

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended 31 December 2022

The Parochial Church Council of Saint Martin of Tours Church, Chelsfield

Rector:

Revd Susan Atkinson-Jones
46 World's End Lane
Orpington
Kent
BR6 6AG

Primary Bank:

HSBC
249 High Street
Orpington
Kent
BR6 0NR

Registered Charity number: 1131573

**Report and Accounts for the Parochial Church Council
of the Ecclesiastical Parish of St. Martin of Tours, Chelsfield
Registered Charity No: 1131573
2022**

Aim and Purposes

The Parochial Church Council (PCC) of the parish of Chelsfield has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelical, social and ecumenical. The PCC is also responsible for the maintenance of the parish church and churchyard of St. Martin of Tours, Well Hill Mission church in Well Hill and the Parish Room in Skibbs Lane, Chelsfield.

On 1st June 2021, a joint benefice was formed of the parish of Chelsfield and the parish of St. Mary's Green Street Green with Pratts Bottom. Each parish retains its own PCC.

Clergy

The Rector and Incumbent is Reverend Susan Atkinson-Jones. She is assisted by the Associate Rector, Reverend Michael Gentry. In September 2022, Reverend Martin Hayward was ordained deacon and welcomed to the benefice clergy team as curate on a part-time, self-funding basis. All members of the clergy, supported by 4 lay readers, provide ministry across all four churches in the benefice.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community at St. Martin's and Well Hill. The PCC maintains an overview of worship and makes suggestions on how our services can involve the various groups that live within our parish.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion.

We try to enable people to live out their faith as part of the church community through:

- Services which provide sacraments and opportunities for worship, prayer and learning about the Gospel;
- Provision of pastoral care for people living in the parish;
- Missionary and outreach work.

We also keep in mind the 5 Marks of Mission which were adopted by General Synod in 1996:

- To proclaim the Good News of the Kingdom;
- To teach, baptise and nurture new believers;
- To respond to human need by loving service;
- To seek to transform unjust structures of society, to challenge violence of every kind and to pursue peace and reconciliation;
- To strive to safeguard the integrity of creation and sustain and renew the life of the earth.

Achievements and Performance

The lessening effects of Covid on daily life has allowed the return of a more normal pattern of services and social activities. An area in the church of St. Martin's remains available to those who continue to prefer greater social distancing, and the administration of Holy Communion continues to be by intinction rather than by sharing the cup. The PCC and clergy keep these measures under regular review.

We are slowly developing closer links with the other churches in the joint benefice formed in 2021, whilst retaining the unique characteristics of each member church. Several shared services have been held.

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

We continue to reach out to those parishioners who are unable to come to services for whatever reason by home visits and ensuring they are kept informed of services and social events.

Plans for the Future

We aim to develop a closer working relationship with people in the new benefice as restrictions ease. We will continue to make safeguarding a priority and will update our procedures in line with guidance and best practice. We will build on the achievements of the year and continue to expand our ministry and hope to encourage more of the regular congregation to return to the church post-pandemic.

As we move forward, we will analyse what has been working well and what can be improved upon, asking our followers what they would like to see over the next 12 months. We are closely listening to other Churches locally to see what they do and if it may work within our Churches and the Benefice.

Worship and Prayer

The PCC is keen to offer a range of services that our community find both socially beneficial and spiritually fulfilling. During 2022 the PCC continued to support the use of the Book of Common Prayer at St. Martin's as well as introducing new orders of service from Common Worship. Regular services are held at St. Martin's on Sundays at 10.00am and 6.30pm, as well as on Wednesdays at 9.30am.

At Well Hill Mission church, services are held on the second and fourth Sundays of the month at 10.00am.

Other services may be arranged to celebrate events in the Christian year or other special occasions. Details of services, both regular and special, are provided on the website and published in the monthly magazine.

Pastoral Care

Some parishioners are unable to attend church due to sickness or age. The clergy visit those who have requested it, to join in prayer and celebrate communion with them at their homes or in hospital. Other members of our congregation also identify and regularly visit members of the community who are sick or in need. If requested, prayers are said at Sunday services for those who are sick or in need.

The Memory Café meets monthly in the Brass Crosby Room. It is designed to provide a social environment for people living with dementia. It provides similarly for their carers, allowing them to share time with others who are in the same situation. Each meeting includes a short act of worship.

Mission, Evangelism and Social Media

In addition to many of our parishioners giving generously of their time in volunteering, the PCC seeks to use the biblical principle of tithing in its financial charitable giving, both directly and by facilitating third party collections. The Focus Group meets to co-ordinate identified needs and make representations to the PCC on which missionary and relief agency projects should be supported by direct giving and charity events. In 2022 a total of £9,542 was raised through St. Martin's supporting 11 charities. The principal charity supported continued to be Christian Aid raising £2,631. Fundraising for Bromley Food Bank and Leprosy Mission was promoted during Advent and raised £3,203 between the two charities including cheques made payable to the charities and gift aid. In addition, Well Hill raised £733 supporting 5 charities.

Our magazine keeps parishioners and friends informed of the important matters affecting our churches and parish community and includes articles that help us grow as Christians. It is published monthly and distributed via email to approximately 160 people. The monthly newsletter is also published on the church website. We additionally produce and distribute a small number of paper copies to those with no internet access and to be available in Church.

The parish website is <http://www.stmartinchelsfield.org.uk>. The Facebook page can be found at 'www.facebook.com/ChelsfieldStMartins', and it has 272 followers. St Martin's also has a Twitter account with 47 followers. The parish operates a YouTube channel which can be found at YouTube under St. Martin of Tours Chelsfield. One service a week from St. Martin's church is streamed live to the YouTube channel post-Covid in response to popular demand.

The Church Buildings and Grounds

The church of St. Martin of Tours is open during daylight hours for private prayer. The Brass Crosby Room and Parish Room are made available for church and local community groups. Donations are received towards the running costs of these rooms. Well Hill Mission church may be opened between services by contacting the PCC secretary.

Restoration & Quinquennial Maintenance: Thomas Ford & Partners have been commissioned to undertake two projects following their Quinquennial Survey in 2021. The smaller but more urgent of the two is the repair of the Victorian wall bordering the Tryhorn, which is collapsing and was deemed a risk to churchyard visitors. This has been cordoned off and at the time of writing is awaiting a scope of work from the architect before repairs can begin. The second larger-scale project encompasses the re-shingling of the spire, the repair of some external stone and timberwork, the replacement of missing roof tiles and repairs to some cracks in the stone frames of two stained glass windows. The architect has not been able to progress this work as quickly as the parish would like, but the PCC agreed to commence a fundraising campaign in 2023 in the hope that it can be completed as soon as possible.

Churchyard: A contractor is employed to undertake most of the churchyard maintenance at St. Martin's. This is normally supplemented by monthly volunteer working parties organised by the Church. A considerable amount of clearance has been achieved, improving safe access. The area around the Victorian wall remains cordoned off as it is unsafe. The church's architect is in the process of producing specifications for repair, and the PCC hopes that the work will be completed in 2023.

Well Hill Mission church: Regular repairs and maintenance to the church and grounds are carried out by volunteers. No major work has been necessary during the year.

Church Groups

There are a number of active church groups, including the Toddlers Group, Focus Group, Ladies Group, Memory Café, church choir, bellringers and a churchyard maintenance working group. Details of each of these groups are given on the website.

Deanery and Diocesan Synod Representation

Two members of the PCC are members of the Deanery Synod, and one of these also represents the Deanery on the Diocesan Synod. This maintains the important link between the parish and the wider structure of the church.

Ecumenical Relationships

St. Martin's is a member of 'Churches Together in Orpington', a Corporate Member of the Prayer Book Society and is listed on the Small Pilgrim Places Network.

Financial Review

The Financial Statements for the Parish of St. Martin's cover the year ending 31st December 2022. They incorporate the finances of Well Hill Mission and St. Martin's Toddlers Group. The net surplus for the year over all funds was £48.4k (2021: deficit of £27.4k). The results reflect the return to a more usual pattern of income and expenditure less affected by Covid. The comparative figures for 2021 reflect the significant effects of Covid had on our finances.

Total income for the year was £138.3k, of which £116.6k was unrestricted. This compares with total income in 2021 of £77.9k of which £64.5k was unrestricted. The increase in unrestricted income was primarily due to the receipt of legacies totalling £36k, and the resumption of fundraising activities after the lifting of the restrictions of Covid.

Total expenditure reduced from £105.3k in 2021 to £89.9k, of which £78.5k (2021: £74.3k) was from unrestricted funds. This unrestricted fund expenditure represents the on-going costs of running the parish and maintaining the church buildings. The reduction was mainly due to exceptional expenditure in 2021 of £22.7k to replace the boiler. The majority of our general expenditure continues to be the cost of ministry, followed by the cost of upkeep of St. Martin's church and churchyard. We benefited from a fixed price contract for utilities, taken out before the large increase in fuel cost, but the contract expires in August 2023, so fuel costs for next year will be significantly higher.

The Balance Sheet includes a sum of £105k in both Short-term deposits and Creditors. This was received as a restricted legacy during 2022. The PCC has been notified by the testator's solicitors that the legacy was not intended for this parish in spite of the wording of the Will which named Chelsfield parish. Diocesan solicitors are in correspondence with the testator's solicitors. This legacy is not included in the year's income.

Well Hill Mission church and the Toddlers Group maintain separate finances which are consolidated into the parish figures. Well Hill Mission church made a surplus of £1,264 (2021: deficit of £418). Gerry Walker, Well Hill's long-standing treasurer of 71 years, sadly died in June 2022. Well Hill Mission church received very generous donations in his memory at his funeral, totalling £1,460. The Toddlers Group made a small surplus of £37.

Reserves Policy

It is PCC policy to try to maintain a balance on 'free reserves' which equates to a minimum of 6 months of normal expenditure averaged over 3 years. It is held to smooth out fluctuations in cash flow and meet emergencies. Free reserves are defined as unrestricted funds, excluding fixed assets, and Well Hill Mission church funds. The balance of unrestricted free reserves at the end of the year 2022 was £84.6k, which represents approximately 12 months on that basis.

Short-term funds balances are held with the CCLA Church of England Deposit Fund and the Diocesan Board of Finance, primarily with the Diocesan Church Repair Fund.

Risk Management and Safeguarding

In compliance with the recommendations from Diocese of Rochester our 'Parish Safeguarding Officer' (PSO) has responsibility for Safeguarding of Children and Vulnerable Adults. Appropriate training has been undertaken by the PSO. It is now a requirement of all PCC members that they are DBS checked and undertake three safeguarding training courses, to give them a grounding in general safeguarding plus a module dealing with Domestic Abuse. Safeguarding policies are approved annually by the PCC. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults).

The PCC regularly kept the special Covid-secure risk assessments under review, using the guidance from the Church of England for all operational events during the pandemic. Even though the effects of the pandemic have lessened, the PCC continues to monitor the situation and make changes as appropriate.

St. Martin's church, Well Hill Mission church and the Parish Room are insured with Ecclesiastical Insurance. St. Martin's building and contents are insured for £8.87m. Well Hill's building is insured for £2.96m. The Parish Room, including contents, are insured for £2.96m. Public liability insurance cover is for £10m. There were no insurance claims during the year.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. It operates under the Church Representation Rules 2020 under the Church Representation and Minister Measure 2019, as updated from time to time. The PCC is a registered charity under the full name of The Parochial Church Council of the Ecclesiastical Parish of St. Martin of Tours Chelsfield, registered number 1131573. The PCC is responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are to be spent.

The method of appointment of PCC members is set out in the Church Representation Rules. Membership of the PCC consists of the clergy, churchwardens, synod representatives and members elected by those members of the congregation who are on the Electoral Roll of the church. All those adults who regularly attend services of worship and regard St. Martin's or Well Hill Mission as their principal church are encouraged to register on the Electoral Roll and stand for election to the PCC. On 31 December 2022 there were 100 members on the Church Electoral Roll.

There is usually a meeting of the full PCC every second month. There were 6 main meetings in 2022 as well as the Annual Parochial General Meeting (APCM), held in April. An additional meeting is held immediately following the APCM to appoint officers. Whilst PCC meetings in the first half of the year were held online via Zoom due to the continuing Covid restrictions, it was possible to hold meetings in person in July and November. The April APCM was held both in person and transmitted live via Zoom to allow maximum participation.

The average attendance at PCC meetings was 74%. 30 people attended the 2021 APCM held on 24th April 2022.

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

Standing Committee: Meets to make recommendations to the full PCC. It has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. Its members are the clergy, churchwardens, lay reader, treasurer and secretary.

Finance Committee: Discusses budgets, financial updates and any major financial matters arising and makes recommendations to the full PCC. It has the same membership as the Standing Committee, but other members with financial expertise are co-opted as required.

Volunteers

The work of the Church and its achievements are dependent upon the unquantifiable time and talents its members bring to support all of its activities. The PCC takes this opportunity to thank all who have contributed during the year in any way to support the mission of the Church.

Administrative Information

The church of St. Martin of Tours, Chelsfield is situated in the London Borough of Bromley and is located on the corner of Church Road and Court Road, Chelsfield, Kent. It is part of the Diocese of Rochester within the Church of England. It is part of the Benefice of Chelsfield with Green Street Green and Pratts Bottom.

Well Hill Mission church is situated just outside the London Borough of Bromley, in Kent. It is located about a mile east of Chelsfield Village and is reached at the end of a single-lane track leading off Well Hill Road. OS ref. TQ496642.

The correspondence address is through the Joint Benefice office at St. Mary's Church, Worlds End Lane Orpington BR6 6AG and via email at office@smasch.org.

PCC members who have served at any time from 1st January 2022 until the date this report was approved are:

Ex Officio members:

<i>Rector:</i>	Rev'd Susan Atkinson-Jones
<i>Associate Rector:</i>	Rev'd Michael Gentry
<i>Curate:</i>	Rev'd Michael Hayward (from September 2022)
<i>Churchwardens:</i>	Philippa Rooke and Paul Gosling
<i>Representatives on the Deanery or Diocesan Synods:</i>	Stephen McCann and Mary Tozer

Elected Members:

Michael Choong
Caroline Davis
Barry Foale (Treasurer)
Tony Hemmings
Val Hemmings
Ken I'Anson (Reader)
Anne Ireland (Secretary)
Jackie McCann
Wendy McDonnell (from 24th April 2022)
Jim Nicol
Jonathan Sargent
Graham Sawyer (to 24th April 2022)
Terry Sparkes (to 24th April 2022)
Paul Venton

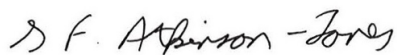
Bankers:

HSBC, 249 High Street, Orpington, Kent

Independent Examiner:

D J Lewis

Adopted by the PCC on 18th April 2023
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'S. F. Atkinson-Jones'.

The Reverend Susan Atkinson-Jones
(Chairman)

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	FUNDS 2021 £
INCOME AND ENDOWMENTS					
Voluntary income	2(a)	91,617	20,619	112,236	64,503
Activities for generating funds	2(b)	15,835	0	15,835	5,259
Income from investments	2(c)	1,147	832	1,979	197
Income from Church Activities	2(d)	8,022	228	8,250	7,940
Other incoming resources	2(e)	0	0	0	0
TOTAL INCOME		116,621	21,679	138,300	77,899
EXPENDITURE					
Church Activities	3(a)	77,315	11,236	88,551	105,308
Raising Funds	3(b)	1,315	0	1,315	20
TOTAL EXPENDITURE		78,630	11,236	89,866	105,328
NET INCOME/(EXPENDITURE)		37,991	10,443	48,434	-27,429
TRANSFER BETWEEN FUNDS	6	0	0	0	0
NET MOVEMENT IN FUNDS		37,991	10,443	48,434	-27,429
Total funds brought forward	11	104,771	116,007	220,778	248,207
Total funds carried forward	12	142,762	126,450	269,212	220,778

BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	7	47,651	47,651
		<u>47,651</u>	<u>47,651</u>
CURRENT ASSETS			
Debtors and prepayments	8	8,396	5,421
Short term deposits		288,798	159,164
Cash at bank and in hand		36,580	11,281
		<u>333,775</u>	<u>175,866</u>
LIABILITIES:			
Creditors - amounts falling due within one year	9	112,214	2,739
NET CURRENT ASSETS / (LIABILITIES)		<u>221,561</u>	<u>173,127</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		269,212	220,778
Creditors - amounts falling due after one year	9	0	0
TOTAL NET ASSETS		<u>269,212</u>	<u>220,778</u>
PARISH FUNDS			
Unrestricted	10	142,762	104,771
Restricted	10	126,450	116,007
		<u>269,212</u>	<u>220,778</u>

Approved by the PCC on 18 Apr 2023 and signed on its behalf by:



Reverend Susan Atkinson-Jones (PCC Chairman)

The Annual Report that prefaces these accounts, and the notes on pages 3 to 9, form part of this report.

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. 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, and with the Regulations' "true and fair view" provisions, it is also prepared under FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)1).

ASSETS

Consecrated and benefice property

Consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 and such assets are not capitalised in the financial statements.

Tangible fixed assets for use by charity

An impairment review is carried out at each year-end and any specific resultant loss identified included in the expenditure for the year. No such loss has been identified in the year.

Freehold land - "Landers Piece" is a 0.18 acres piece of land previously used as an overflow car park, valued as fallow agricultural land. It was valued at £2,250 in 2015 and the trustees consider this to remain a fair value.

Parish Room - this is 38.3% owned by the PCC, with the balance owned by the Diocese. It is leasehold property with 45 years of a 99 year lease still to run for a peppercorn rent. It was valued at £45,500 in 2015. It has not yet been possible to obtain guidance from the Diocese what a fair open market value attributable to the PCC should be. Until this is determined, the value showing in the accounts has been held at the 2015 value.

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life. If their cost is unknown or impossible to estimate the item is not capitalised. All items are listed in the Church's inventory.

Other tangible fixed assets are capitalised at cost if over £1,000 and have a useful life of more than one year. If donated, they are capitalised at a reasonable estimate of open market value at the date of receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- | | |
|------------------------------|---|
| • Freehold land | Nil |
| • Buildings <50yrs | Nil |
| • Buildings Leasehold >50yrs | Depreciated over the useful life of the building. |
| • Fixtures & Fittings. | 20 years |
| • Office Equipment | 3 years |

Short term deposits

Cash is held on short deposit with CCLA, Diocese and at the bank.

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its 'free reserves' as disclosed in the trustees' report.

Restricted Funds

These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Endowment Funds

We have no endowment funds.

2 INCOME AND ENDOWMENTS	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	FUNDS 2021 £
2(a) Voluntary income				
Regular giving:				
Gift Aid Donations	27,327	0	27,327	27,007
Tax recoverable	8,073	463	8,536	7,973
CAF Donations	6,450		6,450	6,330
Other - Non Gift Aid	720	0	720	960
Gift Aid Donations - (Well Hill)	1,660	0	1,660	1,545
Tax recoverable - (Well Hill)	415	78	493	386
Collections (open plate) at all services	2,958	6,904	9,862	7,920
Tax recoverable - GASDS	711		711	510
Collections at all services - (Well Hill)	341	868	1,209	1,346
Sundry donations	3,317	0	3,317	2,989
Special Funds Appeal	0		0	0
Sundry donations - (Well Hill)	2,665		2,665	400
Grants - One Off (Diocesan Energy Support)	931		931	0
Grants - One Off Energy (Well Hill)	49		49	0
Legacies	36,000	500	36,500	0
Donations (<i>Charity Events</i>)		555	555	219
Donations (<i>Church Restoration</i>)		1,000	1,000	20
Donations (Church Spire)		23	23	0
Donations (Churchyard Maintenance)		10,228	10,228	6,897
	91,617	20,619	112,236	64,503
2(b) Activities for generating funds				
Parish Room use - donations	3,321		3,321	2,297
Brass Crosby room lettings & donations	2,849		2,849	1,008
Let out for Local Council (Well Hill)	0		0	400
Grazing on lands leased by the PCC	920		920	640
Concerts	0		0	0
Fetes, bazaars, other fund raising events	8,745		8,745	914
	15,835	0	15,835	5,259
2(c) Income from investments				
Bank and CCLA Deposit Fund Interest	1,147	832	1,979	197
	1,147	832	1,979	197
2(d) Income from church activities				
Church Magazine	48		48	54
Bookstall: pens, church guides, printing	0		0	0
Extra's for Weddings & Funerals	1,484		1,484	718
PCC Fees for Weddings & Funerals	6,490		6,490	7,047
Toddler Group	0	228	228	121
	8,022	228	8,250	7,940
2(e) Other incoming resources				
Insurance claims	0	0	0	0
	0	0	0	0
TOTAL INCOMING RESOURCES	116,621	21,679	138,300	77,899

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
3(a) Church Activities				
Missionary and charitable giving: (includes Well Hill)				
Church Overseas:- Missionary societies	0	1,685	1,685	0
Overseas - Relief & Development agencies	10	3,127	3,137	3,367
Home:- Missionary & other Church Societies	0	0	0	0
Secular charites	184	4,055	4,239	3,082
Sub Total	194	8,867	9,061	6,449
Ministry:				
diocesan parish share	38,662		38,662	45,600
parish share (Well Hill contribution)	1,782		1,782	2,400
visiting clergy & pastoral staff	80		80	0
clergy working expenses	830		830	817
clergy expenses (Well Hill contribution)	262		262	245
rectory costs	4,056		4,056	4,261
Sub Total	45,672	0	45,672	53,323
Church - Running expenses (incl Insurance)	2,604		2,604	2,588
Running expenses (Well Hill)	575		575	542
Church Utility Bills	3,041		3,041	2,506
Utilities (Well Hill)	652		652	265
Church maintenance (incl organ tuning)	2,233		2,233	1,553
Maintenance & Replacement (Well Hill)	191		191	0
Church Quinquennial Repairs	0		0	1,204
Church Spire and stonework repairs	0		0	0
Church Restoration non Quinquennial	0	0	0	22,740
Church Repairs - Insurance Claim	0		0	0
Upkeep of Services	1,641		1,641	441
Upkeep of Services (Well Hill)	138		138	0
Mission & Evangelism	50		50	66
Advertising Services (incl Christmas Card)	222		222	84
Hospitality	0		0	81
Fees for organists.	2,550		2,550	1,230
Honorarium choirmaster	500		500	0
Toddler Group	0	191	191	84
Upkeep of churchyard	6,403	2,178	8,581	7,167
Magazine & bookstall	5		5	0
Parish Room running costs	1,794		1,794	1,156
Brass Crosby Room Running Costs	1,819		1,819	1,051
Field Running Costs	1,180		1,180	484
PCC running costs	100		100	100
Committee running costs (Well Hill)	0		0	62
Benefice Management and Admin.	5,040		5,040	2,122
Benefice Management and Admin. (Well Hill)	250		250	0
Bank charges	148		148	10
Other Support Costs	0		0	0
Sundries (Well Hill)	313		313	0
Sub Total	31,449	2,369	33,818	45,536
	77,315	11,236	88,551	105,308
3(b) Raising Funds				
Costs of fete and fund raising events	1,315		1,315	20
	1,315	0	1,315	20
TOTAL RESOURCES EXPENDED	78,630	11,236	89,866	105,328

INCOME AND ENDOWMENTS

4 ANALYSIS OF EXPENDITURE INCLUDING ALLOCATION OF SUPPORT COSTS

	Direct costs	Support costs	TOTAL
	£	£	£
Church activities, running and maintenance	82,950	5,600	88,551
	2022		2021
	£		£
Independent examiner's remuneration	100		100
(fees payable to the PCC's examiner for the examination of the financial statements)			

5 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	0	0
Average no. of employees	0	0

During the year the PCC had no contractual employees. The PCC made payment to Organists, cleaners and gardeners as private contractors paying against invoice.

5(a) RELATED PARTIES

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

6 ANALYSIS OF TRANSFER BETWEEN FUNDS

	Unrestricted £	Restricted £	TOTAL £
None	0	0	0

7 FIXED ASSETS

(all unrestricted)

	Freehold Land £	Leasehold Buildings £	Church equipment £	Total £
7(a) Tangible				
Cost of valuation At 1 January 2022	2,250	45,400	878	48,528
Disposal				
Additions at cost	0	0	0	0
At 31 December 2022	<u>2,250</u>	<u>45,400</u>	<u>878</u>	<u>48,528</u>
Depreciation At 1 January 2022		0	877	877
Withdrawn on disposal		0	0	0
Charge for the year.		0	0	0
At 31 December 2022	<u>0</u>	<u>0</u>	<u>877</u>	<u>877</u>
Net book value At 31 December 2022	<u>2,250</u>	<u>45,400</u>	<u>1</u>	<u>47,651</u>
At 31 December 2022	<u>2,250</u>	<u>45,400</u>	<u>1</u>	<u>47,651</u>

Depreciation on fixed asset properties has not been provided in these accounts as any charge is considered to be not material, on the basis that the asset has either a very long useful life; or a residual value, based on current value which is not materially different from its current value - see notes page 3 of this report for treatment of assets. All are functional assets.

7(b) Investments	£
The PCC currently has no investments.	0

8 CURRENT ASSETS

8(a) Investments	£
The PCC currently has no investments.	0

	2022 £	2021 £
8(b) Debtors (Unrestricted funds)		
Income tax recoverable	6,991	2,894
Prepayments	0	0
Other debtors	<u>1,405</u>	<u>2,527</u>
	<u>8,396</u>	<u>5,421</u>

9 LIABILITIES

	2022 £	2021 £
Amounts falling due within one year (unrestricted funds)		
Accruals and deferred income	45	0
Creditors for goods and services	588	647
Contested Legacy (including Interest)	104,988	0
Other creditors	<u>6,593</u>	<u>2,092</u>
	<u>112,214</u>	<u>2,739</u>
Amounts falling due after one year (unrestricted funds)	0	0

10 FUNDS

The restricted funds comprise the Church Building Restoration fund and the Churchyard Maintenance fund.

11 SUMMARY OF FUND MOVEMENTS

	Restricted Toddlers £	Restricted Restoration £	Restricted Spire £	Restricted Churchyard £	Restricted Total £
Balance at 1 January 2022	303	60,930	10,300	44,474	116,007
Incoming resources	228	2,332	24	10,228	12,812
Resources expended	-191	0	0	-2,178	-2,369
Investment gains	0	0	0	0	0
Transfer between funds	0	0	0	0	0
Balance at 31 December 2022	340	63,262	10,324	52,524	126,450

	Unrestricted Funds £	Restricted Funds £	Total £
Balance at 1 January 2022	104,771	116,007	220,778
Incoming resources	116,621	12,812	129,433
Resources expended	-78,630	-2,369	-80,999
Investment gains	0	0	0
Transfer between funds	0	0	0
Balance at 31 December 2022	142,762	126,450	269,212

12 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
Tangible Fixed Assets	47,651	0	47,651
Investment fixed assets	0	0	0
Current Assets	102,337	126,450	228,787
Liabilities			
Amounts falling due in one year	-7,226	0	-7,226
Amounts falling due after one year	0	0	0
Fund balance	142,762	126,450	269,212

Of the Unrestricted Funds, £43,095 has been set aside as Designated Funds for Quinquennial Church Repairs

Independent Examiner's Report

To the Trustees of St Martin of Tours, Chelsfield, Parochial Church Council

I report on the accounts for the year ended 31 December 2022.

Responsibilities and basis of report

The Church's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

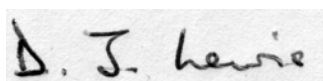
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

The Treasurer provided a full explanation of the issues relating to the contested legacy, and the legal advice regarding the treatment of the legacy until the matter is resolved.

I have no concerns about the handling of the contested legacy and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



D J Lewis

46 Sutherland Avenue
Petts Wood
Kent
BR5 1RB

18 April 2023