate the 25th anniversary of the priesting of both Reverend Susan and Reverend Michael.

St Mary's also held a very successful fund raising Christmas Bazaar in November.

All Souls continued with its pattern of a New Year lunch and a Harvest Festival ploughman's lunch. These are always well attended from across the benefice as well as the local community. The annual Strawberry Tea was successful attracting passersby as well as church members. Regular Farmers Markets continue to be good fund raisers along with the Annual Quiz night and participating in the village May Fete.

All Souls took part in No Mow May and extended it through the summer months allowing various orchids and other flowers to set seed. The A Rocha Eco church survey was examined and several adjustments have been made such as having a recycling bin and composting dead flowers.

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

- **Total receipts** on unrestricted funds were £202,443 (2023 £203,003), a slight decrease of £560 over 2023. £133,523 (2023 £137,021) came from planned voluntary giving with a further £24,204 (2023 £21,963) from Gift Aid tax recoveries in respect of planned giving. The higher tax recoveries despite the drop in overall planned giving is due to the drop being entirely from reduced non-gift aided giving offset by an increase in gift aided giving and higher recovery of gift aid from HMRC than was included in a prior year.

Fees for weddings and funerals were higher than the previous year at £2,749 (2023 £1,557) partly due to two weddings held at St Mary's in 2024 (none in 2023).

Other factors contributing to the slight increase in total receipts include:

- an increase in tax recoverable, as a result of the increased gift aided giving £2,241
- St Mary's church centre income increase of £3,759
- fundraising increased by £1,058
- increase in interest income of £3,188,

offset by:

- an decrease in Planned Giving of £3,498 compared to 2023
- no Gift Day at All Souls (2023 £7,695)

- **Unrestricted funds expenditure** was £184,735 (2023 £179,574), an increase of £5,161 over 2023.

The main increase in unrestricted funds expenditure is the net increase in funds transferred to the Church Repair Fund of £7,780, see below for details.

Other increases include Repairs and Maintenance of £1,850 as a result of updating the kitchen area in St Mary's church and the repair of the Lady Chapel window, and Church Running expenses of £1,263 due to utility costs no longer being reduced by the energy grant. General inflation increases have also seen Church Centre costs increase by £827.

The above increases are offset by reductions in:

- Charitable giving as a result of a reduction in Giving £1,133
- No fixed asset expenditure (2023 £2,418)
- Discoverers and Young People includes Messy Church costs which since November 2023 has been run by Reverend Michael and therefore no Youth Worker costs have been incurred in 2024 leading to a reduction of £1,338.
- Parish Administrator costs reduced by £2,092 partly due to overpayments to HMRC in 2023 now recovered and no overtime costs in 2024.

Despite increases to Church Centre costs as noted above, the Church Centre made a gain of £6,141 (2023 £3,169).

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

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review (continued)

- **Non-recurring expenditure** was zero in 2024 (2023 zero).
- **Net Movement In Funds** The increased income and decreased costs resulted in a gain of £26,688 for 2024 (2023 gain £25,709).
- **Church Repair Funds** had an opening balance of £46,311; we paid in £13,949 and had expenditure of £1,068 this year which leaves a closing balance of £59,192. This balance is made available to meet the findings of our 2023 Quinquennial reports highlighting actual and potential maintenance works required at St Mary's, the Church Centre and All Souls. The expenditure in 2024 relates to requirements in the All Souls report. Indications are that there will be ample funds to meet the Quinquennial reports' requirements. The 2023 Review for St Mary's noted some potential significant expenditures in the future and the PCC has significantly increased contributions in 2024 and plan to continue contributions at this level over the next 4 years. It was also decided that the Fund for 9 Ringwood Avenue was adequate for current purposes and since the property is on the market it is no longer necessary to contribute further to the Fund
- **Restricted funds** decreased by £1,203 due to depreciation of restricted fixed assets.

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 80% (2023 –74%). 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.

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Membership of PCC (continued)

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

Other members

Helen Jackson

Karen Harcombe

Matt Million

Helen Coomber

Sheila Brown

Elaine Wanostrocht

Secretary to the PCC

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)

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	Matt Million
Health & Safety & Fire Officer	Matt Million
Data Protection Officer	Matt Million

Committees

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

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Committees (continued)

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 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.

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024, 3 and 6 months of recurring expenditure amounted, respectively, to £46,000 and £92,000. Free reserves at 31 December 2024 amount to £196,000 (2023 £179,000).

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 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 £1,720, 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: 26 April 2025

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**FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2024**

Rector

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46 Worlds End Lane
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Independent Examiner

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**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total Funds	
					2024	2023
		£	£	£	£	£
INCOME & ENDOWMENTS						
Income from donations	2(a)	160,940		2,457	163,397	172,351
Income earned from other activities	2(b)	37,884		311	38,195	32,149
Other income	2(c)	3,619	1,811		5,430	2,242
TOTAL INCOME & ENDOWMENTS		202,443	1,811	2,768	207,022	206,742
EXPENDITURE						
Expenditure on church activities	3(a)	183,726	(8,372)	3,971	179,325	180,183
Cost of raising funds	3(b)	1,009			1,009	850
Non-recurring expenses	3(c)					
TOTAL EXPENDITURE		184,735	(8,372)	3,971	180,334	181,033
NET MOVEMENT IN FUNDS		17,708	10,183	(1,203)	26,688	25,709
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY						
		<u>178,556</u>	<u>96,231</u>	<u>22,704</u>	<u>297,491</u>	<u>271,782</u>
Transfers	4		-	-	-	-
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER		<u>£196,264</u>	<u>£106,414</u>	<u>£21,501</u>	<u>£324,179</u>	<u>£297,491</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 2024

	Note	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	7	108,963	113,322
CURRENT ASSETS			
Debtors	8	66,765	76,081
Short term deposits		89,490	75,081
Cash at bank and in hand		144,767	127,765
TOTAL CURRENT ASSETS		301,022	278,927
LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR	9	(35,806)	(44,758)
NET CURRENT ASSETS		265,216	234,169
TOTAL ASSETS LESS CURRENT LIABILITIES		374,179	347,491
LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR	10	(50,000)	(50,000)
TOTAL NET ASSETS		<u>£324,179</u>	<u>£297,491</u>
PARISH FUNDS			
Unrestricted		196,264	178,556
Designated	4	106,414	96,231
Restricted	4	21,501	22,704
		<u>£324,179</u>	<u>£297,491</u>

Approved by the PCC on 26th March 2025 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 2024

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 2024 (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	2024	2023
2(a) <u>Voluntary income</u>							
Planned giving:							
Gift aided giving	66,950	25,908				92,858	90,415
Income tax recoverable	17,582	6,622				24,204	21,963
Other planned giving	39,645	1,020				40,665	46,606
Collections	1,080	580				1,660	1,913
Sundry donations and legacies	80	1,473			267	1,820	1,806
Collections etc for missions and charities					2,190	2,190	1,953
Gift Day						-	7,695
	<u>125,337</u>	<u>35,603</u>	<u>-</u>	<u>-</u>	<u>2,457</u>	<u>163,397</u>	<u>172,351</u>
2(b) <u>Income earned from other activities</u>							
Fees for weddings and funerals			2,749			2,749	1,557
Church Centre lettings – local community use	29,089	25				29,114	25,355
Fetes, bazaars and other fund raising events	2,003	4,018				6,021	4,963
Society and club income					311	311	274
	<u>31,092</u>	<u>4,043</u>	<u>2,749</u>	<u>-</u>	<u>311</u>	<u>38,195</u>	<u>32,149</u>
2(c) <u>Other income</u>							
Interest	<u>3,592</u>	<u>27</u>		<u>1,811</u>		<u>5,430</u>	<u>2,242</u>
TOTAL INCOME & ENDOWMENTS	<u>£160,021</u>	<u>£39,673</u>	<u>£2,749</u>	<u>£1,811</u>	<u>£2,768</u>	<u>£207,022</u>	<u>£206,742</u>

**PARISH OF GREEN STREET GREEN AND PRATTS BOTTOM
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 DECEMBER 2024 (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	2024	2023
3(a) <u>Expenditure on church activities</u>							
Charitable giving	11,186	2,937			2,190	16,313	17,209
Ministry: Other Priests' fees							
Clergy expenses			501			501	493
Clergy housing costs			10,162			10,162	9,455
Diocesan Parish Offer			84,836			84,836	85,210
Fixed Assets acquired							
Church repair fund – Churches	10,000	919		(10,919)			
- Church Centre	1,219			(1,219)			
- 9 Ringwood Ave							
Church running expenses	6,162	2,682	3,293			12,137	12,555
Sacristy, organ and choir	2,121	409			246	2,776	2,586
Repairs and maintenance	8,232	837		1,068		10,137	7,219
Ministry team training			450	(450)		-	-
Young People & Messy Church	58		(75)		21	4	1,321
Depreciation				3,148	1,210	4,358	4,290
Society and club expenditure directly linked to income					304	304	249
Office Staff costs (net of recharges)			11,045			11,045	13,296
Church Centre running costs (including repairs)	22,973					22,973	22,146
Stationery, stamps and books			3,779			3,779	4,154
Parish wide costs allocated to St Mary's and All Souls	82,735	32,514	(115,249)			-	-
	<u>144,686</u>	<u>40,298</u>	<u>(1,258)</u>	<u>(8,372)</u>	<u>3,971</u>	<u>179,325</u>	<u>180,183</u>
3(b) <u>Costs of raising funds</u>							
Costs of fetes, bazaars etc.	45	424				469	330
Cost of stewardship	<u>45</u>	<u>424</u>	<u>540</u>	<u>-</u>	<u>-</u>	<u>540</u>	<u>520</u>
	45	424	540	-	-	1,009	850
3(c) <u>Non recurring expenses</u>							
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-	-	-
TOTAL EXPENDITURE	<u>£144,731</u>	<u>£40,722</u>	<u>£(718)</u>	<u>£(8,372)</u>	<u>£3,971</u>	<u>£180,334</u>	<u>£181,033</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 2024 (CONTINUED)**

4 FUNDS

	Balance at 1 Jan 2024 £	Incoming resources £	Resources expended/ released £	Balance at 31 Dec 2024 £
Designated funds				
<u>Fixed assets less related loan</u>	<u>48,120</u>	<u>-</u>	<u>(3,148)</u>	<u>44,972</u>
<u>Church Repair Fund:</u>				
St Mary's Church and Church Centre	35,263	12,636	-	47,899
All Souls	5,464	1,121	(1,068)	5,517
9 Ringwood Avenue	5,584	192	-	5,776
	<u>46,311</u>	<u>13,949</u>	<u>(1,068)</u>	<u>59,192</u>
 <u>Ministers' Sabbatical Fund</u>	 <u>1,800</u>	 <u>450</u>	 <u>-</u>	 <u>2,250</u>
 Total Designated Funds	 £96,231	 £14,399	 £(4,216)	 £106,414
Restricted funds				
<u>Appeals etc</u>				
St Mary's organ appeal	120			120
St Mary's church furniture (held as fixed asset)	13,712		(1,119)	12,593
St Mary's flower stand (held as fixed asset)	1,489		(91)	1,398
Various legacies and specific donations	4,714	2,457	(2,457)	4,714
	<u>20,035</u>	<u>2,457</u>	<u>(3,667)</u>	<u>18,825</u>
 <u>Church clubs and societies</u>				
Church - Choir	130			130
- Flowers	176	311	(304)	183
Youth	2,363			2,363
	<u>2,669</u>	<u>311</u>	<u>(304)</u>	<u>2,676</u>
 Total Restricted Funds	 £22,704	 £2,768	 £(3,971)	 £21,501

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; three funds with no movement during the year being St Mary's kneelers (£276), Youth Ministry (£3,653) and the Vicar's Discretionary Fund (£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 (£2,190).

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 2024 (CONTINUED)

5 STAFF COSTS AND EXPENSES

	2024	2023
	£	£
Salaries and honoraria	21,787	24,738
Social security costs	-	-
	<u>£21,787</u>	<u>£24,732</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

During 2024, £4,131 (including reimbursement of cleaning materials costs of £88) was paid to the business Jaxon Lotts, principally for the cleaning of St Mary's Church Centre. The business is related to church warden and PCC member, Judith Simmonds.

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

Donations and planned giving received in 2024 from related parties (PCC members and their close family) amount to £14,972 (2023 £17,462).

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	97,596	213,201
Additions	-	-	-	-
At 31 December	<u>107,424</u>	<u>8,181</u>	<u>97,596</u>	<u>213,201</u>
DEPRECIATION				
At 1 January	17,664	8,181	74,034	99,879
Charge for the year	574	-	3,785	4,359
At 31 December	<u>18,238</u>	<u>8,181</u>	<u>77,819</u>	<u>104,238</u>
NET BOOK VALUE				
At 31 December 2024	<u>£89,186</u>	<u>-</u>	<u>£19,777</u>	<u>£108,963</u>
At 31 December 2023	<u>£89,760</u>	<u>-</u>	<u>£23,562</u>	<u>£113,322</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 2024 (CONTINUED)**

8 DEBTORS

	2024	2023
	£	£
Income tax recoverable	65,314	75,354
St Mary's Church Centre rents and other debtors	1,451	727
	<u>£66,765</u>	<u>£76,081</u>

9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Charities	(27,593)	(36,756)
Sundry accruals	(8,213)	(8,002)
	<u>£(35,806)</u>	<u>£(44,758)</u>

10 LIABILITIES: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	2024	2023
	£	£
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	-	94,972	13,991	108,963
Current assets	241,647	59,192	183	301,022
Current liabilities	(35,484)	-	(322)	(35,806)
Longer term liabilities	-	(50,000)	-	(50,000)
Balances between unrestricted and restricted funds	(9,899)	2,250	7,649	-
	<u>£196,264</u>	<u>£106,414</u>	<u>£21,501</u>	<u>£324,179</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 2024 (CONTINUED)**

CHARITY ACCOUNT	Boxes, donations special collections & special events	General funds	2024 Total	2023 Total
Bromley Welcare		1,000	1,000	824
Bromley Mencap		1,750	1,750	-
Bromley Brighter Beginnings		1,750	1,750	-
Bromley Homeless	596	1,000	1,596	-
Bromley Street Pastors		1,750	1,750	-
Bromley Foodbank	108		108	184
Green Street Green School		1,000	1,000	-
Pratts Bottom School		1,000	1,000	-
Church Army		750	750	-
Five Talents		2,500	2,500	-
Diocese of Rochester – Bishop's Charity	215		215	-
Diocese of Rochester – Poverty and Hope Appeal	604	396	1,000	-
Mother's Union – Away from it All		750	750	-
Mother's Union – Literacy Appeal		1,000	1,000	-
Dovetail Two		1,750	1,750	-
Churches Together in Orpington		200	200	200
Dorcas Fund			-	170
Christians against Poverty		1,750	1,750	413
Christian Aid – general fund		2,500	2,500	-
Christian Aid – Harvest of Hope Appeal	470	-	470	-
Christian Aid – Gaza Appeal	197	103	300	-
Spinnaker		1,750	1,750	-
DEC Gaza		1,000	1,000	-
DEC Turkey			-	347
JMECA Gaza Appeal			-	318
Mission to Seafarers		2,500	2,500	-
Toybox		2,500	2,500	-
A Rocha		1,000	1,000	-
Mary's Meals		1,000	1,000	-
	<u>£2,190</u>	<u>£30,699</u>	<u>£32,889</u>	<u>£2,456</u>
2023	<u>£1,953</u>	<u>£503</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:

	2024
	£
Charity account at 1 Jan 2024	32,875
Raised during the year	16,313
Allocated during the year	(32,889)
Charity account at 31 December 2024	<u>£16,299</u>

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Supporting Charitable Organisations

8 April 2025

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 2024 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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