

**Report and Accounts for the Parochial Church Council
of the Ecclesiastical Parish of St. Martin of Tours, Chelsfield
Registered Charity No: 1131573
2024**

Objects

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. It is also responsible for the financial affairs of the parish and the maintenance of the parish church and churchyard of St. Martin of Tours, Chelsfield, 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, and, on a part-time basis, by Reverend Martin Hayward. All members of the clergy, supported by 4 lay readers, provide ministry across all four churches in the benefice.

Aims and Objectives

The PCC is committed to enabling as many people as possible to worship and to become part of the 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.

Services

The PCC offers a range of services that our parishioners find both spiritually fulfilling and socially beneficial. 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. Services are held at Well Hill Mission church 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.

A Taizé service is held monthly in St. Martin's. Messy church is held once a month on a Saturday at the church hall at St. Mary's Green St. Green.

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 online at the parish's page on A Church Near You and published in the monthly church magazine and Chelsfield Village Voice.

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. Sadly the Memory Café, which provided a social environment for people living with dementia and their carers had to close during the year due to diminishing numbers.

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.

There is an active Facebook page “ChelsfieldStMartins”. A magazine is published and emailed to interested parties. Paper copies of the magazine are also available.

The parish’s own website requires redevelopment, but information about the parish and services is given at www.achurchnearyou.com/chelsfield.

Churches and Churchyard

The repair of the spire and associated stonework has continued to be the major project during the year. Unfortunately the work, which it had originally been hoped to carry out in the summer of 2024, had to be postponed to the spring of 2025 due to delays in receiving the necessary permissions and licences from the various governing bodies. Work commenced in March 2025, and it is hoped that it will be completed by the summer.

Fundraising for the Spire Appeal continued through the year, and in spite of increased costs due to the delays, the majority of the funds required have been received or pledged. £45.4k was received in donations to the Appeal during the year. A total of £52.7k expenditure was incurred in the year, for professional fees, the purchase of the new oak shingles and other preliminary costs, leaving a balance on the fund at 31st December 2024 of £105.3k. Pledges for donations to be given in 2025, together with further fund-raising activities, are expected to cover the remaining expenditure on the project.

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

Church Groups

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

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.

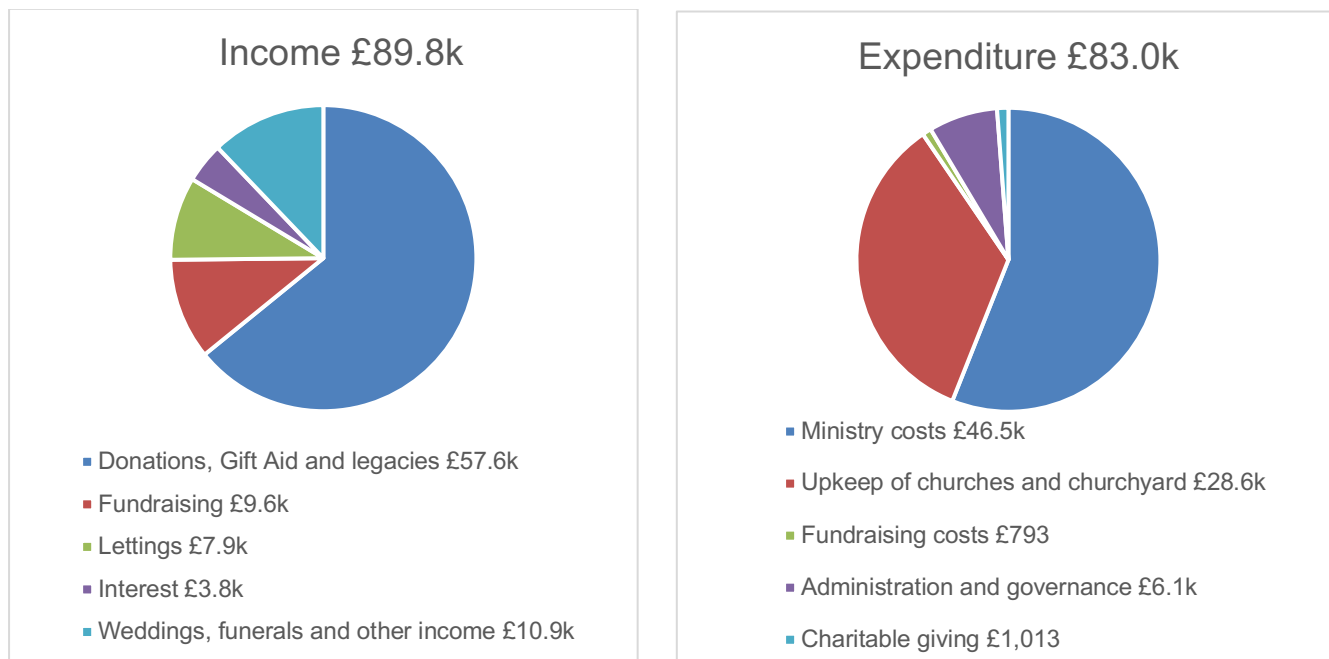
Ecumenical Relationships

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 2024.

The net surplus for the year over all funds was £8.6k, of which £6.8k related to unrestricted funds. A summary of unrestricted income and expenditure is shown in the charts below:



The majority of charitable giving is made from the restricted funds with special collections at services and on other occasions. Along with the £1k from unrestricted funds shown above, a total of £12.5k was donated to selected charities during the year, increased from £10.8k in 2023.

There are 5 restricted funds, where the income received has to be spent on the specified purpose. The restriction can arise from a donor's wishes that a donation is spent on a particular thing, or may be as a result of the launch of an advertised project, such as the Spire Appeal. It may also arise from the activities of one of the church groups, such as the Toddlers' group.

The restricted funds are:

The Spire Appeal - launched in 2022 to raise funds for the repair of the spire of the parish church and associated stonework. As noted above, the majority of the funds have already been raised or pledged.

The Restoration Fund - a historical fund for the repair of the parish church. Donations were received in the year of £9.3k. No expenditure from the fund was made during the year.

The Churchyard Fund - a fund for the upkeep of the churchyard at St. Martin's. Donations totalling £5.3k were received in the year, and expenditure of £1.3k incurred.

Charities Fund - this fund is used for special fundraising in the parish on behalf of a particular charity. A Focus group recommends to the PCC a selection of charities to be supported during the year, and other charities may be identified as circumstances arise. A total of £11.5k was raised and donated during the year from this fund.

Toddlers' Group - the Toddlers' Group keeps its own funds for running the group.

The Balance Sheet includes the sum of £111.3k (2023: £109.6k) in both short-term deposits and creditors. This represents a restricted legacy of £103.7k received in 2022, plus accumulated interest. As reported last year, the PCC was informed by the testator's solicitors that the legacy was not intended for the parish contrary to the wording of the signed and witnessed Will which named the church of St. Martin of Tours, Chelsfield. Any payment to the intended legatee by the PCC has legally to be approved by the Charity Commission, and there have been discussions through the year between nominated PCC members, the Diocesan solicitors and the Charity Commission to try to achieve the required approval. The PCC has incurred legal and other costs in dealing with the matter, and it has been agreed that these will be deducted from the legacy amount. In late March 2025, the Charity Commission approved a draft Order for the ex-gratia payment of the legacy, less agreed costs, to the intended beneficiary, and, on receipt of the final Order the payment will be made.

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 £2,812 (2023: £1,883). The Toddlers Group made a small surplus of £114.

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 2024 was £97.4k which represented approximately 15 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 £13.3m. Well Hill Mission church's building is insured for £3.33m. The Parish Room, including contents, are insured for £3.33m. Public liability insurance and employer's liability cover is in place for £10m each. 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.

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 2024 there were 105 members on the Church Electoral Roll. PCC meetings are generally 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 2024 until the date this report was approved are:

Ex Officio members:

Rector: Rev'd Susan Atkinson-Jones
Associate Rector: Rev'd Michael Gentry
Assistant Curate: Rev'd Martin Hayward
Churchwardens: Philippa Rooke
Paul Gosling (to 21st April 2024)
Representatives on the Deanery or Diocesan Synods:
Paul Gosling, Stephen McCann and Mary Tozer

Elected Members:

Karen Barter
Michael Choong
Caroline Davis
Barry Foale (Treasurer to 1st August 2024)
Tony Hemmings
Val Hemmings
Ken l'Anson (Reader)
Anne Ireland (Secretary)
Jackie McCann
Wendy McDonnell
Jonathan Sargent
Paul Venton (to 21st April 2024)
Angela Wilkins (from 21st April 2024)
Chris Mead (Treasurer from 1st August 2024)

Co-opted:

Safeguarding Officer:

Stephen McCann

Bankers:

HSBC, 249 High Street, Orpington, Kent

Independent Examiner:

D J Lewis

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



16th April 2025

The Reverend Susan Atkinson-Jones
(Chairman)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31ST DECEMBER 2024**

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	<u>Note</u>	£	£	£	£
INCOME					
Voluntary income	2a	57,567	46,039	103,606	190,887
Activities for generating funds	2b	17,502	9,539	27,041	20,295
Income from short term deposits	2c	3,757	11,754	15,511	9,724
Income from church activities	2d	10,931	389	11,320	9,733
TOTAL INCOME		89,757	67,721	157,478	230,639
EXPENDITURE					
Church activities	3a	82,138	64,423	146,561	109,282
Raising funds	3b	793	1,377	2,170	996
Governance	3c	100	0	100	100
TOTAL EXPENDITURE		83,031	65,800	148,831	110,378
NET INCOME BEFORE REVALUATION		6,726	1,921	8,647	120,261
Net loss on revaluation of assets	3c	0	0	0	-1,250
NET INCOME		6,726	1,921	8,647	119,011
Transfers between funds	6	0	0	0	0
NET MOVEMENT IN FUNDS		6,726	1,921	8,647	119,011
TOTAL FUNDS BROUGHT FORWARD		149,141	239,082	388,223	269,212
TOTAL FUNDS CARRIED FORWARD		155,867	241,003	396,870	388,223

BALANCE SHEET AT 31ST DECEMBER

		2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	7	46,401	46,401
Investments		0	0
		<u>46,401</u>	<u>46,401</u>
CURRENT ASSETS			
Debtors and prepayments	8	9,781	25,182
Short term deposits		419,930	415,592
Cash at bank and in hand		79,398	21,674
		<u>509,109</u>	<u>462,448</u>
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	9	158,640	120,626
NET CURRENT ASSETS		<u>350,469</u>	<u>341,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
Creditors - amounts falling due after one year		0	0
TOTAL NET ASSETS		<u><u>396,870</u></u>	<u><u>388,223</u></u>
PARISH FUNDS			
Unrestricted	10	155,867	149,140
Restricted	10	241,003	239,082
TOTAL FUNDS		<u><u>396,870</u></u>	<u><u>388,223</u></u>

Approved by the PCC on 10th April 2025 and signed on its behalf by Reverend Susan Atkinson-Jones

Chairman

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2024

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 S10(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.

Short term deposits

Cash is held on short deposit with CCLA, the Diocese and at the bank. Deposits include £111,268 in respect of the legacy received in error.

LIABILITIES

Amounts falling due within one year include the sum of £111,268 in respect of a legacy paid to the PCC in error by the testator's executors. The PCC has applied to the Charity Commission for approval to make an ex-gratia payment on moral grounds to the testator's clearly identified intended beneficiary. Such ex-gratia payment would reflect certain legal costs and other adjustments, significantly reducing the amount to be paid compared with the amount currently provided for.

FUNDS

Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Restricted Funds

These are funds that must be spent on specific purposes either as advertised by the PCC in fundraising or by donors.

Endowment Funds

There are no endowment funds.

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2024 (cont)

2	INCOME	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>TOTAL</u> <u>2024</u>	<u>TOTAL</u> <u>2023</u>
		£	£	£	£
2(a)	Voluntary income:				
	Planned giving with Gift Aid	25,608	0	25,608	25,599
	Gift Aid recoverable	8,134	0	8,134	7,822
	Open plate collections at services	6,108	11,503	17,611	16,048
	Other donations	11,387	34,536	45,923	131,418
	Legacies	6,000	0	6,000	10,000
	Other income	330	0	330	0
		<u>57,567</u>	<u>46,039</u>	<u>103,606</u>	<u>190,887</u>
2(b)	Activities for generating funds:				
	Parish Room lettings	3,742	0	3,742	8,730
	Brass Crosby room lettings	2,450	0	2,450	3,211
	Well Hill lettings	800	0	800	400
	Grazing on lands leased by the PCC	880	0	880	1,190
	Well Hill concert	1,050	0	1,050	1,288
	Fetes, raffles and other events	8,580	9,539	18,119	5,476
		<u>17,502</u>	<u>9,539</u>	<u>27,041</u>	<u>20,295</u>
2(c)	Income from short term deposits:				
	Bank and CCLA Deposit Fund Interest	3,757	11,754	15,511	9,724
		<u>3,757</u>	<u>11,754</u>	<u>15,511</u>	<u>9,724</u>
2(d)	Income from church activities:				
	Church magazine	26	0	26	47
	PCC fees for weddings & funerals	7,776	0	7,776	7,229
	Extras for weddings & funerals	1,568	0	1,568	2,136
	Toddler Group	0	389	389	321
	Other	1,561	0	1,561	0
		<u>10,931</u>	<u>389</u>	<u>11,320</u>	<u>9,733</u>
	TOTAL INCOME	<u><u>89,757</u></u>	<u><u>67,721</u></u>	<u><u>157,478</u></u>	<u><u>230,639</u></u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST MARTIN OF TOURS, CHELSFIELD

Registered Charity: 1131572

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2024 (cont)

3 EXPENDITURE	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
3(a) Cost of Church Activities:				
Missionary and charitable giving:				
Church Overseas - Missionary societies	0	0	0	0
Overseas - Relief & Development agencies	697	10,440	11,137	5,958
Home - Missionary & other Church Societies	0	0	0	0
Secular charites	316	1,062	1,378	4,875
	<u>1,013</u>	<u>11,502</u>	<u>12,515</u>	<u>10,833</u>
Ministry:				
Diocesan parish share	41,307	0	41,307	39,654
Clergy working expenses	1,536	0	1,536	1,491
Rectory costs	3,690	0	3,690	3,788
	<u>46,533</u>	<u>0</u>	<u>46,533</u>	<u>44,933</u>
Running costs:				
Church running expenses (incl Insurance)	4,435	95	4,530	3,399
Church utility bills	4,541	0	4,541	3,875
Church maintenance (incl organ tuning)	2,512	50,961	53,473	17,564
Furniture and fittings	806	0	806	414
Upkeep of services	772	0	772	1,811
Mission & evangelism	0	0	0	50
Publicity and books	66	0	66	184
Hospitality and provisions	301	0	301	0
Fees for organists	1,716	0	1,716	1,475
Honorarium choirmaster	500	0	500	500
Toddler Group	0	303	303	259
Upkeep of churchyard	5,204	1,288	6,492	6,841
Messy Church	188	0	188	1,459
Parish Room	4,346	0	4,346	7,752
Brass Crosby Room	1,855	0	1,855	2,084
Field	484	0	484	484
PCC expenses	0	0	0	0
Benefice management and administration	5,915	10	5,925	5,085
Bank charges	124	0	124	149
Other sundry costs	827	264	1,091	131
	<u>34,592</u>	<u>52,921</u>	<u>87,513</u>	<u>53,516</u>
Total cost of church activities:	<u>82,138</u>	<u>64,423</u>	<u>146,561</u>	<u>109,282</u>
3(b) Cost of Raising Funds:				
Costs of fete and fund raising events	793	1,377	2,170	826
Concert & Flower Festival (Well Hill)	0	0	0	170
	<u>793</u>	<u>1,377</u>	<u>2,170</u>	<u>996</u>
3(c) Governance:				
Independent examiner fee	100	0	100	100
TOTAL EXPENDITURE	<u><u>83,031</u></u>	<u><u>65,800</u></u>	<u><u>148,831</u></u>	<u><u>110,378</u></u>

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2024 (cont)

4 ANALYSIS OF RUNNING COSTS INCLUDING ALLOCATION OF SUPPORT COSTS	Direct costs	Support costs	TOTAL 2024
	£	£	£
Church activities, running and maintenance	16,789	5,915	22,704
Running costs of Brass Crosby Room, Parish Room, churchyard and Glebe field	11,888	0	11,888
	28,677	5,915	34,592
	2024		2023
	£		£
Independent examiner's remuneration	100		100

5 STAFF COSTS

The PCC employs no salaried staff.

The PCC made payments to organists, cleaners and gardeners as private contractors paying against invoice.

5(a) RELATED PARTIES

As in previous years, a honorarium payment of £500 was made to C Mead for his role as Choirmaster.

C Mead is also Treasurer and PCC member.

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

6 ANALYSIS OF TRANSFER BETWEEN FUNDS

There were no transfers between funds during the year.

7 FIXED ASSETS

(all unrestricted and functional)

	Freehold Land	Leasehold Buildings	Other tangible fixed assets	Total
	£	£	£	£
7(a) Tangible Fixed Assets				
Cost or valuation at 1 January 2024	1,000	45,400	878	47,278
Disposals	0	0	0	0
Loss on Revaluation	0	0	0	0
Cost or valuation at 31 December 2024	1,000	45,400	878	47,278
Depreciation b/fwd at 1 January 2024	0	0	877	877
Charged in year	0	0	0	0
Depreciation c/fwd at 31 December 2024	0	0	877	877
Net book value at 31 December 2024	1,000	45,400	1	46,401
Net book value at 31 December 2023	1,000	45,400	1	46,401

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.

7(b) Investments

The PCC currently has no investments.

NOTES TO THE FINANCIAL STATEMENTS for the year ending 31st December 2024 (cont)

8 CURRENT ASSETS

	2024	2023
8 Debtors (Unrestricted funds):	£	£
Income tax recoverable	2,813	16,723
Prepayments	0	0
Other debtors	6,968	8,459
Total Debtors	9,781	25,182

9 LIABILITIES

	2024	2023
Amounts falling due within one year (unrestricted funds):		
Accruals and deferred income	1,088	1,740
Creditors for goods and services	1,909	1,142
Other creditors	6,481	8,147
	9,478	11,029
Legacy received in error to be returned	111,268	109,597
Spire materials (restricted funds)	37,894	0
TOTAL LIABILITIES	158,640	120,626

10 SUMMARY OF FUND MOVEMENTS

Restricted Funds	Toddlers	Restoration	Spire	Churchyard	Charities
	£	£	£	£	£
Balance at 1 January 2024	403	68,351	112,528	57,801	0
Income	417	5,009	45,447	5,345	11,503
Expenditure	-303	0	-52,707	-1,288	-11,503
Transfer between funds	0	0	0	0	0
Balance at 31 December 2024	517	73,360	105,268	61,858	0

	Unrestricted	Restricted	Total
	£	£	£
Balance at 1 January 2024	149,141	239,083	388,224
Income	89,757	67,721	157,478
Expenditure	-83,031	-65,801	-148,832
Transfers between funds	0	0	0
Balance at 31 December 2024	155,867	241,003	396,870

11 SUMMARY OF ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Tangible Fixed Assets	46,401		46,401
Current Assets (see note page 3)	118,944	278,897	397,841
Liabilities:			
Amounts falling due in one year (see note page 3)	-9,478	-37,894	-47,372
Amounts falling due after one year	0	0	0
Fund balances	155,867	241,003	396,870

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 2024.

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

12 April 2025

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 2024.

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

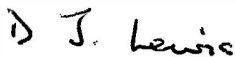
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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.

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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

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12 April 2025