

# PCC Report for the APCM on Tuesday 24<sup>th</sup> May

This is a momentous year in the life of Christ Church as it celebrates its sesquicentennial or 150th anniversary, sharing it with our Queen's own Platinum Jubilee. The PCC would like to thank Dave Johnston for his ministry among us and are delighted he is to share this celebration year with us at Christ Church.

The PCC has met six times since the covid related postponement of the APCM in October 2021. We began to meet in person from November and those unable to attend, because of covid, were able to zoom in. Heather Yaxley is standing down as churchwarden, and Lesley Majekodunmi, who was elected to the PCC last October, has had to stand down as well. Amanda Coyle has served her three years on the PCC so must also stand down. Our thanks to all of them for their faithful ministry in overseeing the business side of church management. The PCC would also like to thank Margaret Peerless for her invaluable and effective ministry as PCC secretary since 2017. Although handing this role over at the APCM last October she is still the secretary to the Fabric and Finance Committee.

Services and activities have gradually begun again in person, and the 09:00 Holy Communion service continues to be streamed. To avoid using the common cup in communion, wafers are tintured with wine so the congregation can receive communion in both kinds.

The Ministry among Older People has resumed with the Friendship Café taking the place of the Dementia café. Numbers have virtually returned to and even exceeded pre-covid levels. Community Lunch once a month continues to be a very helpful setting for fellowship, mainly amongst older people.

With two generous legacies to Christ Church and the sale of the house in Walden Road in the autumn, a small group have been looking into purchasing a smaller property that is well maintained. An offer has been accepted for a three bedroomed town house in Invicta Close, Chislehurst, though the vendors have yet to find a new house to buy. This has been the case for several months, but as we are cash buyers and as yet have no Ministry Team Leader to accommodate we have been in a good position. However, we continue to look, but the market is currently very slow.

The PCC was sorry to receive the resignation of Dan Greenwood as the Premises Manager, and we wish him, Danielle and Mark every blessing as they look for a new home, and as Dan seeks to grow his IT support business. We thank Dan for many years of faithful, practical, servant ministry among us at Christ Church. There is an ongoing legal situation regarding Dan and PCC, which must remain confidential, and we appreciate prayers for a good outcome for all concerned.

There is still the intention to employ a Ministry Team Leader in place of Lydia Chancellor, and hopefully that can happen later this year. However, as life slowly returns to some sort of normality after the pandemic, we are seeing many regular families, and a good number of new ones, returning to worship, especially at 10.45 on Sundays. We are grateful for the team of volunteers who run Kids Church, ABC on Mondays and the Friday Youth Club. An additional activity aimed at new mothers and babies has begun and is meeting an important need as many new Mums have struggled during lockdown.

In this 150<sup>th</sup> year of Christ Church there are a number of special services and events taking place to gather the congregation, and wider community, together to celebrate and give thanks. We praise God for His faithfulness to us in so many ways.



**Christ Church Chislehurst**

**End of Year Financial Statements**

**Year ending 31 December 2022**

**Christ Church, Chislehurst**  
**Statement of Financial Activities**  
**For the period from 01 January 2022 to 31 December 2022**

|   | Unrestricted funds | Restricted funds | Endowment funds | Total funds    | Prior year total funds |
|---|--------------------|------------------|-----------------|----------------|------------------------|
| <b>Incoming resources</b>                     |                    |                  |                 |                |                        |
| Incoming resources from generated funds       |                    |                  |                 |                |                        |
| Voluntary income                              | 319,710            | 5,270            | —               | 324,980        | 144,619                |
| Activities for generating funds               | 26,437             | 150              | —               | 26,587         | 17,547                 |
| Investment income                             | 9,230              | —                | —               | 9,230          | 1,709                  |
| Incoming resources from charitable activities | 2,772              | —                | —               | 2,772          | 3,370                  |
| Other incoming resources                      | 2,908              | —                | —               | 2,908          | 453,604                |
| <b>Total incoming resources</b>               | <b>361,059</b>     | <b>5,420</b>     | <b>—</b>        | <b>366,479</b> | <b>620,850</b>         |
| <b>Resources used</b>                         |                    |                  |                 |                |                        |
| Cost of generating funds                      |                    |                  |                 |                |                        |
| Cost of generating voluntary income           | 1,724              | —                | —               | 1,724          | 208                    |
| Charitable activities                         | 170,511            | 3,481            | —               | 173,992        | 164,995                |
| Other resources used                          | 3,911              | 3,608            | —               | 7,519          | 3,008                  |
| <b>Total resources used</b>                   | <b>176,147</b>     | <b>7,089</b>     | <b>—</b>        | <b>183,237</b> | <b>168,212</b>         |
| <b>Net income / (expenditure)</b>             | <b>184,911</b>     | <b>(1,669)</b>   | <b>—</b>        | <b>183,241</b> | <b>452,638</b>         |
| <b>Transfers</b>                              |                    |                  |                 |                |                        |
| Gross transfers between funds - in            | 12,597             | 3,650            | —               | 16,247         | 166,428                |
| Gross transfers between funds - out           | (7,250)            | (8,997)          | —               | (16,247)       | (166,428)              |
| <b>Net income / (expenditure)</b>             | <b>190,258</b>     | <b>(7,016)</b>   | <b>—</b>        | <b>183,241</b> | <b>452,638</b>         |
| <b>Other recognised gains / losses</b>        |                    |                  |                 |                |                        |
| <b>Net movement in funds</b>                  | <b>190,258</b>     | <b>(7,016)</b>   | <b>—</b>        | <b>183,241</b> | <b>452,638</b>         |
| <b>Reconciliation of funds</b>                |                    |                  |                 |                |                        |
| <b>Total funds brought forward</b>            | <b>710,286</b>     | <b>14,170</b>    | <b>—</b>        | <b>724,457</b> | <b>271,819</b>         |
| <b>Total funds carried forward</b>            | <b>900,544</b>     | <b>7,154</b>     | <b>—</b>        | <b>907,698</b> | <b>724,457</b>         |
| <b>Represented by</b>                         |                    |                  |                 |                |                        |
| Unrestricted                                  |                    |                  |                 |                |                        |
| General fund                                  | 884,498            | —                | —               | 884,498        | 698,637                |
| Designated                                    |                    |                  |                 |                |                        |
| Church Repair Fund                            | 15,581             | —                | —               | 15,581         | 11,508                 |
| Holiday at Home                               | 260                | —                | —               | 260            | 110                    |
| Ladies Events                                 | 175                | —                | —               | 175            | —                      |
| MRIJO Fund                                    | 30                 | —                | —               | 30             | 30                     |
| Restricted                                    |                    |                  |                 |                |                        |
| Children's Fund                               | —                  | 4,089            | —               | 4,089          | 3,008                  |
| Clock Fund                                    | —                  | 150              | —               | 150            | —                      |
| Community Lunch                               | —                  | 255              | —               | 255            | 110                    |
| Families Children Youth (FCY) Fund            | —                  | 2,260            | —               | 2,260          | 2,260                  |
| JRuthven Flowers                              | —                  | 400              | —               | 400            | 450                    |
| Roof Repair Fund                              | —                  | —                | —               | —              | 8,341                  |
| <b>Total funds</b>                            | <b>900,544</b>     | <b>7,154</b>     | <b>—</b>        | <b>907,698</b> | <b>724,457</b>         |

*There may be minor discrepancies in the totals if the pence are not being shown*

# Christ Church, Chislehurst

## Analysis of income and expenditure Selected period: 01 January 2022 to 31 December 2022

|  | Unrestricted   | Designated | Restricted   | Endowment | This year      | Total<br>Last year |
|--|----------------|------------|--------------|-----------|----------------|--------------------|
| <b>Incoming resources</b>  |                |            |              |           |                |                    |
| <b><i>Incoming resources from generated funds</i></b>              |                |            |              |           |                |                    |
| 0101 - Gift Aid - Bank   | 75,683         | —          | —            | —         | 75,683         | 92,554             |
| 0210 - CAF/Stewardship giving                                      | 1,100          | —          | —            | —         | 1,100          | 650                |
| 0301 - Loose plate collections                                     | 7,907          | —          | —            | —         | 7,907          | 3,339              |
| 0501 - One-off Gift Aid gifts                                      | 7,760          | —          | 2,100        | —         | 9,860          | 18,319             |
| 0503 - one-off donations (non Gift Aid)                            | 92             | —          | —            | —         | 92             | 3,593              |
| 0550 - Donations appeals etc                                       | —              | —          | 25           | —         | 25             | 30                 |
| 0601 - Tax recoverable on Gift Aid                                 | 18,605         | —          | —            | —         | 18,605         | 24,732             |
| 0701 - Legacies  | 204,792        | —          | —            | —         | 204,792        | 500                |
| 0801 - Grants  | 2,249          | —          | 3,000        | —         | 5,249          | 457                |
| 0901 - Other funds generated                                       | 1,194          | 325        | 145          | —         | 1,664          | 443                |
| 0910 - Fund raising events   | 71             | —          | 150          | —         | 221            | 351                |
| 1240 - CCCC lettings - non-church                                  | 26,366         | —          | —            | —         | 26,366         | 17,195             |
| 1001 - Dividends   | —              | —          | —            | —         | —              | 12                 |
| 1020 - Bank and building society interest                          | 6,908          | 72         | —            | —         | 6,980          | 96                 |
| 1030 - Rent from lands or buildings                                | 2,250          | —          | —            | —         | 2,250          | 1,600              |
| <b><i>Incoming resources from generated funds Totals</i></b>       | <b>354,981</b> | <b>397</b> | <b>5,420</b> | <b>—</b>  | <b>360,798</b> | <b>163,875</b>     |
| <b><i>Incoming resources from charitable activities</i></b>        |                |            |              |           |                |                    |
| 1101 - Fees for weddings   | 48             | —          | —            | —         | 48             | 554                |
| 1105 - Fees for funerals   | 1,752          | —          | —            | —         | 1,752          | 2,956              |
| 1106 - DBF Fees  | (1,798)        | —          | —            | —         | (1,798)        | (1,877)            |
| 1120 - U11, donations  | 2,562          | —          | —            | —         | 2,562          | 1,144              |
| 1130 - U11 fees for activities                                     | —              | —          | —            | —         | —              | 439                |
| 1210 - Bookstall sales   | 207            | —          | —            | —         | 207            | 152                |
| <b><i>Incoming resources from charitable activities Totals</i></b> | <b>2,772</b>   | <b>—</b>   | <b>—</b>     | <b>—</b>  | <b>2,772</b>   | <b>3,370</b>       |
| <b><i>Other incoming resources</i></b>                             |                |            |              |           |                |                    |
| 1310 - Insurance claims  | 2,908          | —          | —            | —         | 2,908          | —                  |
| 1320 - Surplus - sales of fixed assets                             | —              | —          | —            | —         | —              | 453,604            |
| <b><i>Other incoming resources Totals</i></b>                      | <b>2,908</b>   | <b>—</b>   | <b>—</b>     | <b>—</b>  | <b>2,908</b>   | <b>453,604</b>     |
| <b>Incoming resources Grand totals</b>                             | <b>360,661</b> | <b>397</b> | <b>5,420</b> | <b>—</b>  | <b>366,479</b> | <b>620,850</b>     |

## Resources used

### ***Cost of generating funds***

|   |              |          |          |          |              |            |
|---|--------------|----------|----------|----------|--------------|------------|
| 1710 - Bank Charges                           | 254          | —        | —        | —        | 254          | 208        |
| 1740 - Investment management costs            | 1,470        | —        | —        | —        | 1,470        | —          |
| <b><i>Cost of generating funds Totals</i></b> | <b>1,724</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>1,724</b> | <b>208</b> |

*There may be minor discrepancies in the totals if the pence are not being shown*

|   | Unrestricted | Designated | Restricted | Endowment | Total     |           |
|---|--------------|------------|------------|-----------|-----------|-----------|
|   |              |            |            |           | This year | Last year |
| <b>Charitable activities</b>                    |              |            |            |           |           |           |
| 1810 - Ministry parish share etc                | 70,391       | —          | —          | —         | 70,391    | 65,529    |
| 1820 - Giving to missionary societies           | (4,615)      | —          | —          | —         | (4,615)   | 22,941    |
| 1830 - Giving - relief and development agencies | 22,500       | —          | —          | —         | 22,500    | 2,770     |
| 1850 - Subscriptions                            | 2,547        | —          | —          | —         | 2,547     | 2,320     |
| 1870 - Secular charities                        | —            | —          | —          | —         | —         | 1,000     |
| 1890 - Gifts of Encouragement                   | —            | —          | —          | —         | —         | 30        |
| 1901 - Vicar's Stipend                          | —            | —          | —          | —         | —         | 45        |
| 1903 - Working expenses of incumbent            | 370          | —          | —          | —         | 370       | 66        |
| 1905 - Vicarage expenses                        | 4,075        | —          | —          | —         | 4,075     | 4,116     |
| 1907 - Vicarage repairs/maintenance             | 308          | —          | —          | —         | 308       | 1,238     |
| 1915 - 56 Walden Rd. expenses                   | —            | —          | —          | —         | —         | 459       |
| 1931 - Families Ministry Employment costs       | 4,241        | —          | —          | —         | 4,241     | —         |
| 1941 - Administrator Employment costs           | 7,502        | —          | —          | —         | 7,502     | 8,401     |
| 1961 - Other Staff Employment costs             | 668          | —          | —          | —         | 668       | 15,201    |
| 1963 - Other Staff Expenses                     | —            | —          | —          | —         | —         | 539       |
| 2110 - Sunday School expenses                   | 61           | —          | —          | —         | 61        | —         |
| 2120 - U11 (free activities)                    | 1,535        | —          | —          | —         | 1,535     | 695       |
| 2130 - U11 (charged for activities)             | —            | —          | —          | —         | —         | 237       |
| 2201 - Parish training                          | 30           | —          | —          | —         | 30        | 201       |
| 2203 - Prayer Ministry                          | 70           | —          | —          | —         | 70        | 60        |
| 2205 - Local outreach work                      | 89           | —          | 919        | —         | 1,009     | 1,010     |
| 2207 - Alpha expenses                           | 143          | —          | —          | —         | 143       | —         |
| 2208 - Worship Ministry                         | 376          | —          | —          | —         | 376       | 358       |
| 2210 - General Ministry Expenses                | 487          | —          | —          | —         | 487       | 381       |
| 2220 - Catering expenses                        | 497          | —          | —          | —         | 497       | 144       |
| 2303 - Church office - Stationery               | (23)         | —          | —          | —         | (23)      | 19        |
| 2307 - Church office - copying/printing         | 739          | —          | —          | —         | 739       | 399       |
| 2310 - Church office - telephone                | 1,387        | —          | —          | —         | 1,387     | 1,607     |
| 2312 - Church Office - other expenses           | 1,211        | —          | —          | —         | 1,211     | 1,242     |
| 2350 - Upkeep of churchyard                     | 827          | —          | —          | —         | 827       | 324       |
| 2405 - Church - insurance                       | 7,154        | —          | —          | —         | 7,154     | 6,864     |
| 2410 - Church running - gas                     | 3,434        | —          | —          | —         | 3,434     | 454       |
| 2415 - Church running - electric                | 1,785        | —          | —          | —         | 1,785     | 914       |
| 2420 - Church running - water                   | 241          | —          | —          | —         | 241       | —         |
| 2430 - Church maintenance                       | 7,260        | —          | —          | —         | 7,260     | 1,236     |
| 2435 - Church Cleaning                          | 2,484        | —          | —          | —         | 2,484     | 680       |
| 2440 - Church service expenses                  | 328          | —          | 50         | —         | 378       | 208       |
| 2450 - Organ / piano tuning                     | 198          | —          | —          | —         | 198       | 406       |
| 2503 - Bookstall costs                          | 75           | —          | —          | —         | 75        | 197       |
| 2530 - CCCC - electricity                       | 3,609        | —          | —          | —         | 3,609     | 8,050     |
| 2540 - CCCC - gas                               | 8,328        | —          | —          | —         | 8,328     | 1,844     |
| 2560 - CCCC - maintenance                       | 7,707        | —          | —          | —         | 7,707     | 5,746     |
| 2570 - CCCC - water                             | 394          | —          | —          | —         | 394       | 560       |
| 2580 - CCCC - Cleaning                          | 3,408        | —          | —          | —         | 3,408     | 3,486     |
| 2590 - CCCC - other expenses                    | —            | —          | —          | —         | —         | 157       |
| 2801 - CCCC major repairs - structure           | —            | —          | 2,511      | —         | 2,511     | (2,512)   |
| 2840 - Flat expenses                            | 3,168        | —          | —          | —         | 3,168     | 3,606     |
| 2850 - Flat maintenance                         | 5,507        | —          | —          | —         | 5,507     | 1,753     |
| <b>Charitable activities Totals</b>             | 170,511      | —          | 3,481      | —         | 173,992   | 164,995   |
| <b>Other resources used</b>                     |              |            |            |           |           |           |
| 2315 - Legal fees                               | 2,893        | —          | 3,000      | —         | 5,893     | 2,400     |
| 2910 - Depreciation                             | 1,018        | —          | 608        | —         | 1,626     | 608       |
| 2920 - Repair funds expense                     | 400          | (400)      | —          | —         | —         | —         |
| <b>Other resources used Totals</b>              | 4,311        | (400)      | 3,608      | —         | 7,519     | 3,008     |

*There may be minor discrepancies in the totals if the pence are not being shown*

|                                    | Unrestricted | Designated | Restricted | Endowment | This year | Total<br>Last year |
|------------------------------------|--------------|------------|------------|-----------|-----------|--------------------|
| <b>Resources used Grand totals</b> | 176,547      | (400)      | 7,089      | —         | 183,237   | 168,212            |

*There may be minor discrepancies in the totals if the pence are not being shown*

|  | As at 31/12/2022 | As at 31/12/2021 |
|--|------------------|------------------|
|  | £                | £                |
| <b>Fixed assets</b>                                |                  |                  |
| Tangible assets                                    | 5,289            | 1,825            |
|  | <u>5,289</u>     | <u>1,825</u>     |
| <b>Current assets</b>                              |                  |                  |
| Debtors  | 11,289           | 27,858           |
| Cash at bank and in hand                           | 897,124          | 718,882          |
|  | <u>908,414</u>   | <u>746,741</u>   |
| <b>Liabilities</b>                                 |                  |                  |
| Creditors: Amounts falling due in one year         | 6,004            | 24,109           |
| <b>Net current assets less current liabilities</b> | <u>902,409</u>   | <u>722,631</u>   |
| <b>Total assets less current liabilities</b>       | <u>907,698</u>   | <u>724,457</u>   |
| <b>Total net assets less liabilities</b>           | <u>907,698</u>   | <u>724,457</u>   |
| <b>Represented by</b>                              |                  |                  |
| <b>Unrestricted</b>                                |                  |                  |
| Unrestricted - General fund                        | 884,498          | 698,637          |
| <b>Designated</b>                                  |                  |                  |
| Designated - Holiday at Home                       | 260              | 110              |
| Designated - Ladies Events                         | 175              | —                |
| Designated - MRIJO Fund                            | 30               | 30               |
| Designated - Church Repair Fund                    | 15,581           | 11,508           |
| <b>Restricted</b>                                  |                  |                  |
| Restricted - Children's Fund                       | 4,089            | 3,008            |
| Restricted - Roof Repair Fund                      | —                | 8,341            |
| Restricted - Clock Fund                            | 150              | —                |
| Restricted - Community Lunch                       | 255              | 110              |
| Restricted - Families Children Youth (FCY) Fund    | 2,260            | 2,260            |
| Restricted - JRuthven Flowers                      | 400              | 450              |
| <b>Funds of the church</b>                         | <u>907,698</u>   | <u>724,457</u>   |

*There may be minor discrepancies in the totals if the pence are not being shown*



Notes to the Financial Statements

## **1. Accounting Policies**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” published in March 2005 (revised May 2008) and applicable accounting standards.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### **Funds**

*Endowment funds* are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

*Restricted funds* represent income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and donations or grants received for specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

*Unrestricted funds* are general funds which can be used for PCC ordinary purposes. Some funds may be designated for a particular purpose but may also be used for ordinary purposes if necessary. These funds are also designated as unrestricted.

### **Incoming resources**

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received. Dividends are accounted for when receivable, and interest is accrued. All other income is recognized when it is receivable. All incoming resources are accounted for gross.

### **Resources used**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Parochial Church Council of Chislehurst  
Financial Statements for year ended 31 December 2022

Notes to the Financial Statements

**Fixed assets**

Consecrated and beneficed property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and which require a faculty for disposal as these are regarded as inalienable property. All expenditure on consecrated and beneficed buildings and movable church furnishings, whether for maintenance or improvement, is written off as expenditure.

Other fixtures, fittings and office equipment used within the church premises are depreciated on a straight-line basis over five years with a full annual charge taken in the year of acquisition. Individual items of equipment with a purchase price of £1,000 or less are written off in the year of acquisition.

**2. Staff Costs and Payments to PCC members**

|                            | <b>Vicar</b> | <b>Other staff</b> | <b>Total 2022</b> | <i>Vicar</i> | <i>Other staff</i> | <i>Total 2021</i> |
|----------------------------|--------------|--------------------|-------------------|--------------|--------------------|-------------------|
| <b>Employment costs</b>    | -            | 8,171              | 8,171             | 46           | 23,603             | 23,649            |
| <b>Accommodation costs</b> | 4,383        | 8,675              | 13,058            | 5,355        | 5,359              | 10,714            |
| <b>Working exp</b>         | 370          | 4,241              | 4,611             | 66           | 539                | 605               |
| <b>TOTAL</b>               | 4,753        | 21,087             | 25,840            | 5,467        | 29,501             | 34,968            |

The Vicar's employment costs are paid by the Diocese of Rochester, funded through the PCC's Parish Share contribution to the Diocese.

Most support costs are incurred solely for the work of the church and have therefore been allocated to activities directly relating to the work of the church.

*Additional payments to PCC members:*

During 2022 there were no additional payments to PCC Members.

Parochial Church Council of Chislehurst  
Financial Statements for year ended 31 December 2022

Notes to the Financial Statements

**3. Fixed Assets**

|                         |                            |              |
|-------------------------|----------------------------|--------------|
| <b>Gross Book Value</b> | At 1 January 2022          | 3,042        |
|                         | Additions                  | 5,090        |
|                         | Disposals                  | -            |
|                         | At 31 December 2022        | 8,132        |
| <b>Depreciation</b>     | At 1 January 2022          | 1,217        |
|                         | Charge for the year        | 1,626        |
|                         | Depreciation on disposals  | -            |
|                         | At 31 December 2022        | 2,843        |
| <b>Net Book Value</b>   | <b>At 31 December 2022</b> | <b>5,289</b> |
|                         | <i>At 1 January 2022</i>   | <i>1,825</i> |

Fixed Assets represent a CCTV security system (£1,217) which is depreciated by £608 per year over five years and an alarm system (£4,072) acquired in February 2022 which is depreciated by £1,018 per year over 5 years.

**4. Debtors**

|                      | <b>2022</b>   | <b>2021</b>   |
|----------------------|---------------|---------------|
| Gift Aid recoverable | 9,289         | 26,278        |
| Prepaid expenditure  | 2,000         | 1,580         |
| <b>Total</b>         | <b>11,289</b> | <b>27,858</b> |

Parochial Church Council of Chislehurst  
Financial Statements for year ended 31 December 2022

Notes to the Financial Statements

**5. Current assets**

Current assets comprise cash held in various bank accounts. An amount of £500,000 is currently held with the CCLA in the CBF Church of England Deposit Fund. The deposit rate as at 31 December 2022 was 3.24% A.E.R.

**6. Liabilities**

|  | <b>2022</b>  | <b>2021</b>   |
|--|--------------|---------------|
| <i>Amounts falling due within one year</i> |              |               |
| Accounts Payable                           | 4,670        | 23,211        |
| Agency collections                         | 1,334        | 898           |
| <b>Total</b>                               | <b>6,004</b> | <b>24,109</b> |

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Notes to the Financial Statements

**7. Fund Details** - A summary of the fund movements and balances is included in these accounts in the Statement of Financial Activities.

*Unrestricted Funds*

General Fund - used for the general purposes of the PCC

*Designated funds*

Church Repair Fund - these amounts are held with the Diocesan in a Church Repair Fund

Mrijo Fund – to be used for the benefit of Mrijo Parish in Kondoa Diocese, Tanzania

*Restricted Funds*

Roof Repair Fund – funds held solely for repairs to the Link roof

Children's Fund – funds held solely for furthering children's work at the church

Families' Minister Fund – held solely to contribute to the work of the Families Minister

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Notes to the Financial Statements

| <b>8. Giving to mission societies, charities and others</b> | <b>2022</b>   | <b>2021</b>   |
|---|---------------|---------------|
| Bromley Evangelical   | 25            | 25            |
| Bromley Foodbank  | 1,000         | 1,500         |
| Church Army   | -             | 1,000         |
| Church Mission Society                                      | 2,500         | 2,000         |
| Church Pastoral Aid Society                                 | 1,000         | 2,000         |
| Evangelical Alliance  | -             | 240           |
| Footsteps International                                     | 1,000         | 2,000         |
| Friends of Rochester Cathedral                              | -             | -             |
| Gideons   | -             | 400           |
| Mission Aviation Fellowship                                 | 750           | 1,500         |
| Nsumbi Trust  | 2,000         | 1,554         |
| OMF   | -             | 300           |
| St Christopher's Hospice                                    | 1,000         | 2,000         |
| The Bible Society   | -             | 1,000         |
| Welcare   | 2,500         | 5,000         |
| Kintsugi Hope   | 960           | 720           |
| Hope for Rehoboth   | 2,000         | 1,700         |
| Gifts of Encouragement                                      | -             | 30            |
| CAF – Afghan Refugees                                       | -             | 20            |
| MRIJO (Kondoa)  | 1,500         | 352           |
| Kondoa Diocese, Tanzania                                    | -             | 1,400         |
| Jesus Shaped People   | -             | 2,000         |
| Sharlands   | 550           | -             |
| Ukraine Humanitarian Appeal                                 | 1,000         | -             |
| Spinnaker   | 100           | -             |
| <b>TOTAL GIVING</b>   | <b>17,885</b> | <b>26,741</b> |

In addition, some collections at Christ Church are for specific beneficiaries and are passed on to them directly. The PCC acts as an agency and such funds do not form part of the resources of the PCC. In 2022 these were for The Children's Society (£914.60), Nsumbi Trust (£209.70), CPAS (£145) and Bromley Foodbank (£209.71).

Notes to the Financial Statements

**9. Reserves Policy.**

The PCC's policy is to maintain general reserves representing several months' expenditure, to enable it to continue to meet the normal running costs of the church in the event of a temporary shortfall in giving, donations and other income. In considering the appropriate level of reserves, the PCC has considered the normal fluctuation throughout the year of both income and expenditure, the extent to which commitments could be cancelled or reduced, and the need to meet unexpected expenditure on repairs to church and other buildings.

**10. Covid 19**

The PCC has reviewed the effect of the Covid 19 epidemic on its activities. Whilst there has been a moderate effect on income due to reduced church collections, the epidemic has not affected the charity as a going concern.

Notes to the Financial Statements

**Independent Examiner's Report to the PCC of Christ Church Chislehurst**

This report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 1 to 13 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act').

**Respective responsibilities of trustees and examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no 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 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christian Mole ACA, Chislehurst, Kent  
3 May 2023



This report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 1 to 13 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s.43 of the Charities Act 1993 ('the Act'). Respective responsibilities of trustees and examiner As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations. Basis of independent examiner's report My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. Independent examiner's statement In connection with my examination, no 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 41 of the Act; and • to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulations 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. Christian Mole ACA, Chislehurst, Kent