

The Parish Church of St. Mark, Bromley

Notice and Agenda for

**THE MEETING OF PARISHIONERS
and
THE ANNUAL PAROCHIAL CHURCH MEETING
to be held on Sunday 21 May
2023 at 11.15am**

**including minutes of the previous meetings, Annual
Reports,
and Financial Statements (2022)**



***The Parochial Church Council of the Ecclesiastical Parish of St Mark, Bromley
Charity Number 1163095***

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Notice of Meeting THE ANNUAL MEETING OF PARISHIONERS

The Annual Meeting of Parishioners will take place in the church on
Sunday 21 May 2023 at 11.15am, after the Parish Eucharist

AGENDA

1. Appointment of Clerk to the Meeting
2. Apologies for absence
3. Minutes of the Annual Meeting of Parishioners held on Sunday 8 May 2022
4. Election of Churchwarden
- Close of Meeting

Please note:

1. Those entitled to attend and vote are:
 - a) persons whose names are entered on the Church Electoral Roll of the parish; and
 - b) persons resident in the parish whose names are entered on a register of local government electors by reason of such residence.
2. All nominations for election must be received by the chairman in writing prior to the Meeting and have been countersigned by the nominees.

**Minutes of the Annual Meeting of Parishioners
held on Sunday 8 May 2022 in the Church following the Parish Eucharist**
Chaired by The Revd Canon Victoria Pask (VP)

There were 43 parishioners present.

1. Appointment of the Clerk to the meeting

Louise Bonter (LB) was appointed clerk to the meeting.

2. Apologies for absence

Georgina Collins, Valerie Dadson, Eddie Gould, The Revd Elizabeth Longhurst, Margaret Hales, Philip Hood, Ted Jackson, Stephan Loges, Sheila Parker, Christina Parry, Catherine Webb and David Young.

3. Minutes of the Annual Meeting of Parishioners held on Sunday 16th May 2021

Proposed by Pat Openshaw (PO) seconded by Robert Harris. Agreed and signed as a true record.

4. Election of Churchwarden

VP explained that a churchwarden can stand for up to 6 consecutive years but has to be re-elected each year. It is an honour but also a responsibility.

VP expressed her thanks to Richard Collins (RC) for acting as churchwarden for 3 years and also her thanks to Roger Parry and PO, both of whom were former churchwardens who had been helping behind the scenes.

RC was proposed by Conrad Donaldson and seconded by LB. RC was re-elected unanimously.

The meeting closed at 11:31 am.

Signed

Dated

Notice of Meeting

THE ANNUAL PAROCHIAL CHURCH MEETING

The Annual Parochial Church Meeting will take place in the church on
Sunday 21 May 2023 following the Annual Meeting of Parishioners

AGENDA

1. Apologies for absence
2. Minutes of the 75th Annual Parochial Church Meeting held on Sunday 8 May 2022
3. Matters arising
4. Electoral Roll Report
5. Report on the proceedings of the Parochial Church Council and the activities of the Parish, including Safeguarding
6. Report and Presentation of the Independently Examined Financial Statements
1 January – 31 December 2022
7. Fabric Report
8. Bromley Deanery Synod Report
9. Election of two persons to serve on Bromley Deanery Synod for three years
10. Election of three lay persons to serve on the Parochial Church Council for three years and two to cover one-year casual vacancies
11. Appointment of the Independent Examiner
12. Any Other Business

Please note:

1. It is preferred that all nominations, duly seconded, for election to the PCC be received by the Vicar by 12.00 noon on 14th May 2023.
2. Only those persons whose names are on the Electoral Roll of St. Mark's Church, Bromley, may vote at the meeting.
3. Elections will be by written ballot, voting papers to be signed by the voter on the reverse.

Minutes of the 75th Annual Parochial Church Meeting held on Sunday 8 May 2022 in the Church following the Annual Meeting of Parishioners

Chaired by The Revd Canon Victoria Pask (VP)

1. Apologies for absence

(See ante).

2. Minutes of the 74th Annual Parochial Church Meeting – held on Sunday 16th May 2021.

Acceptance of these was Proposed by Chris Dadson and Seconded by Roger Parry (RP). Agreed. Signed as a true record.

3. Matters arising

None.

4. Electoral Roll

James Bunting (JB) referred to his report and pointed out that he cannot amend the register unless he is advised that somebody has moved away or died and requested that any changes be reported to him.

A full revision of the electoral roll is due in 2025. VP pointed out that the church is no longer financially penalised for the number of people on the electoral roll.

5. Report on the proceedings of the Parochial Church Council and Activities of the Parish, including Safeguarding

VP referred to her report but added to this her thanks to JB who not only is the Electoral Roll Officer but deals with the Fair Shares Plan, Gift Aid, CCLI licence, GDPR, the Charity Commission. He continues to deal with the church's online presence by updating the website as necessary and adding the pew paper each week continuing what he had dealt with during lockdown. He is also a member of the choir. She mentioned JB's wish to do some succession planning.

JB added that the Revd Elizabeth Longhurst (EL) is now dealing with Instagram, Twitter and Facebook.

VP indicated that she felt as if she was only just getting going, she had arrived shortly before lockdown and had dealt with many changes in Government rules, numerous risk assessments etc. Things were now gradually coming back to normal and the numbers attending church are increasing.

Youth ministry was the next matter to consider with the connection with St Mark's Primary School. The school had for the first time come to church at Easter. She also referred to the Church Friends from among members of the congregation who helped out in the classroom before lockdown.

The choir had recently visited Rochester Cathedral and was due to attend the Cathedral at Bury St Edmunds.

There have been a number of baptisms and there were to be 4 confirmations this evening.

The income from the church room was gradually increasing, Ruth Liddon was now dealing with this virtually and Pat Openshaw on the ground.

The Friendship Group with Cicely Gleave (CG) leading was booming.

Thanks go to EL who was not present today but who will be acting as the Bishop's Chaplain tonight at the confirmation service.

VP welcomed Carol Robins back after a period of ill health. Angela King was now preaching about once a month. Maureen Mattison has now retired from her pastoral ministry and VP thanked her for helping her settle in. The Revd Maily Clare Danks-Flower had moved into Bromley College about a year ago. She now has Permission to Officiate. All were thanked.

Safeguarding

VP referred to the increased level of training required and indicated that the PCC were keen to engender a culture of safeguarding. Thanks were given to Theresa Weller (TW) as our Parish Safeguarding Officer and Julia Orford (JO) as Lead Recruiter/ DBS.

Any concerns regarding safeguarding should be referred to TW.

6. Report and Presentation of the Independently Examined Financial Statements

1st January to 31st December 2021.

VP expressed her ever grateful thanks to David Thomas (DT) our Treasurer and to Stephen Stringer who acted as the Independent Examiner.

DT referred to the Financial Statements and pointed out that the overall loss for the year ending 2020 was £61,919 and £2,085 for the year ending 2021. He pointed out however that:

- Gift Aid received from HMRC in 2021 of £24,513 related to both 2020 and 2021.
- Rental of 25 Matfield Close. In 2020 we had a Curate living there, the financial statements

for the year ending December 2021 show commercial rental income of £19,500 which will not be repeated with the tenancy coming to an end.

- Legacies – the £19,263 shown for legacies was the drawdown from previously received monies following capital expenditure. Further drawdowns will appear in subsequent Financial Statements.

So, whilst the financial position at the end of 2021 was much better than it had been at the end of 2020, it is not quite as good as it first looks.

JO asked what the anticipated monthly shortfall was. DT pointed out that this was quite a tricky question. Originally, when considering this it was thought to be £1,000 a month. However now the Church room was beginning to bring in income. DT indicated that the monthly deficit is likely to be in excess of £500 per month.

VP added that we will no longer be receiving rental income from Matfield Close. We were also not paying the full amount of the Parish Share.

VP thanked all those who contribute.

7. Fabric report

RC indicated that his report was self-explanatory but if there were any questions, please let him know. The major issue this year was dealing with the leak in the Lady Chapel roof which had been a perennial problem.

He asked for volunteers to do any odd jobs or to be around when tests had to be undertaken for the fire extinguishers, the electrics etc. any small contribution of time would be welcome.

VP added to this that it would be helpful to have some volunteers prior to the main Sunday morning service when VP and RC are dealing with microphones, books etc. Ideally she would like to have a Verger if anybody is interested.

Elaine Morrison (EM) referred to the fact that pre-pandemic we had had a rota of stewards who assisted.

Thanks were given to Conrad Donaldson, Ted Jackson (TJ) and Emile Akabi-Davis (EA-D) for the work they do. As we get back to normal, we will need rotas for Stewards, Communion, Readings, Intercessions etc. VP made the point however that anybody assisting would need to do Basic Safeguarding training online.

8. Bromley Deanery Synod Report

VP indicated that she was the Area Dean. There are thirteen parishes within the deanery. The current representatives are Carol Robins and Pam Prisley.

9. Election of three lay persons to serve on the Parochial Church Council for three years and one to cover a one-year casual vacancy.

VP explained that due to ill-health Fiona Macmillan was standing down. Louise Bonter (LB) was standing for one year only. Proposed by Elaine Morrison and Seconded by Catharine Wagner. Agreed unanimously.

EA-D, RP and Sonia Fihosy had completed three years on the PCC and now had a fallow year but were continuing to help out.

In their place were standing

Gay Blagden - Proposed Christine Fairmaner and Seconded Catherine Webb

Philip Hood - Proposed JB and seconded TJ

Theresa Weller - Proposed Sheila Parker and Seconded EM

Agreed unanimously.

VP indicated that a list of names of the new PCC would be put on the noticeboard at the back of the church.

10. Appointment of the Independent Examiner

Stephen Stringer was proposed by DT and seconded by RC. Agreed.

11. Any Other Business

Charities

Sheila Webb indicated that she was no longer collecting printer cartridges for Combat Stress. She asked what the position was regarding the Charity of the month.

VP indicated that it had been on the agenda for the last year but had not been addressed. She pointed out that we could not give any money if we were not making a profit. She also wanted to keep the sermons liturgical and not set them aside for charities.

There is a section on the noticeboard entitled charities which gives further information regarding collections given to the Children's Society etc. We needed to look at having a new protocol, as people had pointed out that they would like to make their giving to charities distinct from the monies that they give to the church.

DT pointed out that this would have to be referred to the new PCC, but the question was the method of collecting the additional money going to charity, it was not the church's money.

PO said that much of the money donated had come from the Wednesday Lunch Club and related to the surplus funds after expenses. This was no longer the case as they were now providing their own food.

VP indicated that it would be for the new PCC to set up a procedure for making contributions for emergencies such as Ukraine etc. We have to get the protocol right.

Thanks

RC proposed a vote of thanks to VP who after a couple of traumatic years (Covid-19 and National Lockdowns) was finally beginning to do the job she thought that she had come to do.

Cicely Gleave referred to all the work done by Conrad Donaldson [re: Covid precautions in church]; he was given a round of applause.

Meeting ended after 12.10 pm.

Signed

Dated

REPORTS

ELECTORAL ROLL

There are 151 people on the Church Electoral Roll compared to 143 in 2022. 10 names were added during the annual revision (two deceased).

PCC Chair
(Electoral Roll Officer to be appointed)

PAROCHIAL CHURCH COUNCIL AND ACTIVITIES OF THE PARISH

St Mark's Church PCC has met seven times since the 2022 APCM. The meetings are now formed of sub-committees:

Safeguarding, Fabric, and Finance committees are covered elsewhere in this report booklet.

The *Communications* committee is currently setting up a new website for St Mark's, which will be launched in the summer. The site will be much more than a 'noticeboard' and as it develops will be a vehicle for wider communication and database management. The final issue of Marksman magazine was at the end of 2022. A new form of news sheet will be developed alongside the website. Currently there are active Facebook, Instagram and Twitter accounts for St Mark's, in addition to the weekly pew paper and up to date posters.

The remit of the *Worship, Ministry and Mission* committee is to report on the life of St Mark's; a constant reminder that this is the Church of England Parish Church in Bromley South, available for all.

The Revd Lizzie Longhurst moved to the parish in August as full-time stipendiary Assistant Curate, and was ordained priest at Rochester Cathedral in September.

Since then, there have been extra regular church services including the 8am Holy Communion (said according to the Book of Common Prayer) on the first Sunday of each month, and a weekly Said Eucharist on Wednesday mornings. These are in addition to the weekly Sunday Parish Eucharist and monthly Choral Evensong services, Festivals, Christmas, Easter, and Holy Days of obligation. Special services were held for the Platinum Jubilee in June 2022 then after the death of Queen Elizabeth II in September 2022, and for the Coronation of King Charles III in May 2023. The standard of music at St Mark's remains very strong and a hallmark of this church. The Choral Scholarship scheme continues, and will run for at least another academic year, funds permitting. The choir sang Evensong at St Edmundsbury Cathedral in July, to high acclaim.

Regarding outreach, children and young people: the clergy go into St Mark's Primary School regularly to lead worship and to speak to class groups. The school comes to church for Harvest, Christmas, Easter, end of term and more. The Vicar is the chair of the Aquinas Advisory Council (the CE umbrella trust of the school) and there are new links with Bishop Justus (Secondary) School in Bromley where we help by leading worship and presiding at the Eucharist.

Links with local uniformed organisations continue, and the specially adapted Remembrance Parade service was well received in November. The Vicar is now chaplain to the 3rd Bromley Scout Group.

In the Church Room (hall): there is a new Under 5s - with adult- group, the 'Shining Stars', which meets on Thursday mornings during term time. This is run by the church and is proving to be very popular with, and serving a need for, the local community. The Friendship lunch group continues to thrive, meeting on the first and third Wednesdays of the month. Other activities in the hall are those which are booked by various groups within the community and managed by the efficient hall bookings system. Income from this source is beginning to pick up since lock-downs.

St Mark's is a landmark to all who pass by, or through, the grounds day by day. It provides holy ground to those who sit in the garden or go into the church, which is now open during the day. The services give opportunity to *worship the Lord in the beauty of holiness* throughout the liturgical year, and the times and seasons of life.

At the APCM there will chance to show particular appreciation to those who make all this possible, in any way - great or small. Thank you.

Canon Victoria Pask, Vicar

SAFEGUARDING STATEMENT

St. Mark's Church is committed to the safeguarding and protection of children, young people and vulnerable adults. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). It has adopted the House of Bishops' Safeguarding Policy: *Promoting a Safer Church, Safeguarding Policy Statement for Children, Young People and Adults*. Copies of this are posted on the church notice boards and website.

The website has the contact name and number of the Parish Safeguarding Officer (PSO) on the front page and a link to the policy.

St. Mark's PCC has adopted use of the Parish Safeguarding Dashboard to monitor its safeguarding.

A safeguarding report features on the agenda of every PCC meeting. All appointments to roles are subject to appropriate checks in line with the Safer Recruitment Policy and continued training, which is monitored and logged.

There were no serious safeguarding incidents or concerns reported at St. Mark's since the 2022 APCM.

PSO Theresa Weller
Lead Recruiter (DBS) Julia Orford

FABRIC

Once again this year has been one of repair, replacement and renewal. Progress continues to be made for the preparation of the church for the redecoration project. All preliminary work has now been completed and, thanks to the loss of the church boiler, we know that services can be conducted in the church room. A useful test if we need to close the church for redecoration!

The church boiler had a faulty fan and this was replaced. The boiler in the church room also suffered an issue with a frozen outlet pipe but this was rectified. Thankfully, these events did not happen at the same time. We are looking at adding insulation to some of the pipes to be more energy efficient.

As well as the heating, the electrics have also caused some issues. The circuit in the vicar's vestry was prone to short, leaving the area in darkness. This issue has now been resolved. Unfortunately, part of the outside lighting was vandalised by the South door. This has been repaired and a new RCD (residual current device) has been installed. This means that if the outside lights are damaged again they are on an isolated circuit and so will not impact the electrics inside the church.

The carpet by the door to the South West entrance has been removed so that the doors open and close more easily and the underlying wooden floor polished. The South door was also sticking on the steps and these have been levelled and repaired. The clock chimes have been repaired so they chime at the correct time. Other minor jobs raised in the quinquennial to be done over the next few

years are being completed. Tiles in the Gents' toilet have been repaired as has the fire exit step from the church room. The new Fabric Committee has a programme in place to make sure all tasks are completed before the next quinquennial.

There have been notable additions. We have a Jubilee kneeler, made by many members of the congregation. The history of the church is wonderfully displayed on our two new pop up banners and we have installed a cashless donation machine, which is being used. Thanks to all those involved. This shows that fabric work is not just a task to maintain the church but also the ability to improve it.

At Matfield, there has been some redecoration and the repair to the garage door, with it ultimately being replaced, so that Lizzie is able to enjoy the property fully. We have a good agent who is able to help with any issues that arise.

The annual or periodic reviews of the intruder alarm, the electrical appliances (PAT review), church clock, boiler and gas safety, lightning protection, fire extinguisher and fire alarm have been or are about to be completed.

Finally, I would like to thank Andrew, Pat, Lizzie, Victoria and, most especially, Roger for their continued help with maintaining the fabric of our church.

Richard Collins
Churchwarden

BROMLEY DEANERY SYNOD

The Bromley Deanery Synod (comprising licensed clergy, and lay representatives from each of the 13 parishes in the Deanery) meets in March, July and November.

July 2022: At Christ Church, Chislehurst – Presentation by Anna Khan, CEO of Welcare (a family support charity working with families and children up to the age of 13 in South London, including Bromley).

November 2022: This was a joint meeting, at St Augustine's Church, Bromley, and with the Synods of Beckenham and Orpington to meet the new Bishop of Rochester. The Rt Revd Jonathan Gibbs was inaugurated in September 2022.

March 2023: At St Mary's Church, Bromley - Presentation by Laura Webster, Diocesan Children and Young People Mission & Ministry Advisor Bromley & Bexley.

There was an additional meeting of Synod in May 2023 at Christ Church, Chislehurst to meet the new Archdeacon of Bromley & Bexley. The Venerable Allie Kerr was collated in April.

Reports on the latest Diocesan and General Synods were presented at the July and February meetings by representatives – current details may be found on the Rochester Diocese and Church of England websites respectively.

The new triennial (2023-26) begins with the July 2023 Deanery Synod, which will be a business meeting.

Area Dean: Victoria Pask
Deanery Lay Chair: Cath Johnston
St Mark's Deanery Synod Reps: Pam Prisley and Carol Robins

St Mark's Church

Financial Statements and Report

2022

Year ended 31st December, 2022

The Parochial Church Council of the Ecclesiastical Parish of St Mark, Bromley – Charity No. 1163095

Independent Examiner's Report for 2022

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December, 2022.

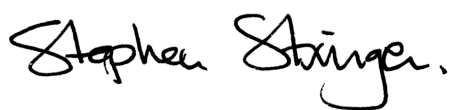
As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity'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.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

I have no concerns 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.



Stephen Stringer

26th April, 2023

Parish Church of St Mark, Bromley – Financial Statements and Report for 2022

Notes and explanation

Accounting Policies

The financial statements cover all transactions assets and liabilities for which the Parochial Church Council (PCC) is responsible.

The financial statements are prepared on a cash basis, also known as receipts and payments accounts, and not by accruals accounting. This is consistent with Charities Commission guidance and the Charities Act 2011, for an unincorporated charitable body with an annual turnover of less than £250,000.

Cash accounts are a simpler form of accounting than accounts prepared on an accruals basis. Therefore, the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January, 2015) does not apply to their preparation.

Timing and recognition of income and expenditure

Income is recognised when received, including income tax recoverable by St Mark's church on gifts received.

Expenditure is recognised when valid invoices are received or when expenditure by the PCC is paid. Commitments to charities not yet paid are noted but not included in expenditure or liabilities.

Short term assets and liabilities are included in the accounts at the beginning and end of each year where timing of payments leads to differences between the recognition of income and expenditure in accordance with this policy, and bank and cash balances held.

Capital receipts are recognised in accordance with the policy described in Note L to the accounts and are not included in income. Any capital amount released by PCC decision, to be spent, will then be recognised as income at the relevant time of the expenditure.

Assets and liabilities

Consecrated and beneficed property (the Church and its grounds) is excluded from the accounts in accordance with the Charities Act 2011.

Assets and liabilities which are included are accounted for using the historical cost convention except that investment assets are shown at estimated current market value.

The value of property (25 Matfield Close) has been estimated based on market information from local house sales.

No value is placed in these accounts on moveable church furnishings held by the Churchwardens and the PCC because a faculty would be required for any disposal and these items are considered inalienable.

All expenditure during the year on:

- maintenance, repair and improvement of consecrated and beneficed property and moveable church furnishings; and
- all other property repairs, fixtures, fittings, moveable assets and equipment;

is written off as expenditure is made. No other depreciation of fixed assets or properties is provided for.

All trading stock and consumable items for day-to-day operations (for example, items to be sold as Traidcraft, cleaning materials, office supplies) are written off as purchased and attributed no value as assets in the accounts.

Explanation of Funds

Funds held by the PCC are divided between:

- Restricted Funds, given for specific and limited purposes (Note K to the accounts provides details)
- Permanent Endowments, which are restricted funds with limitations placed by the original donor on spending capital (see also Note K); and
- Unrestricted Funds are all other funds available for the general purposes of St Mark's church.

David Thomas

PCC Treasurer

Income and expenditure

This table summarises income and expenditure in three main categories, and compares the results for the year ended 31st December, 2022 to last year.

In NOTES at the back of these accounts more details are given of individual categories of income and expenditure.

Note A provides a more detailed breakdown of income and expenditure.

	2022	2021
Church, worship and congregation		
Income	86,811	99,449
Costs	(96,214)	(121,453)
Net result, Church and worship (deficit)	(9,403)	(22,004)
Trading activities		
Income	18,267	23,702
Expenditure	(9,142)	(7,804)
Net result, Trading surplus	9,125	15,898
Charities, mission, outreach, projects and initiatives		
Income (includes any income 'Restricted' for these purposes)	1,150	4,793
Expenditure	(3,361)	(772)
Net unspent (Call on Funds held), Charities, initiatives and projects	(2,211)	4,021
TOTAL SURPLUS (DEFICIT)	(2,489)	(2,085)

Assets and liabilities

This table summarises assets and liabilities as at 31st December, 2022 and compares them to those at 31st December, 2021. Further details are given in Notes as indicated.

		2022	NOTES	2021
Freehold property (25 Matfield Close)		440,000	H	425,000
Fixed Asset		440,000		425,000
Deposits and bank balances – general		48,978	I	52,261
Cash and uncleared cheques in hand		1,106	J	919
Deposits and bank balances – representing unrestricted capital receipts		225,626	L	229,134
Current Assets		275,710		282,314
Invoices received not yet paid, and payments made not yet cleared		6,335	J	9,575
Current Liabilities		6,335		9,575
TOTAL of the above – Net Worth		709,375		697,739
<i>made up of:</i>				
Restricted and Endowment funds		19,111	G, K	22,615
Unrestricted funds		690,264		675,124

These financial accounts were approved by the PCC in April 2023 and include the Independent Examiner's report dated 26th April, 2023



Rev. Canon Victoria Pask, Vicar and Chair of PCC

26th April, 2023

Details, notes and explanation

NOTE A – details of income and expenditure

This table sets out the statement of income and expenditure in the categories we use in our annual financial report to Rochester Diocese. The summary table of income and expenditure on page 4 is based on this information.

	2022	NOTES	2021
1. Tax efficient planned giving income	57,274		50,157
2. Other planned giving income	683		1,024
3A. Collections at Services income	5,084		2,774
4B. All Other Giving -- UNRESTRICTED	1,185		50
6. Gift Aid recovered (from HMRC)	13,244	B, K	24,513
7. Legacies received (as unrestricted income)	3,808	L	19,263
9. Fundraising events income	-		-
10A. Property income	3,958	H	318
10B. Dividends, interest income	122		27
11. Statutory Fees charged by PCC	1,453		1,323
14. Choir income, donations (unrestricted)	-	C, K	-
Income, Church and worship	86,811		99,449
17. Fundraising costs	(5)		-
19. Diocesan Parish Share expenditure	(56,299)		(65,056)
19B. Statutory fees paid to Diocese	(466)		(889)
20. Salaries, wages and honoraria expenditure	(6,607)	D	(6,500)
21A. Clergy and staff expenses	(3,838)		(1,393)
21B. Clergy & staff expenses: housing + bills	(4,291)	E, H	(3,211)
23A. Church buildings maintenance + repair	(8,608)	F	(22,046)
23B. Church Room maint. + repair costs	-	F	(3,324)
23C. Churchyard + Prayer Garden gardening	(1,488)	K	(1,468)
23D. Insurance	(5,519)		(5,264)
23E. PCC and Church office costs	(1,059)		(1,391)
23F. Choir and organ costs	(2,004)	C, D, K	(8,072)
23G. Sanctuary costs	(145)		-
24A. Church Heat/Light/Utilities paid	(5,885)	F	(2,839)
Costs, Church and worship	(96,214)		(121,453)
NET SURPLUS (DEFICIT) Church & worship	(9,403)		(22,004)

12A. TRADING: Church lettings income	2,385		1,111
12B. TRADING: Church Room lettings income	9,586		2,011
12C. TRADING: Marksman advertising income	160		1,080
12D. TRADING: Traidcraft sales income	699		-
12E. TRADING: Congregation catering sales cash surplus	-		-
12F. TRADING: Income from other property (non-clergy)	5,437	H	19,500
Income, Trading	18,267		23,702
24B. Church Room utilities costs	(4,857)	F	(3,552)
25A. TRADING: Church lettings direct costs	-		-
25B. TRADING: Ch.Room lettings direct costs	-		-
25C. TRADING: Marksman costs	-		-
25D. TRADING: Traidcraft cost of sales	(400)		-
25E. TRADING: Congregation catering costs	-		-
25F. TRADING: Costs of other property	(3,885)	H	(4,252)
Costs, Trading	(9,142)		(7,804)
NET SURPLUS (DEFICIT) Trading	9,125		15,898
3B. Collections for charities/ initiatives	110	G	25
4A. All Other Giving and voluntary receipts -- RESTRICTED	-	K	1,261
Choir income (restricted)	1,040	K	3,507
Income raised for Charities, initiatives and projects	1,150		4,793
18. Mission Giving and donations expenditure	(436)	G	(772)
22. Mission and evangelism costs	-		-
Choir and church music expenditure from restricted funds	(2,925)	K	
Expenditure on Charities, initiatives and projects	(3,361)		(772)
NET UNSPENT (CALL ON FUNDS), Charities, initiatives and projects	(2,211)		4,021
TOTAL SURPLUS (DEFICIT)	(2,489)		(2,085)

NOTE B – Treatment of Gift Aid tax recovery from HMRC

Donors including members of the congregation are encouraged to make Gift Aid declarations so that St Mark's can recover basic-rate tax on amounts received. Not all donors are able to do this. However, we are able to recover tax on the great majority of our donated income.

Where gifts are received for restricted purposes, we aim to allocate associated Gift Aid recoveries to the same purposes. Estimated amounts of expected Gift Aid tax recovery are attributed to Restricted Funds (see Note K) when restricted gifts are received, but no current asset is recognised at year end for any gift aid tax recoveries not yet received.

NOTE C – Choir income, donations and costs

Unrestricted income or donations related to choir activity would appear at "14. Choir income, donations (unrestricted)" and expenditure on Choir and church music from general unrestricted funds at "23F. Choir and organ costs". For restricted income and expenditure from choir-related restricted funds, see Note K.

NOTE D – Salaries, wages and honoraria expenditure

Starting with the 2018 accounts, categories of income and expenditure have been aligned to the categories required for our annual financial report to Rochester diocese. One result is that the costs of music staff (Choirmaster, Organist, locums) are not included as "23F. Choir and organ costs" but are identified separately.

NOTE E – Clergy and staff expenses: housing and bills

This category includes some utility bills, Council Tax and other costs in relation to the Vicarage and to 25 Matfield Close when occupied by clergy (see Note H).

NOTE F – Church maintenance costs and Church Room utilities and operating costs

Some bills and expenses are wholly attributable to the Church Room and to lettings and activities in it. For example, the Church Room is supplied by a separate electricity meter.

Other costs are shared between the main church building and the Church Room. In these accounts certain costs of cleaning contractors, water supply and janitorial supplies have been allocated as to 80% to the Church Room and as to 20% to the operating and maintenance costs of the Church. The 80% amounts to some £3,134. In addition, one third of overall gas costs for heating has been allocated to the Church Room, amounting to some £1,342. These amounts are stated in the accounts as costs of Church Room trading activities, and excluded from cost lines "23A." and "24A." for Church operating and energy costs respectively.

NOTE G – Charities, initiatives and projects

Our Charities of the Month (COM) arrangements have been suspended since spring 2020, initially as a result of pandemic-related disruption and no COM amounts are reported in these accounts. In addition to COM, funds are sometimes received for specific purposes or raised for stated projects and initiatives. All COM funds and those raised through projects and initiatives are treated as “Restricted” funds not to be used for other purposes (see Note K which also describes Restricted funds).

As at 31st December, 2022 some £339 (including assumed Gift Aid tax recovery) had been received restricted to charity but not yet used.

NOTE H – valuation of freehold property; property income and costs

St Mark's owns a house at 25 Matfield Close. In 2022 the property market saw less volatility than in 2021. An estimated valuation has been based on local house sales data for the whole of 2022.

Public information shows that in 2022, five similar houses were sold within one quarter of a mile of 25 Matfield Close. For the purposes of valuation for these accounts, the prices of those sales have been analysed as £/M² of internal house area, and a range of market value identified. The range would put the value of 25 Matfield Close in 2022 between about £435,000 and £470,000, with an average of some £440,000.

The valuation adopted in these accounts attempts to reflect these market conditions and is higher than the valuation used in 2021 by £15,000.

The treatment in these accounts of income and costs relating to 25 Matfield Close depends on the occupancy of the property. When the property is occupied by clergy, some income and costs appear within Church and Worship, but when it is commercially let they are treated as Trading. Costs of ownership (rather than occupancy) are treated as Trading costs.

For part of 2022 clergy occupied the house, and income and some costs were treated as “10A. Property income” and “21B. Clergy & staff expenses: housing + bills”, both within Church and Worship.

Commercial rents received earlier, and costs of ownership such as repairs and insurance, appear in “12F. TRADING: Income from other property (non-clergy)” and “25F. TRADING: Costs of other property”, both as part of Trading.

NOTE I – deposits and bank balances

Bank balances are held at Santander Bank, and certain funds, particularly Restricted and Endowment funds, are deposited with Rochester diocese and with the Church of England Central Board of Finance, including through a deposit account with CCLA (a charity fund manager).

NOTE J – current assets and liabilities

Because these financial statements are prepared on a cash basis and not accruals accounting, current assets and liabilities are only cash in hand, cheques received but not cleared, and valid invoices received but where payment has not yet been made or has not cleared. No accruals are made for costs incurred but for which we were yet to be invoiced at the end of the year.

NOTE K – Restricted and Endowment funds

The table below summarises balances of Restricted funds as at 31st December, 2021, movements during 2022, and Restricted funds held at 31st December, 2022.

When donations are received to Restricted funds with Gift Aid elections (see Note B), tax recovery is assumed for the purpose of identifying Restricted funds even though it may be received from HMRC by St Mark's in a following year.

	Funds 31 st December, 2022	Net change 2022 (added to, <i>less</i> spent)	Funds 31 st December, 2021
Reeve endowment	10,000		10,000
Clark endowment	3,581		3,581
	13,581		13,581
Organ fund	439		439
Youth Group fund	353	(279)	632
Prayer Garden & Churchyard fund	72	(1,488)	1,560
Choir Trip fund	868	(725)	1,593
Church Music and Choir fund	3,271	(1,150)	4,421
Raised for Charities (incl. COM)	339	138	201
Flowers Fund	188		188
sub-total Restricted (not Endowments)	5,530	(3,504)	9,034
TOTAL (Restricted plus Endowments)	19,111	(3,504)	22,615

Choir and Church music and choir income and expenditure comparison		
	2022	2021
14. Choir income, donations (unrestricted)	-	-
Choir income (restricted)	1,040	3,507
		<i>(in 2021, was included in £4,768 of all restricted income)</i>
23F. Choir and organ costs (unrestricted)	(2,004)	(8,072)
		<i>(in 2021, included expenditure of restricted funds as below)</i>
		<i>of which</i>
Expenditure from Choir Trip fund	(725)	-
Expenditure from Church Music and Choir fund	(2,200)	(1,300)
Expenditure from Organ fund	-	(5,052)

NOTE L – Capital receipts and bequests

The PCC treats gifts and donations as capital receipts in St Mark's accounts, if received from a single source in the amount of £5,000 or more in an accounting year (before any Gift Aid attributable to it). This does not affect the purposes for which any such gifts may be used (whether Unrestricted or Restricted), which is typically determined by the context of the gift and by any stipulations by donors.

Other sums of £5,000 or more received in the ordinary course of St Mark's affairs (for example, an HMRC Gift Aid refund) are treated as income.

During 2019, St Mark's received a substantial bequest under the Will of the late Joan Olley. The bequest is identified by her Will as being for the general purposes of St Mark's church as a charity. No other restrictions are placed on how we may spend the money, and it was accordingly treated in the 2019 accounts as an Unrestricted capital receipt (see "Timing and recognition of income and expenditure" on page 2 of these accounts).

In 2022 (as in previous years) the PCC has agreed to spend some of these capital funds on matters related to the church buildings. Some £3,508 has accordingly been recognised as a reduction of the capital balance held, and as unrestricted legacy income in 2022.

ENDS