

**Report and Accounts for the Parochial Church Council  
of the Ecclesiastical Parish of St. Martin of Tours, Chelsfield  
Registered Charity No: 1131573  
2023**

### **Introduction**

The Parochial Church Council (PCC) of the parish of Chelsfield is responsible for working with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The parish church is St. Martin of Tours, Chelsfield. The parish also contains Well Hill Mission church. The PCC is 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.

The parish is part of the Benefice of Chelsfield with Green Street Green and 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 2023, Reverend Martin Hayward was ordained priest and continued as a self-supporting minister on a part-time basis as Assistant Curate. 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 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 services can involve the various groups that live within the parish. The PCC is responsible for the financial affairs of the parish.

### **Achievements and Performance**

The life of the parish has recovered well from the restrictions of Covid pandemic, though attendance at services at St. Martin's remained below pre-pandemic numbers. The church community engages with the wider local community through regular local newsletters and invitations to both church and social events.

Well Hill Mission church celebrated its 130th anniversary since foundation with a very successful flower festival and summer concert.

### **Plans for the Future**

The PCC continues to review activities with a view to increasing the involvement of parishioners in church and community life.

### **Services**

The PCC offers a range of services that our community find both socially beneficial and spiritually fulfilling. During 2024 the PCC continued to support the use of the Book of Common Prayer at St. Martin's as well as using the 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. A benefice service is held in each church in the benefice by rotation if there is a 5th Sunday in the month.

Messy church is held once a month on a Saturday at the church hall at St. Mary's Green St. Green.

A new Taizé service started in September 2023 and is continuing on a monthly basis.

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.

The church of St. Martin of Tours is open daily 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.

### **Pastoral Care**

Any parishioner who is unable to attend services for any reason can request a visit from a member of the clergy, to join in prayer and celebrate communion with them at their homes or in hospital. They are kept informed of services and activities. 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 and their carers. Each meeting includes a short act of worship.

### **Mission, Evangelism and Social Media**

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. Both the parish and the wider benefice have a Mission Action Plan to identify areas of church life where improvements may be made and action taken.

One or more services a week are streamed live from St. Martin's church on the YouTube channel - "St. Martin of Tours Chelsfield". There is an active Facebook page "ChelsfieldStMartins".

The parish website is <http://www.stmartinchelsfield.org.uk>.

### **Churches and Churchyard**

Architects commissioned by the PCC have prepared a specification of works necessary for the repair of the spire of St. Martin's church and of some of the external stonework. Acceptance of a quote for the works is expected in the spring of 2024 with a view to the works being completed over the summer. A fundraising campaign was started in 2023 and has raised the majority of the sums required. Further fund-raising will continue in 2024.

Other repairs and maintenance are undertaken as necessary by both volunteers and contractors as required.

### **Church Groups**

There are a number of active church groups, including the Toddlers 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. One member also is a representative on the Diocesan Synod. These representations maintain 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', and 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 Chelsfield cover the year ending 31st December 2023. The net surplus for the year over all funds was £120.3k (2022: £48.4k), before accounting for a small loss on revaluation of an asset of £1,250. The majority of this overall surplus represented the receipt of restricted donations in advance of the expected related expenditure. The net surplus on unrestricted funds was £7.6k (2022: £38k). The 2023 surplus included a one-off legacy of £7k (2022: £36k).

Total income for the year was £230.6k, of which £90.7k was unrestricted. This compares with total income in 2022 of £138.3k of which £116.6k was unrestricted. £117k of the restricted donations received were for the Spire Appeal.

General unrestricted expenditure increased slightly from £78.6k in 2022 to £83.2k in 2023. Unrestricted fund expenditure represents the on-going costs of running the parish and maintaining the churches and churchyard.

The Balance Sheet includes the sum of £109.6k (2022: £105k) in both short-term deposits and creditors. This represents a restricted legacy received in 2022, plus accumulated interest. The PCC was informed by the testator's solicitors that the legacy was not intended for the parish in spite of the wording of the Will which named the church of St. Martin of Tours, Chelsfield. Diocesan solicitors continue to be in correspondence with the testator's solicitors and the matter is yet to be resolved. The legacy was not included in the parish'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 £1,883 (2022: £1,264), of which the 130th anniversary celebrations contributed £1,118. The Toddlers Group made a small surplus of £62.

## **Reserves Policy**

It is PCC policy to try to maintain a balance on free reserves which equates to a minimum of 6 months of general 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 2023 was £90.2k, which represented approximately 14 months' general expenditure.

Short-term funds balances are held with the CCLA Church of England CBF 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 the Parish Safeguarding Officer (PSO) has responsibility for the safeguarding of children and vulnerable adults. Appropriate training has been undertaken by the PSO. PCC members are DBS checked and undertake safeguarding training courses. 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.

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 Mission church'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**

Chelsfield Parish is part of the Diocese of Rochester. It operates under the Church Representation Rules 2020 under the Church Representation and Ministers 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 its financial affairs and for making decisions on all matters of general concern and importance to the parish.

PCC members are appointed in accordance with the Church Representation Rules. Membership consists of the clergy, churchwardens, synod representatives and members elected by those members of the congregation who are on the Electoral Roll of the parish. On 31 December 2023 there were 105 members on the Church Electoral Roll. PCC meetings are held every 2 months.

A number of sub-committees have delegated powers and meet between full meetings of the PCC:

Standing Committee: - has the power to transact business between full PCC meetings, subject to limitations set 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 parish 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. What3words ref: finger.amused.rate.

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. What3words ref: itself.maps.mason.

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

## **Trustees**

PCC members are trustees of the registered charity. Members who served at any time from 1st January 2023 until the date this report was approved are:

### **Ex Officio members:**

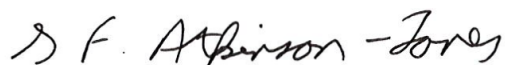
<i>Rector:</i>	Rev'd Susan Atkinson-Jones
<i>Associate Rector:</i>	Rev'd Michael Gentry
<i>Assistant Curate:</i>	Rev'd Martin Hayward
<i>Churchwardens:</i>	Philippa Rooke and Paul Gosling
<i>Representatives on the Deanery or Diocesan Synods:</i>	Paul Gosling, Stephen McCann and Mary Tozer

**Elected Members:** Karen Barter (from 21st April 2023)  
Michael Choong  
Caroline Davis  
Barry Foale (Treasurer)  
Tony Hemmings  
Val Hemmings  
Ken I'Anson (Reader)  
Anne Ireland (Secretary)  
Jackie McCann  
Wendy McDonnell  
Jim Nicol (to 2nd April 2023)  
Jonathan Sargant  
Paul Venton

**Bankers:** HSBC, 249 High Street, Orpington, Kent

**Independent Examiner:** D J Lewis

Adopted by the PCC on  
and signed on their behalf by:

A handwritten signature in black ink, reading "S F. Atkinson-Jones". The signature is written in a cursive, flowing style.

The Reverend Susan Atkinson-Jones  
(Chairman)

PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	FUNDS 2022 £
<b>INCOME AND ENDOWMENTS</b>					
Voluntary income	2(a)	57,241	133,646	190,887	112,236
Activities for generating funds	2(b)	20,295	0	20,295	15,835
Income from short term deposits	2(c)	3,833	5,891	9,724	1,979
Income from Church Activities	2(d)	9,412	321	9,733	8,250
Other incoming resources	2(e)	0	0	0	0
<b>TOTAL INCOME</b>		<b>90,781</b>	<b>139,858</b>	<b>230,639</b>	<b>138,300</b>
<b>EXPENDITURE</b>					
Church Activities	3(a)	82,157	27,225	109,382	88,551
Raising Funds	3(b)	996	0	996	1,315
<b>TOTAL EXPENDITURE</b>		<b>83,153</b>	<b>27,225</b>	<b>110,378</b>	<b>89,866</b>
NET INCOME/(EXPENDITURE) BEFORE REVALUATION OF FIXED ASSETS		7,628	112,633	120,261	48,434
NET LOSS ON REVALUATION	7b8a	-1,250	0	-1,250	0
NET INCOME/(EXPENDITURE)		6,378	112,633	119,011	48,434
TRANSFER BETWEEN FUNDS	6	0	0	0	0
NET MOVEMENT IN FUNDS		6,378	112,633	119,011	48,434
Total funds brought forward	11	142,762	126,450	269,212	220,778
Total funds carried forward	1 & 12	<b>149,140</b>	<b>239,083</b>	<b>388,223</b>	<b>269,212</b>

PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

**BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7(a)	46,401	47,651
Investments	7(b)	0	0
		<u>46,401</u>	<u>47,651</u>
<b>CURRENT ASSETS</b>			
Debtors and prepayments	8(b)	25,182	8,396
Short term deposits	1	415,592	288,798
Cash at bank and in hand		21,674	36,580
		<u>462,448</u>	<u>333,775</u>
<b>LIABILITIES:</b>			
Creditors - amounts falling due within one year	1 & 9	120,626	112,214
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u><b>341,822</b></u>	<u>221,561</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>388,223</u>	<u>269,212</u>
Creditors - amounts falling due after one year	9	0	0
<b>TOTAL NET ASSETS</b>		<u><b>388,223</b></u>	<u>269,212</u>
<b>PARISH FUNDS</b>			
Unrestricted	10	149,140	142,762
Restricted	10	239,083	126,450
		<u><b>388,223</b></u>	<u>269,212</u>

Approved by the PCC on 21 March 2024 and signed on its behalf by the Reverend Susan Atkinson-Jones (PCC Chairman)

*S F. Atkinson-Jones*  
(chairman):

Note 1.

The notes that preface these accounts and on pages 3 to 9 form part of this report.

## PAROCHIAL CHURCH COUNCIL OF ST MARTIN OF TOURS, CHELSFIELD

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

#### 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. They are 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. The trustees have reviewed the valuation and consider a fair value to be £1,000.

Parish Room - this is 38.3% owned by the PCC, with the balance owned by the Diocese. It is leasehold property with 44 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.

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  |
| • Leasehold buildings | Depreciated over the useful life of the building |
| • Fixtures & Fittings | 20 years   |
| • Office Equipment    | 3 years  |

##### Short term deposits

Cash balances are held on short term deposit with CCLA, the Diocese and at the bank.

#### Liabilities

Amounts falling due within one year include the sum of £109,597, which represents a legacy, with accumulated interest, paid to the parish in error by the executors of the testator's Will. This sum, with any further earned interest, will be paid to the intended beneficiary once the Diocesan legal team have agreed arrangements for its return.

#### 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 spending on a future project. Any such designated funds are not included in 'free reserves' as disclosed in the trustees' report.

##### Restricted Funds

These are funds that must be spent on specific purposes as defined by the donor or at the outset of fund-raising. Details of the individual restricted funds held are shown in the notes to the accounts.

##### Endowment Funds

There are no endowment funds.



PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2023 (continued)

2 INCOME AND ENDOWMENTS	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	FUNDS 2022 £
<b>2(a) Voluntary income</b>				
Regular giving:				
Gift Aid Donations	25,599	0	25,599	27,327
Tax recoverable from <u>all</u> donations	6,528	12,022	18,550	8,536
CAF Donations	6,625		6,625	6,450
Other - Non Gift Aid	720	0	720	720
Gift Aid Donations - (Well Hill)	0	0	0	1,660
Tax recoverable - (Well Hill)	472	211	683	493
Collections (open plate) at all services	3,629	7,829	11,458	9,862
Tax recoverable - GASDS	822		822	711
Collections at all services - (Well Hill)	2,297	1,444	3,741	1,209
Sundry donations	2,459	0	2,459	3,317
Sundry donations - (Well Hill)	1,090		1,090	2,665
Grants - One Off (Diocesan Energy Support)	0		0	931
Grants - One Off Energy (Well Hill)	0		0	49
Legacies	7,000	3,000	10,000	36,500
Donations (Charity Events)		576	576	555
Donations (Church Restoration)		0	0	1,000
Donations (Church Spire)		103,259	103,259	23
Donations (Churchyard Maintenance)		5,305	5,305	10,228
	<u>57,241</u>	<u>133,646</u>	<u>190,887</u>	<u>112,236</u>
<b>2(b) Activities for generating funds</b>				
Parish Room use - Lettings & donations	8,730		8,730	3,321
Brass Crosby room lettings & donations	3,210		3,210	2,849
Let out for Local Council (Well Hill)	400		400	0
Grazing on lands leased by the PCC	1,190		1,190	920
Flower Festival & Concert (Well Hill)	1,288		1,288	0
Fetes, bazaars, other fund raising events	5,477		5,477	8,745
	<u>20,295</u>	<u>0</u>	<u>20,295</u>	<u>15,835</u>
<b>2(c) Income from short term deposits</b>				
Bank and CCLA Deposit Fund Interest	3,833	5,891	9,724	1,979
	<u>3,833</u>	<u>5,891</u>	<u>9,724</u>	<u>1,979</u>
<b>2(d) Income from church activities</b>				
Church Magazine	47		47	48
Extra's for Weddings & Funerals	2,136		2,136	1,484
PCC Fees for Weddings & Funerals	7,229		7,229	6,490
Toddler Group	0	321	321	228
	<u>9,412</u>	<u>321</u>	<u>9,733</u>	<u>8,250</u>
<b>2(e) Other incoming resources</b>				
Insurance claims	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>90,781</u>	<u>139,858</u>	<u>230,639</u>	<u>138,300</u>

# PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2023(continued)

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>3(a) Church Activities</b>				
Missionary and charitable giving: (includes Well Hill)				
Church Overseas:- Missionary societies	0	0	0	1,685
Overseas - Relief & Development agencies	8	5,950	5,958	3,137
Home:- Missionary & other Church Societies	0	0	0	0
Secular charities	127	4,748	4,875	4,239
Sub Total	135	10,698	10,833	9,061
Ministry:				
diocesan parish share	37,647		37,647	38,662
parish share (Well Hill contribution)	1,981		1,981	1,782
visiting clergy & pastoral staff	26		26	80
clergy working expenses	1,196		1,196	830
clergy expenses (Well Hill contribution)	294		294	262
rectory costs	3,788		3,788	4,056
Sub Total	44,932	0	44,932	45,672
Church - Running expenses (incl Insurance)	2,783		2,783	2,604
Running expenses (Well Hill)	616		616	575
Church Utility Bills	3,659		3,659	3,041
Utilities (Well Hill)	216		216	652
Church maintenance (incl organ tuning)	2,816		2,816	2,233
Maintenance & Replacement (Well Hill)	414		414	191
Church Quinquennial Repairs	0		0	0
Church Spire and stonework repairs	0	14,748	14,748	0
Church Restoration non Quinquennial	0	0	0	0
Church Repairs - Insurance Claim	0		0	0
Upkeep of Services	1,810		1,810	1,641
Upkeep of Services (Well Hill)	0		0	138
Mission & Evangelism	50		50	50
Publicity (incl Christmas Card & Magazine)	184		184	222
Hospitality	0		0	0
Fees for organists.	1,475		1,475	2,550
Honorarium choirmaster	500		500	500
Toddler Group	0	258	258	191
Upkeep of churchyard	5,323	1,521	6,844	8,581
Messy Church	1,459		1,459	0
Parish Room running costs	7,752		7,752	1,794
Brass Crosby Room Running Costs	2,084		2,084	1,819
Field Running Costs	484		484	1,180
PCC running costs	100		100	100
Committee running costs (Well Hill)	0		0	0
Benefice Management and Admin.	4,796		4,796	5,040
Benefice Management and Admin. (Well Hill)	289		289	250
Bank charges	149		149	148
Other Support Costs	0		0	5
Sundries (Well Hill)	131		131	313
Sub Total	37,090	16,527	53,617	33,818
	82,157	27,225	109,382	88,551
<b>3(b) Raising Funds</b>				
Costs of fete and fund raising events	826		826	1,315
Costs of Concert & Flower Festival (Well Hill)	170		170	0
	996	0	996	1,315
<b>TOTAL RESOURCES EXPENDED</b>	<b>83,153</b>	<b>27,225</b>	<b>110,378</b>	<b>89,866</b>

# PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2023 (continued)

## INCOME AND ENDOWMENTS

### 4 ANALYSIS OF EXPENDITURE INCLUDING ALLOCATION OF SUPPORT COSTS

	Direct costs £	Support costs £	TOTAL £
Church activities, running and maintenance	93,374	5,175	98,549
	2023 £		2022 £
Independent examiner's remuneration	100		100
(fees payable to the PCC's examiner for the examination of the financial statements)			

### 5 STAFF COSTS

	2023 £	2022 £
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.

# PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2023 (continued)

## 6 ANALYSIS OF TRANSFER BETWEEN FUNDS

	Unrestricted £	Restricted £	TOTAL £
None	0	0	0

## 7 FIXED ASSETS (all unrestricted)

		Freehold Land £	Leasehold Buildings £	Other tangible fixed assets £	Total £
7(a) Tangible					
Cost of valuation	At 1 January 2023	2,250	45,400	878	48,528
	Disposal				
	Loss on Revaluation	-1,250	0	0	-1,250
	At 31 December 2023	<u>1,000</u>	<u>45,400</u>	<u>878</u>	<u>47,278</u>
Depreciation	At 1 January 2023		0	877	877
	Withdrawn on disposal		0	0	0
	At 31 December 2023	<u>0</u>	<u>0</u>	<u>877</u>	<u>877</u>
Net book value	At 31 December 2023	<u>1,000</u>	<u>45,400</u>	<u>1</u>	<u>46,401</u>
	At 31 December 2022	2,250	45,400	1	47,651

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.

## 8 CURRENT ASSETS

### 8(a) Investments

The PCC currently has no investments.

### 8(b) Debtors (Unrestricted funds)

Income tax recoverable  
Prepayments  
Other debtors

2023 £	2022 £
16,723	6,991
0	0
8,459	1,405
<u>25,182</u>	<u>8,396</u>

## 9 LIABILITIES

Amounts falling due within one year (unrestricted funds)

Accruals and deferred income

Creditors for goods and services

Other creditors

Sub Total Amounts falling due within one year (in the accounts)

Legacy received in error to be returned - (See Note page 3)

2023 £	2022 £
1,740	45
1,142	588
8,147	6,593
<u>11,029</u>	<u>7,226</u>
<u>109,597</u>	<u>104,988</u>
<u>120,626</u>	<u>112,214</u>

Amounts falling due after one year (unrestricted funds)

0

0

# PAROCHIAL CHURCH COUNCIL OF ST.MARTIN-OF-TOUR, CHELSFIELD

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2023 (continued)

## 10 FUNDS

The Restricted funds comprise: The Toddler Group, Church Restoration, Spire Project, New Churchyard and Charity Funds.

## 11 SUMMARY OF FUND MOVEMENTS

<i>Restricted Funds Itemised</i>	Restricted Toddlers £	Restricted Restoration £	Restricted Spire £	Restricted Churchyard £	Restricted Charities £
Balance at 1 January 2023	340	63,262	10,324	52,524	0
Incoming resources	321	5,089	116,953	6,797	10,698
Resources expended	-258	0	-14,748	-1,521	-10,698
Transfer between funds	0	0	0	0	0
Balance at 31 December 2023	<u>403</u>	<u>68,351</u>	<u>112,529</u>	<u>57,800</u>	<u>0</u>

<i>*Restricted Funds Total from lines above</i>	Unrestricted Funds £	Restricted *Funds £	Total £
Balance at 1 January 2023	142,762	126,450	269,212
Incoming resources	90,781	139,858	230,639
Resources expended	-83,153	-27,225	-110,378
Net Loss on revaluation of fixed assets	-1,250	0	-1,250
Transfer between funds	0	0	0
Balance at 31 December 2023	<u>149,140</u>	<u>239,083</u>	<u>388,223</u>

## 12 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £
Tangible Fixed Assets	46,401	0	46,401
Current Assets (see note page 3)	223,365	239,083	462,448
Liabilities			
Amounts falling due in one year (see note page 3)	-120,626	0	-120,626
Amounts falling due after one year	0	0	0
<b>Fund balance</b>	<u>149,140</u>	<u>239,083</u>	<u>388,223</u>

### **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 2023.

#### **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**

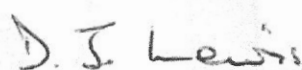
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

Entries relating to a contested legacy have been handled in accordance with advice from legal experts and are excluded from the charity funds until the issue is resolved.

I have no concerns about the handling of this 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

19 March 2024