

BROMLEY CHRISTIAN CENTRE

England & Wales · Charity number 1119309

Details

Other names	BCC
Status	Registered
Legal form	Charitable company
Company number	06060885
Registered	2007-05-21
Register	View on the Charity Commission register

Contact

Address	Bromley Christian Centre 2 Masons Hill Bromley BR2 9HA
Phone	02084643101
Email	office@bcc.church
Website	www.bcc.church

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: BCC is a healthy, growing Church. We are a Church without walls which is active in the local community by reaching out to different sections of society with love and care. We are strongly linked into our local community in many ways, from the food distribution work of the Hope Foundation through to the Ark Pre-School and Baseline Youth group.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BROMLEY
- Macedonia
- Romania
- Bromley
- Kent
- Lambeth
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,174,367	£819,736	£3,126,403	15
2023-12-31	£946,131	£737,122	£2,771,772	14
2022-12-31	£1,142,166	£690,378	£2,562,763	16
2021-12-31	£705,757	£673,859	£1,785,017	21
2020-12-31	£631,026	£588,475	£1,753,119	23

Trustees

Name	Role	Appointed
Rev Mark Andrew Wiltshire	Chair	
Andrew Siddorns		2023-09-26
ROBERT JAMES THOMAS		
Yemisi Fredrick Adegeye		2020-12-10

Accounts

BROMLEY CHRISTIAN CENTRE

Report and Accounts

year ended 31 December 2024

Company registration number: 06060885

Charity registration number: 1119309

BROMLEY CHRISTIAN CENTRE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mark Wiltshire Robert Thomas Fred Adegeye Andrew Siddorns
Company Secretary	Robert Thomas
Key Staff	Mark Wiltshire Robert Thomas
Governing Document	Memorandum and Articles of Association dated 21 May 2007
Company Registration Number	06060885
Charity Registration Number	1119309
Principal Address	2 Masons Hill Bromley Kent BR2 9HA
Registered Office	2 Masons Hill Bromley Kent BR2 9HA
Auditor	Laura Waycott FCA Griffin Chartered Accountants Courtenay House Pynes Hill Exeter Devon EX2 5AZ
Bankers	Royal Bank of Scotland PLC 12 Elmfield Road Bromley Kent BR1 1LP
Solicitors	Geldards LLP Number One Pride Place Pride Park Derby DE24 8QR

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The trustees, who are the charity's directors for the purposes of company law, present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives which are summarised below.

In furtherance of the objects of Bromley Christian Centre (BCC), referred to above, activities described below were pursued during the year under review.

BCC - The Church provides a year-round Christian presence in our community. Our Sunday gatherings are a place where people experience authentic Christian community. We reach young and old, people of faith and people with no faith at all and have over 45 different nationalities who call our church home. Our attendance continues to grow year on year. In addition to Sunday gatherings, we run regular mid-week groups and activities. We are active in social action and community outreach, helping to care for those who have fallen on hard times. We also run The Ark Pre-School and Daycare, which provides Ofsted registered sessional care for 2 to 5 year olds.

People regularly attending BCC, as well as visitors, are encouraged to give financially to projects, humanitarian needs and other activities consistent with the aims and objectives of our church. These range in size from one-off gift initiatives to larger, long-term programmes locally here in the UK and abroad. Similarly, the Board of Directors will also make additional donations from our general funds, as the trustees decide from time to time.

In common with many churches the activities are heavily reliant on the services of volunteers in addition to any interns and those on placement. The trustees are very grateful to all those who give of their time freely in supporting the activities described above.

Achievements and performance

BCC – The Church

- We have seen the church grow by about 25% over the course of the year, with over 850 adults and children now in regular attendance. Both Sunday morning services are regularly at full capacity, with additional attendance via our online streamed service and many more watching "on-demand" throughout the week. We now regularly attract 150-200 people each week online from across the UK and also some internationally.
- We ran multiple online Alpha courses throughout the year which were well attended and resulted in both people coming to faith and being strengthened in their faith. Life groups met throughout the year to provide support and care for all members, and we met for weekly prayer meetings and quarterly prayer and fasting (one week per quarter).

- We launched new “marketplace” groups to support people working in the areas of Business, Medicine, Education and IT.
- Other highlights during the year included an International feast (celebrating the many cultures and nationalities of the church in a summer food & community festival) and also a successful Christmas Fayre and Carols event run in December.
- The average age of the church is a very healthy 31-years-old, reflecting the many families and young adults in attendance.

Children & Youth

- ROCK children’s work is very healthy, with over 250 children aged u11 attending throughout the year.
- DARING Youth has also seen good growth on Sunday’s and mid-week, and they ran a very successful Youth Summer camp.
- Pebbles (carer and toddler group) continues to grow and serve the community with a highly valued safe place for children and cares to attend. Over 300 new children and adults attended Pebbles through the year.

Ark Pre-School

- The Ark continues to provide an excellent Pre-School resource and facility to the community and the new team have settled in very well.
- Our breakfast club has proved to be popular with parents, enabling them to drop off children earlier to help them with work commitments.

BCC – Community

- The Bromley Christians Against Poverty (CAP) Partnership continues to go from strength to strength, with multiple clients becoming debt free during the year. The Debt Centre Manager continues to be employed through BCC.
- Haven Café, our mental wellbeing support group, relaunched in the summer and members are returning to get the very important support and interaction they need to combat anxiety and isolation.
- After 20 years, we made the difficult decision to close the BCC foodbank in the summer of 2024, after a significant drop in demand, alongside the opening of over 10 new church-run foodbanks across the borough. The few clients we had left were successfully referred to the other foodbanks.

Wider impact

- Pastor Mark Wiltshire continued in his role as Chairman of AoG GB Board of Directors. This is an unpaid and voluntary position which is principally undertaken in Pastor Mark’s own time, and we see the significant benefits of the work done to stabilise and strengthen the movement that we are part of.
- We continue to support several significant Missions projects overseas, including a community transformation project in Guatemala, Releasing Slaves in Pakistan and Supporting church planting and relief of poverty in India. Our “missional” giving increased by nearly 30% year on year.

Financial review

The trustees report a surplus for the year on unrestricted funds (including designated funds) after transfers of £344,589 (2023 - £210,579). The main source of incoming resources has been gifts and offerings received from Church members together with gift aid tax recovered. The resources available are applied in fulfilling the objects and carrying on activities described in this report.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and is monitored on a monthly basis.

Three month’s expenditure on unrestricted funds excluding designated funds amounts to approximately £129,000. Reserves on unrestricted funds amounted to £3,053,736 of which £712,853 were held as net current assets. None of these reserves are held in designated funds and this represents just under sixteen month’s unrestricted fund expenditure.

Reference and administrative information are provided on the page following the cover sheet.

Assessment of risks

The trustees regularly assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. We are in a financially healthy and stable position. We have excellent weekly attendance (which has grown consistently year on year over the past 4 years) and financial support from our regular attenders. Our pre-school is also functioning very effectively and contributes surplus income each year. However, we see two specific areas of most significant risk: People and Premises.

People: by this we mean key staff. While we are not reliant on any one member of staff, if a number of key staff were all to leave at once, we recognise it would pose a short-term risk. We have tried to mitigate against this by equipping, training and giving regular opportunities to participate to the wider staff and volunteer teams. The way we operate means that we have no single point of failure amongst key staff – with all areas operating under team structures with multiple team leaders in place. Furthermore, our Senior Leadership team provide excellent support for the team and have both expertise and capacity to assist if needed.

Premises: Our existing site is ageing, it has regular maintenance issues and we are also starting to out-grow it. We have been working with architects and have made progress towards a planning application to extend and develop our facilities so that they are fit for purpose.

Plans for the future

BCC – The Church

- We plan to continue running a hybrid church setup, with in-person and live/hosted/streamed services also being available. We may need to consider additional services (Sunday or mid-week) as numbers continue to grow.
- We continue to plan a more robust syllabus of courses and training that we can deliver through our BCC Academy (both in person and online) to enable us to equip people for personal and corporate ministry.
- We aim to continue to multiply the number of Small Groups/Life Groups with a focus on training leaders to run the groups.
- We will look to expand our Children and Youth activities to provide additional community impact, including developing more links with local schools, to provide assembly support.

BCC – Community

- The Bromley CAP Partnership continues to function well – with 5 core partner churches and a further 10+ churches supporting in some way. Over 55 clients have become debt free since we started the partnership with over £1m of debt released. The Partnership will investigate the potential for employing a second (part-time) member of staff to support this ministry.
- Haven Café will be considering adding new initiatives to help their members.
- Pebbles (carer and toddler group) are looking at opportunities to provide training and equipping in the family space for parents and carers.

BCC – The Ark

- We are investigating providing additional hours. However, to do this we will need to increase the size of our facility so this will become a medium, rather than short-term objective.
- We have had some success with training and equipping apprentices within the pre-school, and we will look to continue this approach .

BCC – Staff & volunteers

- A new Associate Pastor was recruited during 2024 to focus on training and equipping.
- A new Next-Generation Manager was recruited in 2024 to focus on discipleship and missional opportunities beyond the church walls for those aged under 30. It is possible that additional staff resource may be needed in this area.
- We recognise that growing a healthy volunteer base is vital. We will be focussing on helping people find their gifting and then helping to equip them so that they can function well, both within church life but also within the market-place, family and community life. Investing in training and development for staff and volunteers will be key.

- We would consider offering further intern and placement opportunities, should the right candidates be found.

The site and facilities

- We will continue to work with Architects to develop a planning application for the redevelopment of our site.
- We will continue to explore site expansion opportunities with our neighbours and local authority.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees who served as the Board of Directors during the year and up to the date of signature of the financial statements were:

Mark Wiltshire
Robert Thomas
Fred Adegeye
Andrew Siddorns

Trustees are appointed and removed by existing trustees.

Existing trustees of the charity ensure that new trustees become familiar with their responsibilities and duties.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are assisted in their day-to-day activities by heads of various departments who have responsibility for running their own areas.

As a Board we are committed to fulfilling the objects of the charity as referred to above. We meet quarterly to discuss all areas that have a significant financial impact, with interim meetings called as appropriate. When it comes to decision-making we would both take a view on the legitimacy of the activity and the financial impact, where we tend on the risk averse side to ensure financial stability.

The trustees use a number of tools and factors including payscale.com to benchmark salaries. We look to ensure all staff are within appropriate pay scale ranges. We take inflation into account for annual reviews, along with changes to job descriptions/roles and responsibilities.

The church is in fellowship with the Assemblies of God of Great Britain and Ireland although Bromley Christian Centre itself is independent and makes its own decisions, raises its own funds and both chooses and pays its own staff. The Assemblies of God provides a place of accountability for the Senior Pastor, Mark Wiltshire, and also acts as a support for information, guidance and services.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with our Memorandum of Association, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees' report was approved by the Board of Directors.

Mark Wiltshire

Mark Wiltshire

Director (Chair)

Dated: 23rd Sept. 2025

BROMLEY CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROMLEY CHRISTIAN CENTRE

Opinion

We have audited the financial statements of Bromley Christian Centre (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

BROMLEY CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROMLEY CHRISTIAN CENTRE
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

BROMLEY CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROMLEY CHRISTIAN CENTRE
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures have reviewed for evidence of management override, any ongoing legal cases, completeness of related party transactions, as well as ongoing consideration of fraud and irregularities during the whole audit process.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Other matters

Bromley Christian Centre did not require an audit in the previous year. Therefore, the comparative figures are unaudited. Sufficient appropriate audit evidence that the opening balances do not contain misstatements that materially affect the current period's financial statements has been obtained.

BROMLEY CHRISTIAN CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROMLEY CHRISTIAN CENTRE
(CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Waycott FCA (Senior statutory auditor) for and on behalf of Griffin

Statutory Auditors
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

Date: 26/9/25

Griffin are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

BROMLEY CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations	4	744,497	103,299	847,796	683,662
Charitable activities	5	258,926	26,218	285,144	229,244
Investments	6	41,257	170	41,427	32,835
Other income	7	-	-	-	390
Total income and endowments		1,044,680	129,687	1,174,367	946,131
EXPENDITURE ON:					
Charitable activities	8	683,808	135,928	819,736	737,122
Net income/(expenditure)		360,872	(6,241)	354,631	209,009
Transfers between funds	21	(16,283)	16,283	-	-
Net movement in funds		344,589	10,042	354,631	209,009
Reconciliation of funds:					
Total funds brought forward		2,709,147	62,625	2,771,772	2,562,763
Total funds carried forward	21	3,053,736	72,667	3,126,403	2,771,772

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 13-22 form part of these accounts.

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 (restated) £
FIXED ASSETS					
Tangible assets	14	1,865,883	4,006	1,869,889	1,869,993
Investment property	15	475,000	-	475,000	475,000
		<u>2,340,883</u>	<u>4,006</u>	<u>2,344,889</u>	<u>2,344,993</u>
CURRENT ASSETS					
Debtors	17	90,880	8,638	99,518	76,763
Cash at bank and in hand		<u>666,724</u>	<u>64,261</u>	<u>730,985</u>	<u>384,185</u>
		757,604	72,899	830,503	460,948
CREDITORS: Amounts falling due within one year	18	(44,751)	(4,238)	(48,989)	(34,169)
		<u>712,853</u>	<u>68,661</u>	<u>781,514</u>	<u>426,779</u>
Net current assets / (liabilities)					
		712,853	68,661	781,514	426,779
TOTAL NET ASSETS		<u>3,053,736</u>	<u>72,667</u>	<u>3,126,403</u>	<u>2,771,772</u>
FUND BALANCES	21				
Unrestricted Funds					
General funds		3,048,981	-	3,048,981	2,704,284
Designated funds		<u>4,755</u>	<u>-</u>	<u>4,755</u>	<u>4,863</u>
		3,053,736	-	3,053,736	2,709,147
Restricted Funds		<u>-</u>	<u>72,667</u>	<u>72,667</u>	<u>62,625</u>
		<u>3,053,736</u>	<u>72,667</u>	<u>3,126,403</u>	<u>2,771,772</u>

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Mark Wiltshire

Mark Wiltshire

Date: 23rd Sept. 2025

Company number: 06060885

Charity number: 1119309

The notes on page 13-22 form part of these accounts.

BROMLEY CHRISTIAN CENTRE
FOR THE YEAR ENDED 31 DECEMBER 2024
CASH FLOW STATEMENT

	Note	2025 £	2024 £
Cash flows from operating activities:			
<i>Net cash provided by/(used in) operating activities</i>	24	<u>341,344</u>	<u>177,345</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(35,971)	(1,439)
Reliance bank balance released into fixed assets as bank loan fully repaid		-	(33,250)
Proceeds from disposal of tangible fixed assets		-	390
Investment income received		41,427	32,835
<i>Net cash provided by/(used in) investing activities</i>		<u>5,456</u>	<u>(1,464)</u>
Cash flows from financing activities:			
Repayments of borrowing		-	(300,000)
<i>Net cash provided by/(used in) financing activities</i>		<u>-</u>	<u>(300,000)</u>
<i>Change in cash and equivalents in the reporting period</i>		<u>346,800</u>	<u>(124,119)</u>
Cash and equivalents at the beginning of the year		<u>384,185</u>	<u>508,304</u>
<i>Cash and cash equivalents at the end of the year</i>		<u>730,985</u>	<u>384,185</u>

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

Bromley Christian Centre, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently four Trustees who are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The charity is a registered charity. The registered office is given on page 1.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value in the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The trustees therefore continue to adopt the going concern basis in preparing the financial statements.

b) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the directors' report.

Donated goods received are foodbank donations, which are distributed to recipients during the year. Donations are received from TBB Food Partnership, local bakeries, Cook's frozen meals and Harvest festival contributions. TBB provide a valuation of the amounts that they have donated during the year. All other donated goods are based on annual estimated values.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants for the support of overseas missionaries and Christian workers in the UK are accounted for on the basis of support committed to that relates to the financial year. Expenses allocated to governance costs are those expenses relating to the governance of the charity including the cost of trustee indemnity insurance, directors' meetings, legal expenses not directly attributable to an activity and amounts payable to the charity's independent examiner.

Direct costs of an activity are allocated to that activity. Direct charitable expenditure and support costs which relate to more than one activity have been allocated on the basis of the percentage use of facilities. The percentage use has been estimated by reference to the time and area of the premises occupied by the activity.

Cost of raising funds is not significant and has not been separately disclosed.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Land and buildings	1% straight line on buildings
Fixtures, fittings & equipment	20 - 33.3 % straight line
Motor vehicles	25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

g) Investment property

Investment property, which is property held to earn rentals and / or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The gain or loss on revaluation is recognised in income and expenditure.

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

k) Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

l) Commitments for future expenditure

Other than normal commitments under contracts of employment and short term leases there are no contractual obligations to future expenditure at the balance sheet date. The church supports various missionaries both at home and overseas. The directors regularly review the commitment to missionaries and are confident that those supported would not view their support as an open ended obligation on the part of the church. Where the directors have authorised expenditure which is not yet legally enforceable amounts are set aside into funds designated for the purpose. There were no amounts authorised at 31 December 2024.

3 Critical accounting judgements and key areas of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4 Donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	640,044	74,281	714,325	515,250	46,220	561,470
Donated goods*		17,864	17,864		35,248	35,248
Income tax recoverable	104,453	11,154	115,607	80,613	6,331	86,944
	<u>744,497</u>	<u>103,299</u>	<u>847,796</u>	<u>595,863</u>	<u>87,799</u>	<u>683,662</u>

* All donated goods were foodbank donations distributed to recipients during the year.

5 Income from charitable activities

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2024 £
Services provided under contract	-	-	178,512	178,512
Charitable rental income	48,434	-	-	48,434
Other income	31,980	17,085	9,133	58,198
	<u>80,414</u>	<u>17,085</u>	<u>187,645</u>	<u>285,144</u>
Analysis by fund				
Unrestricted funds	80,414	-	178,512	258,926
Restricted funds	-	17,085	9,133	26,218
	<u>80,414</u>	<u>17,085</u>	<u>187,645</u>	<u>285,144</u>

For the year ended 31 December 2023

	Other income from Church activities and £	Other income from Relief of poverty £	Pre-school nursery funding and fees £	Total 2023 £
Services provided under contract	-	-	132,327	132,327
Charitable rental income	46,823	-	-	46,823
Other income	24,283	15,232	10,579	50,094
	<u>71,106</u>	<u>15,232</u>	<u>142,906</u>	<u>229,244</u>
Analysis by fund				
Unrestricted funds	68,871	-	133,465	202,336
Restricted funds	2,235.00	15,232	9,441	26,908
	<u>71,106</u>	<u>15,232</u>	<u>142,906</u>	<u>229,244</u>

6 Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Property letting	27,501	-	27,501	27,972	-	27,972
Interest receivable	13,756	170	13,926	4,399	464	4,863
	<u>41,257</u>	<u>170</u>	<u>41,427</u>	<u>32,371</u>	<u>464</u>	<u>32,835</u>

7 Other income

	Total 2024 £	Total 2023 £
Net gain on disposal of tangible fixed assets	-	390

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities

	Church activities and mission £	Relief of poverty £	Pre-school £	Total 2024 £	Total 2023 £
Staff costs	107,648	16,377	137,027	261,052	221,414
Depreciation and impairment	33,855	1,335	885	36,075	30,659
Premises costs	51,225	1,355	11,503	64,083	72,398
Hire of equipment and facilities	3,656	-	-	3,656	6,354
Catering for activities and events	6,914	1,485	-	8,399	8,957
Conferences and away days	8,307	-	-	8,307	10,192
Manse costs	37,252	-	-	37,252	36,442
Donations in kind	-	17,864	-	17,864	35,248
Vehicle expenses	441	2,390	-	2,831	3,982
Publicity for services and events	1,150	-	340	1,490	1,175
Pastoral expenses	979	-	-	979	674
Expensed equipment	-	-	4,294	4,294	-
Travel and accomodation	20,664	-	-	20,664	16,598
Staff training and other costs	2,813	-	453	3,266	2,723
Professional services	698	-	1,050	1,748	1,674
Miscellaneous direct costs of activities	15,461	94	6,407	21,962	11,673
	<u>291,063</u>	<u>40,900</u>	<u>161,959</u>	<u>493,922</u>	<u>460,163</u>
Grant funding of activities (see note 10)	57,243	23,163	67	80,473	58,729
Share of support costs (see note 11)	233,619	364	1,254	235,237	214,234
Share of governance costs (see note 11)	10,104	-	-	10,104	3,996
	<u>592,028</u>	<u>64,427</u>	<u>163,281</u>	<u>819,736</u>	<u>737,122</u>
Analysis by fund					
Unrestricted funds	531,042	445	152,321	683,808	
Restricted funds	60,987	63,982	10,959	135,928	
	<u>592,029</u>	<u>64,427</u>	<u>163,280</u>	<u>819,736</u>	

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities (continued)

For the year ended 31 December 2023

	Church activities and mission £	Relief of poverty £	Pre-school £	Total 2023 £
Staff costs	86,976	19,196	115,242	221,414
Depreciation and impairment	27,716	1,780	1,163	30,659
Premises costs	60,278	2,064	10,056	72,398
Hire of equipment and facilities	6,102	252	-	6,354
Catering for activities and events	7,557	1,400	-	8,957
Conferences and away days	10,192	-	-	10,192
Manse costs	36,442	-	-	36,442
Donations in kind	-	35,248	-	35,248
Vehicle expenses	-	3,982	-	3,982
Publicity for services and events	1,099	-	76	1,175
Pastoral expenses	674	-	-	674
Travel and accommodation	16,598	-	-	16,598
Staff training and other costs	2,723	-	-	2,723
Professional services	674	-	1,000	1,674
Miscellaneous direct costs of activities	7,574	118	3,981	11,673
	<u>264,604</u>	<u>64,040</u>	<u>131,518</u>	<u>460,163</u>
Grant funding of activities (see note 10)	44,826	13,903	-	58,729
Share of support costs (see note 11)	214,052	79	103	214,234
Share of governance costs (see note 11)	3,996	-	-	3,996
	<u>527,478</u>	<u>78,023</u>	<u>131,621</u>	<u>737,122</u>
Analysis by fund				
Unrestricted funds	483,474	149	125,449	609,072
Restricted funds	55,842	68,167	4,041	128,050
	<u>539,316</u>	<u>68,316</u>	<u>129,490</u>	<u>737,122</u>

Support costs are allocated to activities on the basis of estimated use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

9 Description of charitable activities

Church activities and mission support

Church activities include all activities of the local church including donations made to other Christian ministries that the church supports both in the UK and overseas.

Relief of poverty

Relief of poverty represents services provided by the church for the relief of poverty including services provided under the name of the BCC Community and Bromley Relief Agency which assist those on low income and supports the CAP (Christians Against Poverty) Bromley Partnership and a mental health support initiative.

Pre-school

The pre-school is a registered nursery education provider OFSTED No. 137365 operated and administered by the church.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Grants payable

	Church activities and mission support	Relief of poverty	Pre-school	Total 2024	Total 2023
	£	£	£	£	£
Grants to institutions:					
The Bridge Centre Macedonia	4,044	-	-	4,044	4,044
Disaster Emergency Committee (Turkey/Syria)	-	-	-	-	1,500
Assemblies of God - Ukraine	-	-	-	-	2,000
Families Set Free (Pakistan)	18,940	-	-	18,940	5,173
NICG UK (India)	9,221	-	-	9,221	9,616
Fuel Macedonia	-	-	-	-	3,000
Maoz	3,000	-	-	3,000	4,000
Christians Against Poverty	-	3,500	-	3,500	4,000
Other (<£1k)	231	699	-	930	216
	<u>35,435</u>	<u>4,199</u>	<u>-</u>	<u>39,634</u>	<u>33,550</u>
Grants to individuals	21,807	18,964	67	40,838	25,179
	<u>57,243</u>	<u>23,163</u>	<u>67</u>	<u>80,473</u>	<u>58,729</u>

For the year ended 31 December 2023

	Church activities and mission support	Relief of poverty	Pre-school	Total
	£	£	£	£
Grants to institutions:				
The Bridge Centre Macedonia	4,044	-	-	4,044
Disaster Emergency Committee (Turkey/Syria)	-	1,500	-	1,500
Assemblies of God - Ukraine	2,000	-	-	2,000
Families Set Free (Pakistan)	5,173	-	-	5,173
NICG UK (India)	9,616	-	-	9,616
Fuel Macedonia	3,000	-	-	3,000
Maoz	4,000	-	-	4,000
Christians Against Poverty	-	4,000	-	4,000
Other	216	-	-	216
	<u>28,050</u>	<u>5,500</u>	<u>-</u>	<u>33,550</u>
Grants to individuals	16,776	8,403	-	25,179
	<u>44,826</u>	<u>13,903</u>	<u>-</u>	<u>58,729</u>

11 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	141,403	-	141,403	129,296	-	129,296
Administration expenses	54,987	-	54,987	48,105	-	48,105
IT & communications	23,893	-	23,893	21,021	-	21,021
Professional services	6,953	-	6,953	8,982	-	8,982
Bank charges	8,001	-	8,001	6,830	-	6,830
Legal and professional	-	10,104	10,104	-	3,996	3,996
	<u>235,237</u>	<u>10,104</u>	<u>245,341</u>	<u>214,234</u>	<u>3,996</u>	<u>218,230</u>
Analysed between charitable activities	<u>235,237</u>	<u>10,104</u>	<u>245,341</u>	<u>214,234</u>	<u>3,996</u>	<u>218,230</u>

Legal and professional fees in governance costs includes amounts payable to the auditor (2023: independent examiner) of £10,140 (2023: £3,960) for examination fees and £nil (2023: £1,916) for other services.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Related parties

Pastor Mark Wiltshire received remuneration, in accordance with provisions in the governing document, for his pastoral services of £75,446 (2023: £72,904) and, in addition, pension contributions of £7,011 (2023: £6,835) and benefits of £624 (2023: £640). Mark Wiltshire and his wife were also paid £33,000 (2023: £33,000) rent in connection with the provision of a manse. Other manse running costs incurred were £4,096 (2023: £3,382). Rob Thomas also received remuneration, in accordance with provisions in the governing document for administrative and support services of £58,596 (2023: £57,244) and pension contributions of £3,501 (2023: £4,523).

None of the other trustees received any remuneration. However, four of them and their related parties (2023: three) incurred expenses in connection with duties, other than as trustees, of £4,638 (2023: £3,361) in respect of entertaining, travel, conferences and training. Gifts were given to trustees and their related parties in respect of non-trustee volunteer roles of £253 (2023: £240).

Expenses paid directly to trustees during the year totalled £11,076 (2023: £19,731), of which £2,099 (2023: £4,046) related to work related expenses specifically to two trustees and a related party (2023: three trustees and two related parties). The rest of these expenses relate to other church activity expenses.

With the permission of the Charity Commission for England and Wales, Olivia Wiltshire, daughter of Mark Wiltshire, was paid £5,124 (2023: £2,558) for social media services. During the year, Olivia Wiltshire was employed and received remuneration of £2,595.

Mark Wiltshire is also a director of Assemblies of God (AOG). Amounts paid to AOG for the year for expected contributions, minister training and subscriptions totalled £14,930 (2023: £12,430).

The church rented out living accommodation to Audrey Reeves, mother of Mark Wiltshire, at one of its rental properties for the annual sum of £3,600 (2023: £2,100).

During the year the church received donations totalling £59,377 (2023: £40,706) from trustees and their close family.

13 Employees

The average monthly headcount during the year was:-

	2024 Number	2023 Number
Church activities	6	5
Pre-school	8	8
Relief of poverty	1	1
	<u>15</u>	<u>14</u>
Total		

Employment costs

	2024 £	2023 £
Wages and salaries	358,958	313,036
Social security costs	27,282	22,363
Other pension costs	16,214	15,310
	<u>402,454</u>	<u>350,709</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 - £69,999	0	0
£70,000 - £79,999	<u>1</u>	<u>1</u>

Contributions totalling £7,011 (2023: £6,835) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

	Freehold Property (restated) £	Fixtures, fittings and equipment £	Vehicles £	Total 2024 £
Cost				
At 1 January 2024	2,034,500	158,976	12,660	2,206,136
Additions	-	35,971	-	35,971
Disposals	-	(2,527)	-	(2,527)
At 31 December 2024	<u>2,034,500</u>	<u>192,420</u>	<u>12,660</u>	<u>2,239,580</u>
Accumulated depreciation				
At 1 January 2024	179,962	148,863	7,319	336,144
Charge for the year	20,677	14,062	1,335	36,074
Eliminated on disposal	-	(2,527)	-	(2,527)
At 31 December 2024	<u>200,639</u>	<u>160,398</u>	<u>8,654</u>	<u>369,691</u>
Net book value				
At 31 December 2024	<u>1,833,861</u>	<u>32,022</u>	<u>4,006</u>	<u>1,869,889</u>
At 31 December 2023	<u>1,854,538</u>	<u>10,113</u>	<u>5,341</u>	<u>1,869,993</u>

15 Fixed asset investments

	2024 £	2023 £
Net book value brought forward	<u>475,000</u>	<u>475,000</u>

One of the properties, is classified as an investment property (since 2022). An estimated market value has been placed on this property based on recent valuations of nearby properties, taking into consideration the size and current condition of the building.

16 Financial instruments

The market value of land and buildings is likely to be considerably higher than the net book value above. However, the directors do not consider it good value for money to pay for a professional valuation as they are functional assets used in the day to day activities of the charity and there are no plans to dispose of them.

17 Debtors

	2024 £	2023 (restated) £
Falling due within one year:		
Other debtors	36,200	34,817
Tax recoverable	34,527	11,837
Prepayments and accrued income	<u>28,791</u>	<u>30,109</u>
	<u>99,518</u>	<u>76,763</u>

18 Creditors: liabilities falling due within one year

	2024 £	2023 £
Taxation and social security	9,547	7,918
Other creditors	21,809	14,611
Accruals	17,633	9,440
Deferred income (see note 21)	<u>-</u>	<u>2,200</u>
	<u>48,989</u>	<u>34,169</u>

19 Deferred income

Deferred income comprises the following:

	2024 £	2023 £
Balance at the beginning of the reporting period	2,200	13,227
Amount released to income	(2,200)	(13,227)
Amount deferred in year	<u>-</u>	<u>2,200</u>
Balance at the end of the reporting period	<u>-</u>	<u>2,200</u>

The income deferred at the period end will be released to income over the following periods:

	2024 £	2023 £
Within one year	-	2,200
After one year	<u>-</u>	<u>-</u>
	<u>-</u>	<u>2,200</u>

BROMLEY CHRISTIAN CENTRE
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20 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £16,214 (2023: £15,310). At the year end there was a pension creditor of £563 (2023: £nil).

21 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	2024 £	2024 £	2024 £	2024 £	2024 £
<i>Designated Funds</i>					
Special projects	4,863	17,750	(17,359) d)	(499)	4,755
ARK pre-school	-	180,343	(152,321)	(28,022)	-
	<u>4,863</u>	<u>198,093</u>	<u>(169,680)</u>	<u>(28,521)</u>	<u>4,755</u>
<i>General Unrestricted Funds</i>	<u>2,704,284</u>	<u>846,587</u>	<u>(514,128) b), c), d)</u>	<u>12,238</u>	<u>3,048,981</u>
Total Unrestricted Funds	<u>2,709,147</u>	<u>1,044,680</u>	<u>(683,808)</u>	<u>(16,283)</u>	<u>3,053,736</u>
<i>Restricted Funds</i>					
Romanian outreach	3,843	-	-	-	3,843
Special offerings and events	6,103	37,926	(30,142)	-	13,887
BCC Community	1,373	21,965	(26,613) b)	5,556	2,281
Future redevelopment	1,839	1,732	(3,571)	-	-
Ministry Development	2,561	3,781	(3,334)	-	3,008
Mission fund	-	8,600	(14,246) a), c)	5,646	-
Macedonian church	-	1,662	(8,271) a), c)	6,609	-
Ark Pre-school grants	15,450	9,132	(10,959)	-	13,623
Bromley Night Shelter	486	-	(486)	-	-
Christmas give away	30,590	29,574	(19,543) a)	(5,028)	35,593
CAP	380	15,315	(18,763) a)	3,500	432
	<u>62,625</u>	<u>129,687</u>	<u>(135,928)</u>	<u>16,283</u>	<u>72,667</u>
Aggregate of funds	<u>2,771,772</u>	<u>946,131</u>	<u>(737,122)</u>	<u>-</u>	<u>3,126,403</u>

The transfers referred to above were made for the following reasons:

- The transfer from the Christmas give away to CAP fund of £3,500 represents monies received by the Christmas give away fund for CAP. Further
- transfers of Christmas give away funds were: £750 to the mission fund and £778 to Macedonian church.
 - A transfer of £5,556 was made out of the general fund to BCC Community HOPE fund to cover costs of HOPE activities where insufficient specific donations.
 - Transfers from general fund to Macedonian and mission funds to provide regular support to overseas missionaries where donations fall short.
 - Transfers relate to the distribution of unused designated funds to other causes.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2024 £
Tangible fixed assets	1,865,883	4,006	1,869,889
Investments	475,000	-	475,000
Debtors	90,880	8,638	99,518
Cash at bank and in hand	666,724	64,261	730,985
Creditors falling due within one year	(44,751)	(4,238)	(48,989)
	<u>3,053,736</u>	<u>72,667</u>	<u>3,126,403</u>

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

21 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Special projects	-	15,466	(11,040)	437	-	4,863
ARK pre-school	-	135,907	(125,449)	(10,458)	-	-
	-	151,373	(136,489)	(10,021)	-	4,863
<i>General Unrestricted Funds</i>	2,498,568	679,587	(472,583)	(1,288)	-	2,704,284
Total Unrestricted Funds	2,498,568	830,960	(609,072)	(11,309)	-	2,709,147
<i>Restricted Funds</i>						
Romanian outreach	3,843	-	-	-	-	3,843
Special offerings and events	1,333	19,093	(14,323)	-	-	6,103
BCC Community	7,909	40,076	(49,914)	3,302	-	1,373
Future redevelopment	-	1,839	-	-	-	1,839
Ministry Development	2,813	3,750	(4,002)	-	-	2,561
Mission fund	-	4,503	(8,581)	4,078	-	-
Macedonian church	-	3,834	(9,763)	5,929	-	-
Ark Pre-school grants	10,050	9,441	(4,041)	-	-	15,450
Bromley Night Shelter	486	-	-	-	-	486
Christmas give away	37,463	18,300	(19,173)	(6,000)	-	30,590
CAP	298	14,335	(18,254)	4,000	-	380
	64,195	115,171	(128,050)	11,309	-	62,625
Aggregate of funds	2,562,763	946,131	(737,122)	-	-	2,771,772

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2023 (restated) £
Tangible assets	1,867,715	2,278	1,869,993
Investments	475,000	-	475,000
Debtors	68,644	8,119	76,763
Cash at bank and in hand	331,898	52,287	384,185
Creditors falling due within one year	(34,110)	(59)	(34,169)
	2,709,147	62,625	2,771,772

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

21 Funds (continued)

Restricted funds:

Romanian outreach - these funds are for education and relief of poverty in Romania.

Special offerings and events - these funds have been given to various specific causes or events and applied for those purposes

BCC Community - these funds are used to assist senior citizens and to relieve poverty in the local area and includes a small amount raised for work with people with mental health issues.

Future redevelopment - donations towards the cost of developing the BCC site.

Ministry Development - These funds have been given to further the development of ministry within the church.

Mission fund - these funds are used to support various mission projects in the UK and abroad.

Macedonian church - these funds are used for the support of a church, The Bridge Centre, in Macedonia and the support of the pastors of the church.

Ark Pre-school grants - are grants received for restricted purposes.

Bromley Night Shelter - these funds are for the Bromley Night Shelter which operates from December to March each year.

Christmas give away - this fund receives donations from an offering taken shortly before Christmas each year and is used to support various projects where there is specific need.

CAP - this fund meets expenditure in connection with the local operation of Christians Against Poverty.

Designated funds:

Special projects - these funds are set aside to cover expenses of the activities as described in the name of the fund.

The Ark pre-school - income from the running of the pre-school was held on designated fund and used to further this activity.

22 Cash generated from operations

	2024 £	2023 £
Surplus for the year	354,631	209,009
Adjustments for:		
Investment income recognised in statement of financial activities	(41,427)	(32,835)
Gain on disposal of tangible fixed assets	-	(390)
Depreciation and impairment of tangible fixed assets	36,075	30,659
Movements in working capital:		
(Increase) / decrease in debtors	(22,755)	(13,353)
Increase / (decrease) in creditors	17,020	(4,717)
Increase / (decrease) in deferred income	(2,200)	(11,027)
Cash generated from operations	<u>341,344</u>	<u>177,346</u>

23 Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	<u>384,185</u>	<u>346,800</u>	<u>730,985</u>

24 Prior year restatement

Tangible fixed asset building costs have been reduced by £33,250 and other debtors have been increased by the same amount to reflect the security deposit that is held by Reliance bank following the payment of the loan in 2023 that was used to facilitate the purchase of 16 Pinewood Road.

BROMLEY CHRISTIAN CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	4	740,677	3,820	103,299	847,796	592,383	3,480	87,799	683,662
Charitable activities	5	66,485	192,441	26,218	285,144	56,886	145,450	26,908	229,244
Investments	6	39,425	1,832	170	41,427	29,928	2,443	464	32,835
Other income	7	-	-	-	-	390	-	-	390
Total income and endowments		846,587	198,093	129,687	1,174,367	679,587	151,373	115,171	946,131
EXPENDITURE ON:									
Charitable activities:	8	514,128	169,680	135,928	819,736	472,583	136,489	128,050	737,122
Net income/(expenditure)		332,459	28,413	(6,241)	354,631	207,004	14,884	(12,879)	209,009
Transfers between funds	21	12,238	(28,521)	16,283	-	(1,288)	(10,021)	11,309	-
Net movement in funds		344,697	(108)	10,042	354,631	205,716	4,863	(1,570)	209,009
Other recognised gains/(losses):									
Gain on revaluation of fixed assets	15	-	-	-	-	-	-	-	-
		344,697	(108)	10,042	354,631	205,716	4,863	(1,570)	209,009
Reconciliation of funds:									
Total funds brought forward		2,704,284	4,863	62,625	2,771,772	2,498,568	-	64,195	2,562,763
Total funds carried forward	21	3,048,981	4,755	72,667	3,126,403	2,704,284	4,863	62,625	2,771,772

Accounts

BROMLEY CHRISTIAN CENTRE

Report and Accounts

year ended 31 December 2023

Company registration number: 06060885

Charity registration number: 1119309

BROMLEY CHRISTIAN CENTRE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mark Wiltshire Robert Thomas Karl Ferguson - resigned 27.9.23 Fred Adegeye Andrew Siddorns - appointed 26.9.23
Company Secretary	Robert Thomas
Key Staff	Mark Wiltshire Robert Thomas
Governing Document	Memorandum and Articles of Association dated 21 May 2007
Company Registration Number	06060885
Charity Registration Number	1119309
Principal Address	2 Masons Hill Bromley Kent BR2 9HA
Registered Office	2 Masons Hill Bromley Kent BR2 9HA
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Royal Bank of Scotland PLC 12 Elmfield Road Bromley Kent BR1 1LP
Solicitors	Geldards LLP Number One Pride Place Pride Park Derby DE24 8QR

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are the charity's directors for the purposes of company law, present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives which are summarised below.

In furtherance of the objects of Bromley Christian Centre (BCC), referred to above, activities described below were pursued during the year under review.

BCC - The Church provides a year-round Christian presence in our community. Our Sunday gatherings are a place where people experience authentic Christian community. We reach young and old, people of faith and people with no faith at all and have over 45 different nationalities who call our church home. Our attendance continues to grow year on year. In addition to Sunday gatherings, we run regular mid-week groups and activities. We are active in social action and community outreach, helping to care for those who have fallen on hard times. We also run The Ark Pre-School and Daycare, which provides Ofsted registered sessional care for 2 to 5 year olds.

People regularly attending BCC, as well as visitors, are encouraged to give financially to projects, humanitarian needs and other activities consistent with the aims and objectives of our church. These range in size from one-off gift initiatives to larger, long-term programmes locally here in the UK and abroad. Similarly, the Board of Directors will also make additional donations from our general funds, as the trustees decide from time to time.

In common with many churches the activities are heavily reliant on the services of volunteers in addition to any interns and those on placement. The trustees are very grateful to all those who give of their time freely in supporting the activities described above.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

BCC – The Church

- We have seen the church grow by about 25% over the course of the year, with over 750 adults and children now in regular attendance. Both Sunday morning services are near full capacity and with our “hybrid” approach to our services, with two in-person gatherings each Sunday running alongside a fully streamed live service and “catch-up” services also made available to watch “on-demand” throughout the week, we have continued to expand our reach and grown our church community. We are attracting a regular 150 people each week online from across the UK and also some internationally.
- We ran multiple online Alpha courses throughout the year which were well attended and resulted in both people coming to faith and being strengthened in their faith. Life groups met throughout the year to provide support and care for all members, and we met for weekly prayer meetings and quarterly prayer and fasting (one week per quarter).
- Other highlights during the year included an International feast (celebrating the many cultures and nationalities of the church in a summer food & community festival) and also a successful Christmas Fayre and Carols event run in December.
- The average age of the church is a very healthy 29-years-old, reflecting the many families and young adults in attendance.

Children & Youth

- Attendance at the ROCK children’s work grew by 27% over the year.
- DARING Youth has also seen good growth on Sunday’s and mid-week, and they ran a very successful Youth Summer camp.
- Pebbles (carer and toddler group) continues to grow and serve the community with a highly valued safe place for children and cares to attend. Over 250 new children and adults attended Pebbles through the year.

Ark Pre-School

- The Ark continues to provide an excellent Pre-School resource and facility to the community and the new team have settled in very well.
- A new breakfast club was launched which has proved to be popular with some parents, enabling them to drop off children earlier to help them with work commitments.

BCC – Community

- We continue to be a partner of the Transform Bromley Borough (TBB) Food Partnership and receive weekly food donations collected from a central hub in Orpington and distributed throughout the borough.
- In Sept/Oct we received donations from 8 local schools’ harvest festivals and BCC collected and shared these donations amongst the whole TBB partnership, with an estimated value of £11,500 worth of food.
- COOK very generously provided frozen meals each week for us to distribute, and The Sponge Kitchens also continued to provide a weekly donation of bread.
- The Bromley Christians Against Poverty (CAP) Partnership continues to go from strength to strength, with multiple clients becoming debt free during the year. The Debt Centre Manager continues to be employed through BCC.
- Haven Café, our mental wellbeing support group, relaunched in the summer and members are returning to get the very important support and interaction they need to combat anxiety and isolation.

Wider impact

- Pastor Mark Wiltshire continued in his role as Chairman of AoG GB Board of Directors. This is an unpaid and voluntary position which is principally undertaken in Pastor Mark’s own time and we see the significant benefits of the work done to stabilise and strengthen the movement that we are part of.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial review

The trustees report a surplus for the year on unrestricted funds (including designated funds) after transfers of £210,579 (2022 - £431,924). The main source of incoming resources has been gifts and offerings received from Church members together with gift aid tax recovered. Whilst a very healthy surplus, this is significantly less than 2022 due to an exceptional one off gift by a church member during that period. The resources available are applied in fulfilling the objects and carrying on activities described in this report.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year and is monitored on a monthly basis.

Three month's expenditure on unrestricted funds excluding designated funds amounts to approximately £118,000. Reserves on unrestricted funds amounted to £2,709,147 of which £333,182 were held as net current assets. None of these reserves are held in designated funds and this represents over eight month's unrestricted fund expenditure.

Reference and administrative information is provided on the page following the cover sheet.

Assessment of risks

The trustees regularly assess the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. We are in a financially healthy and stable position. We have excellent weekly attendance (which has grown consistently year on year over the past 4 years) and financial support from our regular attenders. Our pre-school is also functioning very effectively and contributes surplus income each year. However, we see two specific areas of most significant risk: People and Premises.

People: by this we mean key staff. While we are not reliant on any one member of staff, if a number of key staff were all to leave at once, we recognise it would pose a short-term risk. We have tried to mitigate against this by equipping, training and giving regular opportunities to participate to the wider staff and volunteer teams. The way we operate means that we have no single point of failure amongst key staff – with all areas operating under team structures with multiple team leaders in place. Furthermore, our Senior Leadership team provide excellent support for the team and have both expertise and capacity to assist if needed.

Premises: Our existing site is ageing, it has regular maintenance issues and we are also starting to out-grow it. We have been working with a firm of architects to do a feasibility study of the whole site, with a desire to extend or rebuild our facilities so that they are fit for purpose.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for the future

BCC – The Church

- We plan to continue running a hybrid church setup, with in-person and live/hosted/streamed services also being available. We may need to consider a regular 3rd service (Sunday or mid-week) as numbers continue to grow.
- We continue to plan a more robust syllabus of courses and training that we can deliver through our BCC Academy (both in person and online) to enable us to equip people for personal and corporate ministry.
- We aim to continue to multiply the number of Small Groups/Life Groups with a focus on training leaders to run the groups.
- We will look to expand our Children and Youth activities to provide additional community impact.

BCC – Community

- The Bromley CAP Partnership continues to function well – with 5 core partner churches and a further 10+ churches supporting in some way. Over 40 clients have become debt free since we started the partnership with over £900k of debt released. The Partnership will investigate the potential for employing a second (part-time) member of staff to support this ministry.
- Our foodbank will continue to partner with TBB. We would like to maintain the excellent relationships we have with the schools who donate Harvest festival produce to the foodbank, but with a greater focus on working with the schools and children and linking them with our children's, youth and family programmes.
- Haven Café will be considering adding new initiatives to help their members.

BCC – The Ark

- We are investigating providing additional hours. However, in order to do this we will need to increase the size of our facility so this will become a medium, rather than short-term objective.

BCC – Staff & volunteers

- A new Associate Pastor has been recruited during 2024 to focus on training and equipping.
- We recognise that growing a healthy volunteer base is vital. We will be focussing on helping people find their gifting and then helping to equip them so that they can function well, both within church life but also within the market-place, family and community life. Investing in training and development for staff and volunteers will be key.
- We would consider offering further intern and placement opportunities, should the right candidates be found.

The site and facilities

- We will continue to work with a firm of Architects to develop a feasibility plan for the whole site, with a view to extend or rebuild.
- We will continue to explore site expansion opportunities with our local authority.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees who served as the Board of Directors during the year and up to the date of signature of the financial statements were:

Mark Wiltshire

Robert Thomas

Fred Adegeye

Karl Ferguson (resigned September 2023)

Andrew Siddorns (appointed September 2023)

Trustees are appointed and removed by existing trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Existing trustees of the charity ensure that new trustees become familiar with their responsibilities and duties.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are assisted in their day to day activities by heads of various departments who have responsibility for running their own areas.

As a Board we are committed to fulfilling the objects of the charity as referred to above. We meet quarterly to discuss all areas that have a significant financial impact, with interim meetings called as appropriate. When it comes to decision-making we would both take a view on the legitimacy of the activity and the financial impact, where we tend on the risk averse side to ensure financial stability.

The trustees use a number of tools and factors including payscale.com to benchmark salaries. We look to ensure all staff are within appropriate pay scale ranges. We take inflation into account for annual reviews, along with changes to job descriptions/roles and responsibilities.

The church is in fellowship with the Assemblies of God of Great Britain and Ireland although Bromley Christian Centre itself is independent and makes its own decisions, raises its own funds and both chooses and pays its own staff. The Assemblies of God provides a place of accountability for the Senior Pastor, Mark Wiltshire, and also acts as a support for information, guidance and services.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with our Memorandum of Association, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees' report was approved by the Board of Directors.


MA Wiltshire (Sep 24, 2024 11:53 GMT+1)
Mark Wiltshire

Director (Chair)

Dated: Sep 24, 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BROMLEY CHRISTIAN CENTRE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 8 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act. This examination was performed in the place of an audit, as authorised by the Charity Commission in a dispensation granted on 3 February 2023.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Sarah Crispin
Sarah Crispin (Sep 24, 2024 14:11 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 24, 2024

BROMLEY CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations	4	595,863	87,799	683,662	898,495
Charitable activities	5	202,336	26,908	229,244	217,262
Investments	6	32,371	464	32,835	25,859
Other income	7	390	-	390	550
Total income and endowments		830,960	115,171	946,131	1,142,166
EXPENDITURE ON:					
Charitable activities	8	609,072	128,050	737,122	690,378
Net income/(expenditure)		221,888	(12,879)	209,009	451,788
Transfers between funds	23	(11,309)	11,309	-	-
Net movement in funds		210,579	(1,570)	209,009	451,788
Other recognised gains/(losses):					
Gain on revaluation of fixed assets	15	-	-	-	325,958
Net movement in funds		210,579	(1,570)	209,009	777,746
Reconciliation of funds:					
Total funds brought forward		2,498,568	64,195	2,562,763	1,785,017
Total funds carried forward	23	2,709,147	62,625	2,771,772	2,562,763

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-20 form part of these accounts.

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	14	1,900,965	2,278	1,903,243	1,899,212
Investment property	15	475,000	-	475,000	475,000
		<u>2,375,965</u>	<u>2,278</u>	<u>2,378,243</u>	<u>2,374,212</u>
CURRENT ASSETS					
Debtors	17	35,394	8,119	43,513	30,160
Cash at bank and in hand		<u>331,898</u>	<u>52,287</u>	<u>384,185</u>	<u>508,304</u>
		367,292	60,406	427,698	538,464
CREDITORS: Amounts falling due within one year	19	(34,110)	(59)	(34,169)	(49,913)
Net current assets / (liabilities)		<u>333,182</u>	<u>60,347</u>	<u>393,529</u>	<u>488,551</u>
Total assets less current liabilities		<u>2,709,147</u>	<u>62,625</u>	<u>2,771,772</u>	<u>2,862,763</u>
CREDITORS: Amounts falling due after more than one year	18	-	-	-	(300,000)
TOTAL NET ASSETS		<u>2,709,147</u>	<u>62,625</u>	<u>2,771,772</u>	<u>2,562,763</u>
FUND BALANCES	23				
Unrestricted Funds					
General funds		2,704,284	-	2,704,284	2,498,568
Designated funds		<u>4,863</u>	<u>-</u>	<u>4,863</u>	<u>-</u>
		2,709,147	-	2,709,147	2,498,568
Restricted Funds		<u>-</u>	<u>62,625</u>	<u>62,625</u>	<u>64,195</u>
		<u>2,709,147</u>	<u>62,625</u>	<u>2,771,772</u>	<u>2,562,763</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

MA Wiltshire
MA Wiltshire (Sep 24, 2024 11:53 GMT+1)

Mark Wiltshire

Date: Sep 24, 2024

Company number: 06060885

Charity number: 1119309

The notes on page 11-20 form part of these accounts.

BROMLEY CHRISTIAN CENTRE
FOR THE YEAR ENDED 31 DECEMBER 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	24	<u>177,346</u>	<u>452,617</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,439)	(8,982)
Reliance bank balance released into fixed assets as bank loan fully repaid		(33,250)	-
Proceeds from disposal of tangible fixed assets		390	550
Investment income received		32,835	25,859
Net cash provided by/(used in) investing activities		<u>(1,464)</u>	<u>17,427</u>
Cash flows from financing activities:			
Proceeds from bank loans		-	-
Repayments of borrowing		(300,000)	(400,000)
Net cash provided by/(used in) financing activities		<u>(300,000)</u>	<u>(400,000)</u>
Change in cash and equivalents in the reporting period		<u>(124,118)</u>	<u>70,044</u>
Cash and equivalents at the beginning of the year		<u>508,304</u>	<u>438,260</u>
Cash and cash equivalents at the end of the year		<u>384,186</u>	<u>508,304</u>

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

Bromley Christian Centre, a public benefit entity, is incorporated in England and Wales as a company limited by guarantee not having a share capital. There are currently four Trustees who are also the members of the company. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £1. The charity is a registered charity. The registered office is given on page 1.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value in the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The trustees therefore continue to adopt the going concern basis in preparing the financial statements.

b) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the directors' report.

Donated goods received are foodbank donations, which are distributed to recipients during the year. Donations are received from TBB Food Partnership, local bakeries, Cook's frozen meals and Harvest festival contributions. TBB provide a valuation of the amounts that they have donated during the year. All other donated goods are based on annual estimated values.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants for the support of overseas missionaries and Christian workers in the UK are accounted for on the basis of support committed to that relates to the financial year. Expenses allocated to governance costs are those expenses relating to the governance of the charity including the cost of trustee indemnity insurance, directors' meetings, legal expenses not directly attributable to an activity and amounts payable to the charity's independent examiner.

Direct costs of an activity are allocated to that activity. Direct charitable expenditure and support costs which relate to more than one activity have been allocated on the basis of the percentage use of facilities. The percentage use has been estimated by reference to the time and area of the premises occupied by the activity.

Cost of raising funds is not significant and has not been separately disclosed.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Land and buildings	2% straight line on buildings
Fixtures, fittings & equipment	20 - 33.3 % straight line
Motor vehicles	25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

g) Investment property

Investment property, which is property held to earn rentals and / or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The gain or loss on revaluation is recognised in income and expenditure.

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

k) Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

l) Commitments for future expenditure

Other than normal commitments under contracts of employment and short term leases there are no contractual obligations to future expenditure at the balance sheet date. The church supports various missionaries both at home and overseas. The directors regularly review the commitment to missionaries and are confident that those supported would not view their support as an open ended obligation on the part of the church. Where the directors have authorised expenditure which is not yet legally enforceable amounts are set aside into funds designated for the purpose. There were no amounts authorised at 31 December 2023.

3 Critical accounting judgements and key areas of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4 Donations

	Total	Total
	2023	2022
	£	£
Donations and gifts	561,470	727,201
Donated goods*	35,248	40,280
Income tax recoverable	86,944	131,014
	<u>683,662</u>	<u>898,495</u>

* All donated goods were foodbank donations distributed to recipients during the year.

5 Income from charitable activities

	Other income from Church activities and mission support	Other income from Relief of poverty activities	Pre-school nursery funding and fees	Total 2023
	£	£	£	£
Services provided under contract	-	-	132,327	132,327
Charitable rental income	46,823	-	-	46,823
Other income	24,283	15,232	10,579	50,094
	<u>71,106</u>	<u>15,232</u>	<u>142,906</u>	<u>229,244</u>
Analysis by fund				
Unrestricted funds	68,871	-	133,465	202,336
Restricted funds	2,235	15,232	9,441	26,908
	<u>71,106</u>	<u>15,232</u>	<u>142,906</u>	<u>229,244</u>

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Income from charitable activities (continued)

For the year ended 31 December 2022

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2022 £
Services provided under contract	-	-	115,753	115,753
Charitable rental income	50,474	-	-	50,474
Other income	7,119	11,816	32,100	51,035
	<u>57,593</u>	<u>11,816</u>	<u>147,853</u>	<u>217,262</u>
Analysis by fund				
Unrestricted funds	57,593	-	115,753	173,346
Restricted funds	-	11,816	32,100	43,916
	<u>57,593</u>	<u>11,816</u>	<u>147,853</u>	<u>217,262</u>

6 Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Property letting	27,972	-	27,972	24,835	-	24,835
Interest receivable	4,399	464	4,863	941	83	1,024
	<u>32,371</u>	<u>464</u>	<u>32,835</u>	<u>25,776</u>	<u>83</u>	<u>25,859</u>

7 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Net gain on disposal of tangible fixed assets	390	-	390	550

8 Charitable activities

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total 2023 £	Total 2022 £
Staff costs	86,976	19,196	115,242	221,414	211,213
Depreciation and impairment	27,716	1,780	1,163	30,659	34,251
Premises costs	60,278	2,064	10,056	72,398	87,465
Hire of equipment and facilities	6,102	252	-	6,354	1,598
Catering for activities and events	7,557	1,400	-	8,957	6,603
Conferences and away days	10,192	-	-	10,192	8,802
Manse costs	36,442	-	-	36,442	37,090
Donations in kind	-	35,248	-	35,248	40,304
Vehicle expenses	-	3,982	-	3,982	2,025
Publicity for services and events	1,099	-	76	1,175	1,061
Pastoral expenses	674	-	-	674	739
Travel and accommodation	16,598	-	-	16,598	2,262
Staff training and other costs	2,723	-	-	2,723	4,325
Professional services	674	-	1,000	1,674	1,676
Miscellaneous direct costs of activities	7,574	118	3,981	11,673	12,664
	<u>264,604</u>	<u>64,040</u>	<u>131,518</u>	<u>460,163</u>	<u>452,078</u>
Grant funding of activities (see note 10)	44,826	13,903	-	58,729	42,657
Share of support costs (see note 11)	214,052	79	103	214,234	191,743
Share of governance costs (see note 11)	3,996	-	-	3,996	3,900
	<u>527,478</u>	<u>78,023</u>	<u>131,621</u>	<u>737,122</u>	<u>690,378</u>
Analysis by fund					
Unrestricted funds	483,474	149	125,449	609,072	
Restricted funds	55,842	68,167	4,041	128,050	
	<u>539,316</u>	<u>68,316</u>	<u>129,490</u>	<u>737,122</u>	

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities (continued)

For the year ended 31 December 2022

	Church activities and mission support	Relief of poverty	Pre-school	Total 2022
	£	£	£	£
Staff costs	76,802	12,848	121,563	211,213
Depreciation and impairment	29,908	2,374	1,969	34,251
Premises costs	76,670	957	9,838	87,465
Hire of equipment and facilities	1,598	-	-	1,598
Catering for activities and events	5,464	1,139	-	6,603
Conferences and away days	8,802	-	-	8,802
Manse costs	37,090	-	-	37,090
Donations in kind	-	40,304	-	40,304
Vehicle expenses	-	2,025	-	2,025
Publicity for services and events	662	32	367	1,061
Pastoral expenses	739	-	-	739
Expensed equipment	-	-	74	74
Travel and accommodation	2,262	-	-	2,262
Staff training and other costs	2,308	-	2,017	4,325
Professional services	650	-	1,026	1,676
Miscellaneous direct costs of activities	7,647	369	4,574	12,590
	<u>250,602</u>	<u>60,048</u>	<u>141,428</u>	<u>452,078</u>
Grant funding of activities (see note 10)	39,644	3,000	13	42,657
Share of support costs (see note 11)	191,529	214	-	191,743
Share of governance costs (see note 11)	3,900	-	-	3,900
	<u>485,675</u>	<u>63,262</u>	<u>141,441</u>	<u>690,378</u>
Analysis by fund				
Unrestricted funds	450,501	-	111,282	561,783
Restricted funds	35,174	63,262	30,159	128,595
	<u>485,675</u>	<u>63,262</u>	<u>141,441</u>	<u>690,378</u>

Support costs are allocated to activities on the basis of estimated use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

9 Description of charitable activities

Church activities and mission support

Church activities include all activities of the local church including donations made to other Christian ministries that the church supports both in the UK and overseas.

Relief of poverty

Relief of poverty represents services provided by the church for the relief of poverty including services provided under the name of the BCC Community and Bromley Relief Agency which assist those on low income and supports the CAP (Christians Against Poverty) Bromley Partnership and a mental health

Pre-school

The pre-school is a registered nursery education provider OFSTED No. 137365 operated and administered by the church.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Grants payable

	Church activities and mission support	Relief of poverty	Pre-school	Total 2023	Total 2022
	£	£	£	£	£
Grants to institutions:					
The Bridge Centre Macedonia	4,044	-	-	4,044	4,044
Disaster Emergency Committee (Turkey/Syria)	-	1,500	-	1,500	-
Assemblies of God - Ukraine	2,000	-	-	2,000	2,000
East West Ministries - Ukraine	-	-	-	-	4,666
Families Set Free (Pakistan)	5,173	-	-	5,173	-
NICG UK (India)	9,616	-	-	9,616	-
Releasing Slaves Internationally	-	-	-	-	1,250
Apoyo Solidario - Real Smile Project, Madrid	-	-	-	-	2,000
Fuel Macedonia	3,000	-	-	3,000	2,000
Maoz	4,000	-	-	4,000	3,000
Christians Against Poverty	-	4,000	-	4,000	3,000
Other	216	-	-	216	1,502
	<u>28,050</u>	<u>5,500</u>	<u>-</u>	<u>33,550</u>	<u>23,462</u>
Grants to individuals	16,776	8,403	-	25,180	19,196
	<u>44,826</u>	<u>13,903</u>	<u>-</u>	<u>58,729</u>	<u>42,657</u>

For the year ended 31 December 2022

	Church activities and mission support	Relief of poverty	Pre-school	Total
	£	£	£	£
Grants to institutions:				
The Bridge Centre Macedonia	4,044	-	-	4,044
Assemblies of God - Ukraine	2,000	-	-	2,000
East West Ministries - Ukraine	4,666	-	-	4,666
Releasing Slaves Internationally	1,250	-	-	1,250
Apoyo Solidario - Real Smile Project, Madrid	2,000	-	-	2,000
Fuel Macedonia	2,000	-	-	2,000
Maoz	3,000	-	-	3,000
Christians Against Poverty	-	3,000	-	3,000
Other	1,502	-	-	1,502
	<u>20,462</u>	<u>3,000</u>	<u>-</u>	<u>23,462</u>
Grants to individuals	19,183	-	13	19,196
	<u>39,644</u>	<u>3,000</u>	<u>13</u>	<u>42,657</u>

11 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	129,296	-	129,296	116,467	-	116,467
Administration expenses	48,105	-	48,105	38,368	-	38,368
IT & communications	21,021	-	21,021	17,268	-	17,268
Professional services	8,982	-	8,982	13,275	-	13,275
Bank charges	6,830	-	6,830	6,365	-	6,365
Legal and professional	-	3,996	3,996	-	3,900	3,900
	<u>214,234</u>	<u>3,996</u>	<u>218,230</u>	<u>191,743</u>	<u>3,900</u>	<u>195,643</u>
Analysed between charitable activities	<u>214,234</u>	<u>3,996</u>	<u>218,230</u>	<u>191,743</u>	<u>3,900</u>	<u>195,643</u>

Legal and professional fees in governance costs includes amounts payable to the independent examiner of £3,960 (2022: £3,900) for examination fees and £1,916 (2022: £1,896) for other services.

12 Related parties

Pastor Mark Wiltshire received remuneration, in accordance with provisions in the governing document, for his pastoral services of £72,904 (2022: £65,587) and in addition, pension contributions of £6,835 (2022: £6,421) and benefits of £640 (2022: £600). Mark Wiltshire and his wife were also paid £33,000 (2022: £33,000) rent in connection with the provision of a manse. Rob Thomas also received remuneration, in accordance with provisions in the governing document for administrative and support services of £57,244 (2022: £51,154) and pension contributions of £4,523 (2022: £3,182).

None of the other trustees received any remuneration. With the permission of the Charity Commission for England and Wales, Olivia Wiltshire, daughter of Mark Wiltshire, was paid £2,558 (2022: £1,815) for social media services. However, three of them (2022: three) incurred expenses in connection with duties, other than as trustees, of £3,361 (2022: £2,922) in respect of entertaining, travel, conferences and training.

During the year the church received donations totalling £40,706 (2022: £45,137) from trustees and their close family.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Employees

The average monthly headcount during the year was:-

	2023 Number	2022 Number
Church activities	5	5
Pre-school	8	10
Relief of poverty	1	1
	<u>14</u>	<u>16</u>
Total		

Employment costs

	2023 £	2022 £
Wages and salaries	313,036	295,969
Social security costs	22,363	20,888
Other pension costs	15,310	13,857
	<u>350,709</u>	<u>330,714</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,000 - £69,999	0	1
£70,000 - £79,999	<u>1</u>	<u>0</u>

Contributions totalling £6,835 (2022: 6,421) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

14 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Vehicles £	Total 2023 £
Cost				
At 1 January 2023	2,034,500	160,711	12,660	2,207,871
Additions		1,439	-	1,439
Release of security deposit	33,250			33,250
Disposals	-	(3,174)	-	(3,174)
At 31 December 2023	<u>2,067,750</u>	<u>158,976</u>	<u>12,660</u>	<u>2,239,386</u>
Accumulated depreciation				
At 1 January 2023	159,284	143,836	5,539	308,659
Charge for the year	20,678	8,201	1,780	30,658
Eliminated on disposal	-	(3,174)	-	(3,174)
At 31 December 2023	<u>179,962</u>	<u>148,863</u>	<u>7,319</u>	<u>336,144</u>
Net book value				
At 31 December 2023	<u>1,887,788</u>	<u>10,113</u>	<u>5,341</u>	<u>1,903,243</u>
At 31 December 2022	<u>1,875,216</u>	<u>16,875</u>	<u>7,121</u>	<u>1,899,212</u>

15 Fixed asset investments

	2023 £	2022 £
Net book value brought forward	475,000	149,042
Gain on revaluation of investment	-	325,958
Fair value carried forward	<u>475,000</u>	<u>475,000</u>

One of the properties, was been reclassified as an investment property in 2022. An estimated market value has been placed on this property at 31st Dec 2022 based on recent valuations of nearby properties, taking into consideration the size and current condition of the building.

16 Financial instruments

The market value of land and buildings is likely to be considerably higher than the net book value above. However, the directors do not consider it good value for money to pay for a professional valuation as they are functional assets used in the day to day activities of the charity and there are no plans to dispose of them.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17 Debtors

	2023	2022
	£	£
Falling due within one year:		
Other debtors	1,567	1,592
Tax recoverable	11,837	9,200
Prepayments and accrued income	30,109	19,368
	<u>43,513</u>	<u>30,160</u>

18 Loans and overdrafts

	2023	2022
	£	£
Bank loans	<u>-</u>	<u>300,000</u>
Payable after one year	<u>-</u>	<u>300,000</u>

The above loan, that was due for repayment by 20 September 2024, was repaid early during 2023.

19 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Taxation and social security	7,918	6,994
Other creditors	14,611	15,558
Accruals	9,440	14,134
Deferred income (see note 21)	2,200	13,227
	<u>34,169</u>	<u>49,913</u>

20 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans (see note 18)	<u>-</u>	<u>300,000</u>

21 Deferred income

Deferred income comprises the following:

	2023	2022
	£	£
Balance at the beginning of the reporting period	13,227	12,413
Amount released to income	(13,227)	(12,413)
Amount deferred in year	2,200	13,227
Balance at the end of the reporting period	<u>2,200</u>	<u>13,227</u>

The income deferred at the period end will be released to income over the following periods:

	2023	2022
	£	£
Within one year	2,200	13,227
After one year	<u>-</u>	<u>-</u>
	<u>2,200</u>	<u>13,227</u>

22 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £15,310 (2022: £13,857)

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

23 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gain on change in accounting policy 2023	Closing balance
	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £
<i>Designated Funds</i>						
Special projects	-	15,466	(11,040) d)	437	-	4,863
ARK pre-school	-	135,907	(125,449)	(10,458)	-	-
	-	151,373	(136,489)	(10,021)	-	4,863
<i>General Unrestricted Funds</i>	2,498,568	679,587	(472,583)	(1,288)	-	2,704,284
Total Unrestricted Funds	2,498,568	830,960	(609,072)	(11,309)	-	2,709,147
<i>Restricted Funds</i>						
Romanian outreach	3,843	-	-	-	-	3,843
Special offerings and events	1,333	19,093	(14,323)	-	-	6,103
BCC Community	7,909	40,076	(49,914) b)	3,302	-	1,373
Future redevelopment	-	1,839	-	-	-	1,839
Ministry Development	2,813	3,750	(4,002)	-	-	2,561
Mission fund	-	4,503	(8,581) a),	4,078	-	-
Macedonian church	-	3,834	(9,763) c)	5,929	-	-
Ark Pre-school grants	10,050	9,441	(4,041)	-	-	15,450
Bromley Night Shelter	486	-	-	-	-	486
Christmas give away	37,463	18,300	(19,173) a)	(6,000)	-	30,590
CAP	298	14,335	(18,254)	4,000	-	380
	64,195	115,171	(128,050)	11,309	-	62,625
Aggregate of funds	2,562,763	946,131	(737,122)	-	-	2,771,772

The transfers referred to above were made for the following reasons:

- The transfer from the Christmas give away to CAP fund of £4,000 represents monies received by the Christmas give away fund for CAP. Further
- a) transfers of Christmas give away funds were: £500 to the mission fund and £1,500 to Macedonian church.
A transfer of £3,302 was made out of the general fund to BCC Community HOPE fund to cover costs of HOPE activities where insufficient specific
- b) donations.
- c) Transfers from general fund to Macedonian and mission funds to provide regular support to overseas missionaries where donations fall short.
- d) Transfers relate to the distribution of unused designated funds to other causes.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2023 £
Tangible fixed assets	1,900,965	2,278	1,903,243
Investments	475,000	-	475,000
Debtors	35,394	8,119	43,513
Cash at bank and in hand	331,898	52,287	384,185
Creditors falling due within one year	(34,110)	(59)	(34,169)
	2,709,147	62,625	2,771,772

BROMLEY CHRISTIAN CENTRE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Special projects	-	4,753	(5,006)	253	-	-
ARK pre-school	-	116,170	(109,275)	(6,895)	-	-
	-	120,923	(114,281)	(6,642)	-	-
<i>General Unrestricted Funds</i>	1,740,686	887,196	(447,502)	(7,770)	325,958	2,498,568
Total Unrestricted Funds	1,740,686	1,008,119	(561,783)	(14,412)	325,958	2,498,568
<i>Restricted Funds</i>						
Romanian outreach	3,843	-	-	-	-	3,843
Special offerings and events	1,675	6,858	(7,200)	-	-	1,333
BCC Community	6,005	44,442	(49,659)	7,121	-	7,909
Ministry Development	-	2,813	-	-	-	2,813
Mission fund	-	6,016	(8,366)	2,350	-	-
Macedonian church	-	1,646	(6,588)	4,941	-	-
Ark Pre-school grants	8,110	32,100	(30,160)	-	-	10,050
Bromley Night Shelter	466	21	-	-	-	487
Christmas give away	24,008	29,475	(13,020)	(3,000)	-	37,463
CAP	224	10,676	(13,602)	3,000	-	298
	44,331	134,047	(128,595)	14,412	-	64,195
Aggregate of funds	1,785,017	1,142,166	(690,379)	-	325,958	2,562,763

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Tangible assets	1,888,650	10,562	1,899,212
Investments	475,000	-	475,000
Debtors	26,283	3,877	30,160
Cash at bank and in hand	457,943	50,361	508,304
Creditors falling due within one year	(49,308)	(605)	(49,913)
Creditors falling due after one year	(300,000)	-	(300,000)
	2,498,568	64,195	2,562,763

Restricted funds:

Romanian outreach - these funds are for education and relief of poverty in Romania.

Special offerings and events - these funds have been given to various specific causes or events and applied for those purposes

BCC Community - these funds are used to assist senior citizens and to relieve poverty in the local area and includes a small amount raised for work with people with mental health issues.

Ministry Development - These funds have been given to further the development of ministry within the church.

Mission fund - these funds are used to support various mission projects in the UK and abroad.

Macedonian church - these funds are used for the support of a church, The Bridge Centre, in Macedonia and the support of the pastors of the church.

Ark Pre-school grants - are grants received for restricted purposes.

Bromley Night Shelter - these funds are for the Bromley Night Shelter which operates from December to March each year.

Christmas give away - this fund receives donations from an offering taken shortly before Christmas each year and is used to support various projects where there is specific need.

CAP - this fund meets expenditure in connection with the local operation of Christians Against Poverty.

Designated funds:

Special projects - these funds are set aside to cover expenses of the activities as described in the name of the fund.

The Ark pre-school - income from the running of the pre-school was held on designated fund and used to further this activity.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

24 Cash generated from operations

	2023 £	2022 £
Surplus for the year	209,009	451,788
Adjustments for:		
Investment income recognised in statement of financial activities	(32,835)	(25,859)
Gain on disposal of tangible fixed assets	(390)	(550)
Depreciation and impairment of tangible fixed assets	30,659	34,251
Movements in working capital:		
(Increase) / decrease in debtors	(13,353)	(3,812)
Increase / (decrease) in creditors	(4,717)	(4,015)
Increase / (decrease) in deferred income	(11,027)	814
Cash generated from operations	<u><u>177,346</u></u>	<u><u>452,617</u></u>

25 Analysis of changes in net debt

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	508,304	(124,118)	384,186
Loans falling due after more than one year	(300,000)	300,000	-
	<u><u>208,304</u></u>	<u><u>175,882</u></u>	<u><u>384,186</u></u>

BROMLEY CHRISTIAN CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations	4	592,383	3,480	87,799	683,662	808,437	10	90,048	898,495
Charitable activities	5	56,886	145,450	26,908	229,244	52,851	120,495	43,916	217,262
Investments	6	29,928	2,443	464	32,835	25,358	418	83	25,859
Other income	7	390	-	-	390	550	-	-	550
Total income and endowments		679,587	151,373	115,171	946,131	887,196	120,923	134,047	1,142,166
EXPENDITURE ON:									
Charitable activities:	8	472,583	136,489	128,050	737,122	447,502	114,281	128,595	690,378
Net income/(expenditure)		207,004	14,884	(12,879)	209,009	439,694	6,642	5,452	451,788
Transfers between funds	23	(1,288)	(10,021)	11,309	-	(7,770)	(6,642)	14,412	-
Net movement in funds		205,716	4,863	(1,570)	209,009	431,924	-	19,864	451,788
Other recognised gains/(losses):									
Gain on revaluation of fixed assets	15	-	-	-	-	325,958	-	-	325,958
		205,716	4,863	(1,570)	209,009	757,882	-	19,864	777,746
Reconciliation of funds:									
Total funds brought forward		2,498,568	-	64,195	2,562,763	1,740,686	-	44,331	1,785,017
Total funds carried forward	23	2,704,284	4,863	62,625	2,771,772	2,498,568	-	64,195	2,562,763

BCC 2023 Accounts - Final for Signing

Final Audit Report

2024-09-24

Created:	2024-09-23
By:	Sarah Crispin (sarah.crispin@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_nGmwryJ9andP2I9KaYAHXoBpVre0Ist

"BCC 2023 Accounts - Final for Signing" History

-  Document created by Sarah Crispin (sarah.crispin@stewardship.org.uk)
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-  Agreement completed.
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Accounts

BROMLEY CHRISTIAN CENTRE

Report and Accounts

year ended 31 December 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

BROMLEY CHRISTIAN CENTRE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mark Wiltshire Robert Thomas Karl Ferguson Fred Adegeye
Company Secretary	Robert Thomas
Key Staff	Mark Wiltshire Robert Thomas
Governing Document	Memorandum and Articles of Association dated 21 May 2007
Company Registration Number	06060885
Charity Registration Number	1119309
Principal Address	2 Masons Hill Bromley Kent BR2 9HA
Registered Office	2 Masons Hill Bromley Kent BR2 9HA
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Royal Bank of Scotland PLC 12 Elmfield Road Bromley Kent BR1 1LP
Solicitors	Geldards LLP Number One Pride Place Pride Park Derby DE24 8QR

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are the charity's directors for the purposes of company law present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives which are summarised below.

In furtherance of the objects of Bromley Christian Centre (BCC), referred to above, activities described below were pursued during the year under review.

BCC - The Church a local church in the borough of Bromley.

BCC – Community covers our social action and community outreach, helping to care for those who have fallen on hard times.

BCC – The Ark Pre-School and Daycare provides Ofsted registered sessional care for 2 to 5 year olds.

Pebbles – our baby and toddler group provides a meeting place for a growing number of mums and carers from the area around the church.

People regularly attending BCC, as well as visitors, are encouraged to give financially to projects, humanitarian needs and other activities consistent with the aims and objectives of our church. These range in size from one-off gift initiatives to larger, long-term programmes locally here in the UK and abroad. Similarly, the Board will also make additional donations from our general funds, as the trustees decide from time to time.

In common with many churches the activities are heavily reliant on the services of volunteers in addition to any interns and those on placement. The trustees are very grateful to all those who give of their time freely in supporting the activities described above.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

BCC – The Church

- We have seen the church grow by about 20% over the course of the year, with over 650 adults and children now in regular attendance. We launched a second Sunday morning service and this has steadily grown through the year. Our “hybrid” approach to our services, with two in-person gatherings each Sunday running alongside a fully streamed live service and “catch-up” services also made available to watch “on-demand”, throughout the week, we have continued to expand our reach and grown our church community. Even post-pandemic, we are attracting a regular 125 people each week online from across the UK and also some internationally. In-person attendance is now higher than it was pre-pandemic.
- We ran multiple online Alpha courses, throughout the year which were well attended and resulted in both people coming to faith and being strengthened in their faith. Life groups met throughout the year to provide support and care for all members, and we met for weekly prayer meetings and quarterly prayer and fasting (one week per quarter).
- Other highlights during the year included an International Feast (celebrating the many cultures and nationalities of the church in a summer food & community festival) and also a successful Christmas Fayre and Carols event run in December.
- The average age of the church is a very healthy 29-years-old, reflecting the many families, young adults in attendance.

Children & Youth

- With in-person church now largely back to normal, the children’s work grew by nearly 50% over the year.
- DARING Youth resumed weekly meetings and ran a very successful Youth Summer Camp.
- Pebbles (carer and toddler group) continues to grow and serve the community with a highly valued safe place for children and carers to attend.

Ark Pre-School

- The Ark continues to provide an excellent Pre-School resource and facility to the community and the new team have settled in very well.

BCC – Community

- We continue to be a partner of the TBB Food Partnership (that was launched during the first year of the pandemic) and receive weekly food donations collected from a central hub in Orpington and distributed throughout the borough.
- In Sept/Oct we received donations from over 10 local schools’ harvest festivals and BCC collected and shared these donations amongst the whole TBB partnership, with an estimated value of nearly £16,000 worth of food.
- COOK – very generously provided frozen meals each week for us to distribute, and The Sponge Kitchens also continued to provide a weekly donation of bread.
- The Bromley Christians Against Poverty (CAP) Partnership continues to grow from strength to strength, with multiple clients becoming debt free during the year. The Debt Centre Manager continues to be employed through BCC.
- Haven Café, our mental wellbeing support group, relaunched in the summer and members are returning to get the very important support and interaction they need to combat anxiety and isolation.

Wider impact

- Pastor Mark Wiltshire continued in his role as Chairman of AoG GB Board of Directors. This is an unpaid and voluntary roll which is principally undertaken in Pastor Mark’s own time and we see the significant benefits of the work done to stabilise and strengthen the movement that we are part of.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The trustees report a surplus for the year on unrestricted funds (including designated funds) after transfers of £431,924 (2021 - £41,671). The main source of incoming resources has been gifts and offerings received from Church members together with gift aid tax recovered. The large surplus of 2022 is due to exceptional very generous giving by church members. The resources available are applied in fulfilling the objects and carrying on activities described in this report.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Three month's expenditure on unrestricted funds excluding designated funds amounts to approximately £112,000. Reserves on unrestricted funds amounted to £2,498,568 of which £434,918 were held as net current assets. None of these reserves are held in designated funds and this represents over eleven month's unrestricted fund expenditure.

Reference and administrative information is provided on the page following the cover sheet.

Assessment of risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. We are in a financially healthy and stable position. We have excellent weekly attendance (which has grown over the past 3 years) and financial support from our partners. Our pre-school is also functioning very effectively and contributes surplus income each year. However, we see two specific areas of most significant risk: People and Premises.

People: by this we mean key staff. While we are not reliant on any one member of staff, if a number of key staff were all to leave at once, we recognise it would pose a short-term risk. We have tried to mitigate against this by equipping, training and giving regular opportunities to participate to the wider staff and volunteer teams. The way we operate means that we have no single point of failure amongst key staff – with all areas operating under team structures with multiple team leaders in place. Furthermore, our Senior Leadership team provide excellent support for the team and have both expertise and capacity to assist if needed.

Premises: Our existing site is ageing, it has regular maintenance issues and we are also starting to out-grow it. We have been working with a firm of architects to do a feasibility study of the whole site, with a desire to extend or rebuild our facilities so that they are fit for purpose.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Plans for the future

BCC – The Church

- We plan to continue running a hybrid church setup, with in-person and live/hosted/streamed services also being available. We may need to consider a regular 3rd service (Sunday or mid-week) as numbers continue to grow.
- We continue to plan a more robust syllabus of courses and training that we can deliver through our BCC Academy (both in person and online) to enable us to equip people for personal and corporate ministry.
- We aim to continue to multiply the number of Small Groups/Life Groups with a focus on training leaders to run the groups.
- We will look to expand our Children and Youth activities to provide additional community impact.

BCC – Community

- The Bromley CAP Partnership became a registered CIO during 2020, to enable it to access further opportunities for raising finances and broadening its partnership base. Bromley CAP will also investigate the potential for employing a second (part-time) member of staff to support this ministry.
- Our foodbank will continue to partner with TBB. We would like to maintain the excellent relationships we have with the schools who donate Harvest Festival produce to the foodbank, but with a greater focus on working with the schools and children and linking them with our children's, youth and family programmes.
- Haven Café will be considering adding new initiatives to help their members.

BCC – The Ark

- We are planning on offering a new breakfast club service to families, so that children can be dropped off earlier. We are also investigating providing additional hours. However, in order to do this we will need to increase the size of our facility so this will become a medium, rather than short-term objective.

BCC – Staff & volunteers

- We recognise that growing a healthy volunteer base is vital. We will be focussing on helping people find their gifting and then helping to equip them so that they can function well, both within church life but also within the market-place, family and community life. Investing in training and development for staff and volunteers will be key.
- We would consider offering further intern and placement opportunities, should the right candidates be found.

The site and facilities

- We will continue to work with a firm of architects to develop a feasibility plan for the whole site, with a view to extend or rebuild.
- We will continue to explore site expansion opportunities with our local authority.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees who served as the Board of Directors during the year and up to the date of signature of the financial statements were:

Mark Wiltshire

Robert Thomas

Karl Ferguson

Fred Adegeye

Trustees are appointed and removed by existing trustees.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Existing trustees of the charity ensure that new trustees become familiar with their responsibilities and duties.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees are assisted in their day to day activities by heads of various departments who have responsibility for running their own areas.

As a board we are committed to fulfilling the objects of the charity as referred to above. We meet quarterly to discuss all areas that have a significant financial impact, with interim meetings called as appropriate. When it comes to decision-making we would both take a view on the legitimacy of the activity and the financial impact, where we tend on the risk averse side to ensure financial stability.

The trustees use a number of tools and factors including payscale.com to benchmark salaries. We look to ensure all staff are within appropriate pay scale ranges. We take inflation into account for annual reviews, along with changes to job descriptions/roles and responsibilities.

The church is in fellowship with the Assemblies of God of Great Britain and Ireland although Bromley Christian Centre itself is independent and makes its own decisions, raises its own funds and both chooses and pays its own staff. The Assemblies of God provides a place of accountability for the Senior Pastor, Mark Wiltshire, and also acts as a support for information, guidance and services.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

The trustees' report was approved by the Board of Directors.

Mark Wiltshire

Mark Wiltshire

Director (Chair)

Dated: 8 September 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
BROMLEY CHRISTIAN CENTRE
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 8 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act. This examination was performed in the place of an audit, as authorised by the Charity Commission in a dispensation granted on 3 February 2023.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

S Crispin

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 14 September 2023

BROMLEY CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations	4	808,447	90,048	898,495	475,303
Charitable activities	5	173,346	43,916	217,262	225,770
Investments	6	25,776	83	25,859	41
Other income	7	550	-	550	4,643
Total income and endowments		1,008,119	134,047	1,142,166	705,757
EXPENDITURE ON:					
Charitable activities	8	561,783	128,595	690,378	673,859
Net income/(expenditure)		446,336	5,452	451,788	31,898
Transfers between funds	23	(14,412)	14,412	-	-
Net movement in funds		431,924	19,864	451,788	31,898
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets	14	325,958	-	325,958	-
Net movement in funds		757,882	19,864	777,746	31,898
Reconciliation of funds:					
Total funds brought forward		1,740,686	44,331	1,785,017	1,753,119
Total funds carried forward	23	2,498,568	64,195	2,562,763	1,785,017

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 11-20 form part of these accounts.

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	14	1,888,650	10,562	1,899,212	2,073,524
Investment property	14	475,000	-	475,000	-
		<u>2,363,650</u>	<u>10,562</u>	<u>2,374,212</u>	<u>2,073,524</u>
CURRENT ASSETS					
Debtors	17	26,283	3,877	30,160	26,348
Cash at bank and in hand		<u>457,943</u>	<u>50,361</u>	<u>508,304</u>	<u>438,260</u>
		484,226	54,238	538,464	464,608
CREDITORS: Amounts falling due within one year	19	(49,308)	(605)	(49,913)	(53,115)
Net current assets / (liabilities)		434,918	53,633	488,551	411,493
Total assets less current liabilities		<u>2,798,568</u>	<u>64,195</u>	<u>2,862,763</u>	<u>2,485,017</u>
CREDITORS: Amounts falling due after more than one year	19	(300,000)	-	(300,000)	(700,000)
TOTAL NET ASSETS		<u>2,498,568</u>	<u>64,195</u>	<u>2,562,763</u>	<u>1,785,017</u>
FUND BALANCES	23				
Unrestricted Funds					
General funds		2,498,568	-	2,498,568	1,740,686
Designated funds		-	-	-	-
		<u>2,498,568</u>	<u>-</u>	<u>2,498,568</u>	<u>1,740,686</u>
Restricted Funds		-	64,195	64,195	44,331
		<u>2,498,568</u>	<u>64,195</u>	<u>2,562,763</u>	<u>1,785,017</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022 and has been granted an audit dispensation under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006 and the audit dispensation awarded by the Charity Commission, however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Mark Wiltshire

Date: 8 September 2023

Company number: 06060885

Charity number: 1119309

The notes on page 11-20 form part of these accounts.

BROMLEY CHRISTIAN CENTRE
FOR THE YEAR ENDED 31 DECEMBER 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
<i>Net cash provided by/(used in) operating activities</i>	23	<u>452,617</u>	<u>81,877</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(8,982)	(815,851)
Proceeds from disposal of tangible fixed assets		550	5,004
Investment income received		25,859	41
<i>Net cash provided by/(used in) investing activities</i>		<u>17,427</u>	<u>(810,806)</u>
Cash flows from financing activities:			
Proceeds from bank loans		-	700,000
Repayments of borrowing		(400,000)	-
<i>Net cash provided by/(used in) financing activities</i>		<u>(400,000)</u>	<u>700,000</u>
<i>Change in cash and equivalents in the reporting period</i>		<u>70,044</u>	<u>(28,929)</u>
Cash and equivalents at the beginning of the year		<u>438,260</u>	<u>467,189</u>
<i>Cash and cash equivalents at the end of the year</i>		<u>508,304</u>	<u>438,260</u>

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the directors' report.

Donated goods received are foodbank donations, which are distributed to recipients during the year. Donations are received from TBB Food Partnership, local bakeries, Cook's frozen meals and Harvest festival contributions. TBB provide a valuation of the amounts that they have donated during the year. All other donated goods are based on annual estimated values.

c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants for the support of overseas missionaries and Christian workers in the UK are accounted for on the basis of support committed to that relates to the financial year. Expenses allocated to governance costs are those expenses relating to the governance of the charity including the cost of trustee indemnity insurance, directors' meetings, legal expenses not directly attributable to an activity and amounts payable to the charity's independent examiner.

Direct costs of an activity are allocated to that activity. Direct charitable expenditure and support costs which relate to more than one activity have been allocated on the basis of the percentage use of facilities. The percentage use has been estimated by reference to the time and area of the premises occupied by the activity.

Cost of raising funds is not significant and has not been separately disclosed.

d) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Land and buildings	2% straight line on buildings
Fixtures, fittings & equipment	20 - 33.3 % straight line
Motor vehicles	25% reducing balance

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

g) Investment property

Investment property, which is property held to earn rentals and / or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The gain or loss on revaluation is recognised in income and expenditure.

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

k) Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

l) Commitments for future expenditure

Other than normal commitments under contracts of employment and short term leases there are no contractual obligations to future expenditure at the balance sheet date. The church supports various missionaries both at home and overseas. The directors regularly review the commitment to missionaries and are confident that those supported would not view their support as an open ended obligation on the part of the church. Where the directors have authorised expenditure which is not yet legally enforceable amounts are set aside into funds designated for the purpose. There were no amounts authorised at 31 December 2022.

3 Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4 Donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	683,401	43,800	727,201	349,691	23,933	373,624
Donated goods*	-	40,280	40,280	-	35,990	35,990
Income tax recoverable	125,046	5,968	131,014	62,663	3,026	65,689
	<u>808,447</u>	<u>90,048</u>	<u>898,495</u>	<u>412,354</u>	<u>62,949</u>	<u>475,303</u>

* All donated goods were foodbank donations distributed to recipients during the year.

5 Income from charitable activities

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2022 £	Total 2021 £
Services provided under contract	-	-	115,753	115,753	142,742
Charitable rental income	50,474	-	-	50,474	54,436
Other income	7,119	11,816	32,100	51,035	28,592
	<u>57,593</u>	<u>11,816</u>	<u>147,853</u>	<u>217,262</u>	<u>225,770</u>
Analysis by fund					
Unrestricted funds	57,593	-	115,753	173,346	
Restricted funds	-	11,816	32,100	43,916	
	<u>57,593</u>	<u>11,816</u>	<u>147,853</u>	<u>217,262</u>	

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Income from charitable activities (continued)

For the year ended 31 December 2021

	Other income from Church activities £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2021 £
Services provided under contract	-	-	142,742	142,742
Charitable rental income	54,436	-	-	54,436
Other income	1,607	11,328	15,657	28,592
	<u>56,043</u>	<u>11,328</u>	<u>158,399</u>	<u>225,770</u>
Analysis by fund				
Unrestricted funds	56,043	-	142,742	198,785
Restricted funds	-	11,328	15,657	26,985
	<u>56,043</u>	<u>11,328</u>	<u>158,399</u>	<u>225,770</u>

6 Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Property letting*	24,835	-	24,835	-	-	-
Interest receivable	941	83	1,024	36	5	41
	<u>25,776</u>	<u>83</u>	<u>25,859</u>	<u>36</u>	<u>5</u>	<u>41</u>

*One of the properties reclassified as an investment property in 2022.

7 Other income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Net gain on disposal of tangible fixed assets	550	-	550	4,643

8 Charitable activities

	Church activities and mission £	Relief of poverty £	Pre-school £	Total 2022 £	Total 2021 £
Staff costs	76,802	12,848	121,563	211,213	224,338
Depreciation and impairment	29,908	2,374	1,969	34,251	37,618
Premises costs	76,670	957	9,838	87,465	72,903
Hire of equipment and facilities	1,598	-	-	1,598	1,057
Catering for activities and events	5,464	1,139	-	6,603	2,612
Conferences and away days	8,802	-	-	8,802	2,177
Manse costs	37,090	-	-	37,090	37,260
Donations in kind	-	40,304	-	40,304	35,990
Vehicle expenses	-	2,025	-	2,025	4,763
Publicity for services and events	662	32	367	1,061	459
Pastoral expenses	739	-	-	739	228
Expensed equipment	-	-	74	74	1,039
Travel and accommodation	2,262	-	-	2,262	288
Staff training and other costs	2,308	-	2,017	4,325	3,141
Professional services	650	-	1,026	1,676	1,727
Bad debts	-	-	-	-	204
Miscellaneous direct costs of activities	7,647	369	4,574	12,590	18,370
	<u>250,602</u>	<u>60,048</u>	<u>141,428</u>	<u>452,078</u>	<u>444,174</u>
Grant funding of activities (see note 10)	39,644	3,000	13	42,657	28,029
Share of support costs (see note 11)	191,529	214	-	191,743	198,530
Share of governance costs (see note 11)	3,900	-	-	3,900	3,126
	<u>485,675</u>	<u>63,262</u>	<u>141,441</u>	<u>690,378</u>	<u>673,859</u>
Analysis by fund					
Unrestricted funds	450,501	-	111,282	561,783	
Restricted funds	35,174	63,262	30,159	128,595	
	<u>485,675</u>	<u>63,262</u>	<u>141,441</u>	<u>690,378</u>	

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities (continued)

For the year ended 31 December 2021

	Church activities and mission	Relief of poverty	Pre-school	Total 2021
	£	£	£	£
Staff costs	85,606	12,358	126,374	224,338
Depreciation and impairment	33,118	3,227	1,273	37,618
Premises costs	51,247	3,138	18,518	72,903
Hire of equipment and facilities	1,057	-	-	1,057
Catering for activities and events	2,612	-	-	2,612
Conferences and away days	2,177	-	-	2,177
Manse costs	37,260	-	-	37,260
Donations in kind	-	35,990	-	35,990
Vehicle expenses	417	4,346	-	4,763
Publicity for services and events	459	-	-	459
Pastoral expenses	228	-	-	228
Expensed equipment	-	-	1,039	1,039
Travel and accommodation	288	-	-	288
Staff training and other costs	2,515	307	319	3,141
Professional services	650	-	1,077	1,727
Bad debts	-	-	204	204
Miscellaneous direct costs of activities	6,817	-	11,553	18,370
	<u>224,451</u>	<u>59,366</u>	<u>160,357</u>	<u>444,174</u>
Grant funding of activities (see note 10)	25,257	2,640	132	28,029
Share of support costs (see note 11)	169,287	11,547	17,696	198,530
Share of governance costs (see note 11)	3,126	-	-	3,126
	<u>422,121</u>	<u>73,553</u>	<u>178,185</u>	<u>673,859</u>
Analysis by fund				
Unrestricted funds	399,602	14,095	158,745	572,442
Restricted funds	22,519	59,458	19,440	101,417
	<u>422,121</u>	<u>73,553</u>	<u>178,185</u>	<u>673,859</u>

Support costs are allocated to activities on the basis of estimated use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

9 Description of charitable activities

Church activities and mission support

Church activities include all activities of the local church including donations made to other Christian ministries that the church supports both in the UK and overseas.

Relief of poverty

Relief of poverty represents services provided by the church for the relief of poverty including services provided under the name of the BCC Community and Bromley Relief Agency which assist those on low income and supports the CAP (Christians Against Poverty) Bromley Partnership and

Pre-school

The pre-school is a registered nursery education provider OFSTED No. 137365 operated and administered by the church.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Grants payable

	Church activities and mission support	Relief of poverty	Pre-school	Total 2022	Total 2021
	£	£	£	£	£
Grants to institutions:					
The Bridge Centre Macedonia	4,044	-	-	4,044	3,859
New Life Church Amman, Jordan, for Syrian refugee work	-	-	-	-	7,000
Assemblies of God - Ukraine	2,000	-	-	2,000	-
East West Ministries - Ukraine	4,666	-	-	4,666	-
Releasing Slaves Internationally	1,250	-	-	1,250	-
Apoyo Solidario - Real Smile Project, Madrid	2,000	-	-	2,000	-
Fuel Macedonia	2,000	-	-	2,000	-
Maoz	3,000	-	-	3,000	-
Christians Against Poverty	-	3,000	-	3,000	2,640
Other	1,502	-	-	1,502	1,168
	<u>20,462</u>	<u>3,000</u>	<u>-</u>	<u>23,462</u>	<u>14,667</u>
Grants to individuals	19,183	-	13	19,196	13,362
	<u>39,644</u>	<u>3,000</u>	<u>13</u>	<u>42,657</u>	<u>28,029</u>

For the year ended 31 December 2021

	Church activities and mission support	Relief of poverty	Pre-school	Total
	£	£	£	£
Grants to institutions:				
The Bridge Centre Macedonia	3,859	-	-	3,859
New Life Church Amman, Jordan, for Syrian refugee work	7,000	-	-	7,000
Christians Against Poverty	-	2,640	-	2,640
Other	1,168	-	-	1,168
	<u>12,027</u>	<u>2,640</u>	<u>-</u>	<u>14,667</u>
Grants to individuals	13,230	-	132	13,362
	<u>25,257</u>	<u>2,640</u>	<u>132</u>	<u>28,029</u>

11 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	116,467	-	116,467	136,022	-	136,022
Administration expenses	38,368	-	38,368	31,714	-	31,714
IT & communications	17,268	-	17,268	13,477	-	13,477
Professional services	13,275	-	13,275	13,050	-	13,050
Bank charges	6,365	-	6,365	4,267	-	4,267
Legal and professional	-	3,900	3,900	-	3,126	3,126
	<u>191,743</u>	<u>3,900</u>	<u>195,643</u>	<u>198,530</u>	<u>3,126</u>	<u>201,656</u>
Analysed between charitable activities	<u>191,743</u>	<u>3,900</u>	<u>195,643</u>	<u>198,530</u>	<u>3,126</u>	<u>201,656</u>

Legal and professional fees in governance costs includes amounts payable to the independent examiner of £3,900 (2021: £2,500) for examination fees and £1,896 (2021: £1,600) for other services.

12 Related parties

Pastor Mark Wiltshire received remuneration, in accordance with provisions in the governing document, for his pastoral services of £65,587 (2021: £62,579) and in addition, pension contributions of £6,421 (2021: £6,054) and benefits of £600 (2021: £660). Mark Wiltshire and his wife were also paid £33,000 (2021: £33,000) rent in connection with the provision of a manse. Rob Thomas also received remuneration, in accordance with provisions in the governing document for administrative and support services of £51,154 (2021: £48,730) and pension contributions of £3,182 (2021: £2,909).

None of the other trustees received any remuneration. With the permission of the Charity Commission for England and Wales, Olivia Wiltshire, daughter of Mark Wiltshire, was paid £1,815 for social media services. However, three of them (2021: three) incurred expenses in connection with duties, other than as trustees, of £2,922 (2021: £1,736) in respect of entertaining, travel, conferences and training.

During the year the church received donations totalling £45,137 (2021: £45,218) from trustees and their close family.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Employees

The average monthly headcount during the year was:-

	2022 Number	2021 Number
Church activities	5	8
Pre-school	10	12
Relief of poverty	<u>1</u>	<u>1</u>
	<u>16</u>	<u>21</u>
Total		

Employment costs

	2022 £	2021 £
Wages and salaries	295,969	326,310
Social security costs	20,888	20,458
Other pension costs	<u>13,857</u>	<u>13,592</u>
	<u>330,714</u>	<u>360,360</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,000 - £69,999	<u>1</u>	<u>1</u>

Contributions totalling £6,421 (2021: 6,054) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

14 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Vehicles £	Total 2022 £
Cost				
At 1 January 2022	2,034,500	163,515	12,660	2,210,675
Additions	-	8,982	-	8,982
Disposals	-	(11,786)	-	(11,786)
At 31 December 2022	<u>2,034,500</u>	<u>160,711</u>	<u>12,660</u>	<u>2,207,871</u>
Accumulated depreciation				
At 1 January 2022	139,900	143,128	3,165	286,193
Charge for the year	19,384	12,494	2,374	34,251
Eliminated on disposal	-	(11,786)	-	(11,786)
At 31 December 2022	<u>159,284</u>	<u>143,836</u>	<u>5,539</u>	<u>308,659</u>
Net book value				
At 31 December 2022	<u>1,875,216</u>	<u>16,875</u>	<u>7,121</u>	<u>1,899,212</u>
At 31 December 2021	<u>1,894,600</u>	<u>20,387</u>	<u>9,495</u>	<u>1,924,482</u>

15 Fixed asset investments

	2022 £
Net book value brought forward	149,042
Gain on revaluation of investment	325,958
Fair value carried forward	<u><u>475,000</u></u>

One of the properties, has been reclassified as an investment property in 2022. An estimated market value has been placed on this property at 31st Dec 2022 based on recent valuations of nearby properties, taking into consideration the size and current condition of the building.

16 Financial instruments

The market value of land and buildings is likely to be considerably higher than the net book value above. However, the directors do not consider it good value for money to pay for a professional valuation as they are functional assets used in the day to day activities of the charity and there are no plans to dispose of them.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Debtors

	2022 £	2021 £
Falling due within one year:		
Other debtors	1,592	5,107
Tax recoverable	9,200	6,312
Prepayments and accrued income	19,368	14,929
	<u>30,160</u>	<u>26,348</u>

18 Loans and overdrafts

	2022 £	2021 £
Bank loans	<u>300,000</u>	<u>700,000</u>
Payable after one year	<u>300,000</u>	<u>700,000</u>

The above loan is secured by way of a fixed floating charge over all the assets and undertakings of the charity. There are fixed charges in place over three residential properties owned by the charity.

Interest is payable of 4% above the lender's base rate. Repayment in full is due by 20 September 2024.

19 Creditors: liabilities falling due within one year

	2022 £	2021 £
Taxation and social security	6,994	6,966
Other creditors	15,558	12,237
Accruals	14,134	21,499
Deferred income (see note 21)	13,227	12,413
	<u>49,913</u>	<u>53,115</u>

20 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans (see note 18)	<u>300,000</u>	<u>700,000</u>

21 Deferred income

Deferred income comprises the following:

	2022 £	2021 £
Balance at the beginning of the reporting period	12,413	500
Amount released to income	(12,413)	12,413
Amount deferred in year	13,227	(500)
Balance at the end of the reporting period	<u>13,227</u>	<u>12,413</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	13,227	12,413
After one year	-	-
	<u>13,227</u>	<u>12,413</u>

22 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £13,857 (2021: £13,593)

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

23 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Special projects	-	4,753	(5,006) d)	253	-	-
ARK pre-school	-	116,170	(109,275)	(6,895)	-	-
	-	120,923	(114,281)	(6,642)	-	-
<i>General Unrestricted Funds</i>	1,740,686	887,196	(447,502) c)	(7,770)	325,958	2,498,568
Total Unrestricted Funds	1,740,686	1,008,119	(561,783)	(14,412)	325,958	2,498,568
<i>Restricted Funds</i>						
Romanian outreach	3,843	-	-	-	-	3,843
Special offerings and events	1,675	6,858	(7,200)	-	-	1,333
BCC Community	6,005	44,442	(49,659) b)	7,121	-	7,909
Ministry Development	-	2,813	-	-	-	2,813
Mission fund	-	6,016	(8,366) c)	2,350	-	-
Macedonian church	-	1,646	(6,588)	4,941	-	-
Ark Pre-school grants	8,110	32,100	(30,160)	-	-	10,050
Bromley Night Shelter	466	21	-	-	-	487
Christmas give away	24,008	29,475	(13,020) a)	(3,000)	-	37,463
CAP	224	10,676	(13,602)	3,000	-	298
	44,331	134,047	(128,595)	14,412	-	64,195
Aggregate of funds	1,785,017	1,142,166	(690,379)	-	325,958	2,562,763

The transfers referred to above were made for the following reasons:

- a) The transfer from the Christmas give away to CAP fund of £3,000 represents monies received by the Christmas give away fund for CAP.
- A transfer of £7,121 was made out of the general fund to BCC Community HOPE fund in respect of the net book value of the van which is
- b) restricted for use for HOPE.
- c) Transfers from general fund to Macedonian and mission funds to provide regular support to overseas missionaries where donations fall short.
- d) Transfers relate to the distribution of unused designated funds to other causes.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2022 £
Tangible fixed assets	1,888,650	10,562	1,899,212
Investments	475,000	-	475,000
Debtors	26,283	3,877	30,160
Cash at bank and in hand	457,943	50,361	508,304
Creditors falling due within one year	(49,308)	(605)	(49,913)
Creditors falling due after one year	(300,000)	-	(300,000)
	2,498,568	64,195	2,562,763

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

23 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Development fund	74,845	-	-	(74,845)	-	-
Special projects	967	1,480	(3,521)	1,074	-	-
ARK pre-school	-	142,760	(126,259)	(16,501)	-	-
	<u>75,812</u>	<u>144,240</u>	<u>(129,780)</u>	<u>(90,272)</u>	<u>-</u>	<u>-</u>
<i>General Unrestricted Funds</i>	<u>1,623,203</u>	<u>467,853</u>	<u>(442,662)</u>	<u>92,292</u>	<u>-</u>	<u>1,740,686</u>
Total Unrestricted Funds	<u>1,699,015</u>	<u>612,093</u>	<u>(572,442)</u>	<u>2,020</u>	<u>-</u>	<u>1,740,686</u>
<i>Restricted Funds</i>						
Development fund	8,988	-	-	(8,988)	-	-
Romanian outreach	3,843	-	-	-	-	3,843
Special offerings and events	1,175	8,452	(7,952)	-	-	1,675
BCC Community	6,580	46,181	(46,756)	-	-	6,005
Mission fund	-	5,536	(8,150)	2,614	-	-
Macedonian church	-	1,425	(5,779)	4,354	-	-
Ark Pre-school grants	12,501	15,049	(19,440)	-	-	8,110
Bromley Night Shelter	203	263	-	-	-	466
Christmas give away	20,658	6,688	(698)	(2,640)	-	24,008
CAP	156	10,070	(12,642)	2,640	-	224
	<u>54,104</u>	<u>93,664</u>	<u>(101,417)</u>	<u>(2,020)</u>	<u>-</u>	<u>44,331</u>
Aggregate of funds	<u>1,753,119</u>	<u>705,757</u>	<u>(673,859)</u>	<u>-</u>	<u>-</u>	<u>1,785,017</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted funds £	Restricted funds £	2021 £
Tangible assets	2,071,712	1,812	2,073,524
Current assets / (liabilities)	368,974	42,519	411,493
Long term liabilities	(700,000)	-	(700,000)
	<u>1,740,686</u>	<u>44,331</u>	<u>1,785,017</u>

Restricted funds:

Romanian outreach - these funds are for education and relief of poverty in Romania.

Special offerings and events - these funds have been given to various specific causes or events and applied for those purposes

BCC Community - these funds are used to assist senior citizens and to relieve poverty in the local area and includes a small amount raised for work with people with mental health issues.

Ministry Development - These funds have been given to further the development of ministry within the church.

Mission fund - these funds are used to support various mission projects in the UK and abroad.

Macedonian church - these funds are used for the support of a church, The Bridge Centre, in Macedonia and the support of the pastors of the church.

Ark Pre-school grants - are grants received for restricted purposes.

Bromley Night Shelter - these funds are for the Bromley Night Shelter which operates from December to March each year.

Christmas give away - this fund receives donations from an offering taken shortly before Christmas each year and is used to support various projects where there is specific need.

CAP - this fund meets expenditure in connection with the local operation of Christians Against Poverty.

Designated funds:

Special projects - these funds are set aside to cover expenses of the activities as described in the name of the fund.

The Ark pre-school - income from the running of the pre-school was held on designated fund and used to further this activity.

BROMLEY CHRISTIAN CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

24 Cash generated from operations

	2022 £	2021 £
Surplus for the year	451,788	31,898
Adjustments for:		
Investment income recognised in statement of financial activities	(25,859)	(41)
Gain on disposal of tangible fixed assets	(550)	(4,643)
Depreciation and impairment of tangible fixed assets	34,251	37,618
Movements in working capital:		
(Increase) / decrease in debtors	(3,812)	(4,999)
Increase / (decrease) in creditors	(4,015)	9,631
Increase / (decrease) in deferred income	814	12,413
Cash generated from operations	<u><u>452,617</u></u>	<u><u>81,877</u></u>

25 Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	438,260	70,044	508,304
Loans falling due after more than one year	(700,000)	400,000	(300,000)
	<u><u>(261,740)</u></u>	<u><u>470,044</u></u>	<u><u>208,304</u></u>

BROMLEY CHRISTIAN CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	4	808,437	10	90,048	898,495	412,288	66	62,949	475,303
Charitable activities	5	52,851	120,495	43,916	217,262	54,629	144,156	26,985	225,770
Investments	5	25,358	418	83	25,859	18	18	5	41
Other income	6	550	-	-	550	918	-	3,725	4,643
Total income and endowments		887,196	120,923	134,047	1,142,166	467,853	144,240	93,664	705,757
EXPENDITURE ON:									
Charitable activities:	8	447,502	114,281	128,595	690,378	442,662	129,780	101,417	673,859
Net income/(expenditure)		439,694	6,642	5,452	451,788	25,191	14,460	(7,753)	31,898
Transfers between funds	23	(7,770)	(6,642)	14,412	-	92,292	(90,272)	(2,020)	-
Net movement in funds		431,924	-	19,864	451,788	117,483	(75,812)	(9,773)	31,898
Other recognised gains/(losses):									
Gains/(losses) on revaluation of fixed assets	14	325,958	-	-	325,958	-	-	-	-
		757,882	-	19,864	777,746	117,483	(75,812)	(9,773)	31,898
Reconciliation of funds:									
Total funds brought forward		1,740,686	-	44,331	1,785,017	1,623,203	75,812	54,104	1,753,119
Total funds carried forward	23	2,498,568	-	64,195	2,562,763	1,740,686	-	44,331	1,785,017

Accounts

Charity registration number 1119309

Company registration number 06060885 (England and Wales)

BROMLEY CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

BROMLEY CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mark Wiltshire Robert Thomas Karl Ferguson Fred Adegeye
Secretary	Robert Thomas
Charity number	1119309
Company number	06060885
Principal address	2 Masons Hill Bromley Kent BR2 9HA
Registered office	2 Masons Hill Bromley Kent BR2 9HA
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	Royal Bank of Scotland plc 12 Elmfield Road Bromley Kent BR1 1LP
Solicitors	Geldards LLP Number One Pride Place Pride Park Derby DE24 8QR

BROMLEY CHRISTIAN CENTRE

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Statement of cash flows	10
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BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the directors from time to time think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

The directors have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives which are summarised below.

In furtherance of the objects of Bromley Christian Centre (BCC), referred to above, activities described below were pursued during the year under review.

BCC - The Church a local church in the borough of Bromley.

BCC – Community covers our social action and community outreach, helping to care for those who have fallen on hard times.

BCC – The Ark Pre-School and Daycare provides Ofsted registered sessional care for 2 to 5 year olds.

Pebbles – our baby and toddler group provides a meeting place for a growing number of mums and carers from the area around the church.

People regularly attending BCC, as well as visitors, are encouraged to give financially to projects, humanitarian needs and other activities consistent with the aims and objectives of our church. These range in size from one-off gift initiatives to larger, long-term programmes locally here in the UK and abroad. Similarly, the Board will also make additional donations from our general funds, as the directors decide from time to time.

In common with many churches the activities are heavily reliant on the services of volunteers in addition to any interns and those on placement. The directors are very grateful to all those who give of their time freely in supporting the activities described above.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

BCC – The Church

- We adopted a new “hybrid” approach to our services – with in-person gatherings (which grew from strength to strength throughout the year as the pandemic measures were relaxed), running alongside fully streamed live services for those who were still nervous, or unable to attend in person. Furthermore, fully recorded services were also made available to watch “on-demand”, throughout the week, which has expanded our reach and grown our church community. In particular we have noticed the number of people joining BCC from outside of Bromley Borough, around the UK from Wales to the North of England, plus numerous watching from overseas, including regular viewers in the US, Australia, South Africa, South America, Europe, India and Asia.
- We ran multiple online Alpha courses, throughout the year which were well attended and resulted in both people coming to faith and being strengthened in their faith. Life groups met throughout the year to provide support and care for all members, and we met for weekly prayer meetings and quarterly prayer and fasting (one week per quarter).
- A successful Christmas Fayre and Carols event was run in December.

Children & Youth

- For the first half of the year, we continued to provide weekly Sunday activities via the website – with pre-recorded lessons, talks plus games and activities to engage the youth, children and families.
- We relaunched a live kid’s program in the summer and attendance numbers have steadily grown throughout the year.
- DARING Youth resumed weekly meetings and ran a very successful Youth Summer camp.
- Pebbles (carer and toddler group) re-started in September and numbers returned quickly to pre-pandemic levels, providing a vital service to parents and carers in the community.

Ark Pre-School

- The Ark underwent a degree of transition during the year, with a new management team starting in September. The Ark continues to provide an excellent Pre-School resource and facility to the community and the new team have settled in very well.

BCC – Community

- We continue to be a partner of the TBB Food Partnership (that was launched during the first year of the pandemic) and receive weekly food donations collected from a central hub in Orpington and distributed throughout the borough.
- In Sept/Oct we received donations from over 10 local schools’ harvest festivals and BCC collected and shared these donations amongst the whole TBB partnership, with an estimated value of over £12,000 worth of food.
- COOK – very generously provided frozen meals each week for us to distribute, and The Sponge Kitchens also continued to provide a weekly donation of bread.
- The Bromley Christians Against Poverty (CAP) Partnership continues to grow from strength to strength, with multiple clients becoming debt free during the year. The Debt Centre Manager continues to be employed through BCC.
- Haven Café, our mental wellbeing support group, relaunched in the summer and members are returning to get the very important support and interaction they need to combat anxiety and isolation.

Wider impact

- Pastor Mark Wiltshire continued in his roll as Chairman of AoG GB Board of Directors. This is an unpaid and voluntary roll which is principally undertaken in Pastor Mark’s own time and we see the significant benefits of the work done to stabilise and strengthen the movement that we are part of.

Financial review

The directors report a surplus for the year on unrestricted funds (including designated funds) after transfers of £41,671 (2020- £41,983). The main source of incoming resources has been gifts and offerings received from Church members together with gift aid tax recovered. The resources available are applied in fulfilling the objects and carrying on activities described in this report.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Three month's expenditure on unrestricted funds excluding designated funds amounts to approximately £111,000. Reserves on unrestricted funds amounted to £1,740,686 of which £368,974 were held as net current assets. None of these reserves are held in designated funds and this represents a little over nine month's unrestricted fund expenditure after deducting designated fund spending which in the current climate is not considered excessive.

Reference and administrative information is provided on the page following the cover sheet.

Assessment of risks

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. We are in a financially healthy and stable position. We have excellent weekly attendance (which has grown over the past 3 years) and financial support from our partners. Our pre-school is also functioning very effectively and contributes surplus income each year. However, we see two specific areas of most significant risk: People and Premises.

People: by this we mean key staff. While we are not reliant on any one member of staff, if a number of key staff were all to leave at once, we recognise it would pose a short-term risk. We have tried to mitigate against this by equipping, training and giving regular opportunities to participate to the wider staff and volunteer teams. The way we operate means that we have no single point of failure amongst key staff – with all areas operating under team structures with multiple team leaders in place. Furthermore, our Senior Leadership team provide excellent support for the team and have both expertise and capacity to assist if needed.

Premises: Our existing site is ageing, it has regular maintenance issues and we are also starting to out-grow it. The property that runs adjacent to our auditorium became available in late 2020 and the Directors took the decision to purchase it with completion occurring in March 2021. We will be working with a firm of architects to do a feasibility study of the whole site, with a desire to extend or rebuild our facilities so that they are fit for purpose.

Plans for the future

BCC – The Church

- We plan to continue running a hybrid church setup, with in-person and live/hosted/streamed services also being available. A second Sunday morning live service will be added.
- We continue to plan a more robust syllabus of courses and training that we can deliver through our BCC Academy (both in person and online) to enable us to equip people for personal and corporate ministry.
- We aim to continue to multiply the number of Small Groups/Life Groups with a focus on training leaders to run the groups.
- We will look to expand our Children and Youth activities to provide additional community impact.

BCC – Community

- The Bromley CAP Partnership became a registered CIO during 2020, to enable it to access further opportunities for raising finances and broadening its partnership base. Bromley CAP will also investigate the potential for employing a second (part-time) member of staff to support this ministry.
- Our foodbank will continue to partner with TBB. We would like to maintain the excellent relationships we have with the schools who donate Harvest festival produce to the foodbank, but with a greater focus on working with the schools and children and linking them with our children's, youth and family programmes.
- Haven Café will be considering adding new initiatives to help their members.

BCC – The Ark

- We would like to investigate expanding the services the Ark offers, including additional hours, providing full day care and increase attendance numbers. In order to do this we will need to increase the size of our facility so this will become a medium, rather than short-term objective.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

BCC – Staff & volunteers

- We recognise that growing a healthy volunteer base is vital. We will be focussing on helping people find their gifting and then helping to equip them so that they can function well, both within church life but also within the market-place, family and community life. Investing in training and development for staff and volunteers will be key.
- We would consider offering further intern and placement opportunities, should the right candidates be found.

The site and facilities

- We will continue to work with a firm of Architects to develop a feasibility plan for the whole site, with a view to extend or rebuild.
- We will continue to explore site expansion opportunities with our local authority.

Structure, governance and management

The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Mark Wiltshire

Robert Thomas

Karl Ferguson

Fred Adegeye

Directors are appointed and removed by existing directors.

Existing directors of the charity ensure that new directors become familiar with their responsibilities and duties.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors are assisted in their day to day activities by heads of various departments who have responsibility for running their own areas.

As a board we are committed to fulfilling the objects of the charity as referred to above. We meet quarterly to discuss all areas that have a significant financial impact, with interim meetings called as appropriate. When it comes to decision-making we would both take a view on the legitimacy of the activity and the financial impact, where we tend on the risk averse side to ensure financial stability.

The directors use a number of tools and factors including payscale.com to benchmark salaries. We look to ensure all staff are within appropriate pay scale ranges. We take inflation into account for annual reviews, along with changes to job descriptions/roles and responsibilities.

The church is in fellowship with the Assemblies of God of Great Britain and Ireland although Bromley Christian Centre itself is independent and makes its own decisions, raises its own funds and both chooses and pays its own staff. The Assemblies of God provides a place of accountability for the Senior Pastor, Mark Wiltshire, and also acts as a support for information, guidance and services.

The directors' report was approved by the Board of Directors.

Mark Wiltshire

Director (Chair)

Dated: 28 September 2022

BROMLEY CHRISTIAN CENTRE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors, who also act as trustees for the charitable activities of Bromley Christian Centre, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BROMLEY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BROMLEY CHRISTIAN CENTRE

I report to the directors on my examination of the financial statements of Bromley Christian Centre (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 28 September 2022

BROMLEY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income and endowments from:							
Donations and legacies	3	412,354	62,949	475,303	361,908	61,316	423,224
Charitable activities	4	198,785	26,985	225,770	191,203	15,651	206,854
Investments	5	36	5	41	904	44	948
Other income	6	918	3,725	4,643	-	-	-
Total income		612,093	93,664	705,757	554,015	77,011	631,026
Expenditure on:							
Charitable activities	7	572,442	101,417	673,859	506,222	82,253	588,475
Net incoming/(outgoing) resources before transfers		39,651	(7,753)	31,898	47,793	(5,242)	42,551
Gross transfers between funds		2,020	(2,020)	-	(5,810)	5,810	-
Net income/(expenditure) for the year/ Net movement in funds		41,671	(9,773)	31,898	41,983	568	42,551
Fund balances at 1 January 2021		1,699,015	54,104	1,753,119	1,657,032	53,536	1,710,568
Fund balances at 31 December 2021		1,740,686	44,331	1,785,017	1,699,015	54,104	1,753,119

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		2,073,524		1,295,652
Current assets					
Debtors	15	26,348		21,349	
Cash at bank and in hand		438,260		467,189	
		<u>464,608</u>		<u>488,538</u>	
Creditors: amounts falling due within one year	17	(53,115)		(31,071)	
Net current assets			411,493		457,467
Total assets less current liabilities			2,485,017		1,753,119
Creditors: amounts falling due after more than one year	18		(700,000)		-
Net assets			<u>1,785,017</u>		<u>1,753,119</u>
Income funds					
Restricted funds	21		44,331		54,104
<u>Unrestricted funds</u>					
Designated funds	22	-		75,812	
General unrestricted funds		<u>1,740,686</u>		<u>1,623,203</u>	
			1,740,686		1,699,015
			<u>1,785,017</u>		<u>1,753,119</u>

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 28 September 2022

Mark Wiltshire

Trustee

Company registration number 06060885

BROMLEY CHRISTIAN CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	25		81,877		62,950
Investing activities					
Purchase of tangible fixed assets		(815,851)		(19,994)	
Proceeds from disposal of tangible fixed assets		5,004		-	
Investment income received		41		948	
Net cash used in investing activities			(810,806)		(19,046)
Financing activities					
Proceeds from new bank loans		700,000		-	
Net cash generated from/(used in) financing activities			700,000		-
Net (decrease)/increase in cash and cash equivalents			(28,929)		43,904
Cash and cash equivalents at beginning of year			467,189		423,285
Cash and cash equivalents at end of year			438,260		467,189

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Bromley Christian Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Masons Hill, Bromley, Kent, BR2 9HA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made having regard to the impact of the Covid 19 pandemic. The directors do not anticipate a significant impact on finances and the church has, in any case, substantial unrestricted reserves which it could draw on if this became necessary. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the directors' report.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes as the directors consider that the cost involved in undertaking a valuation is not justified by the benefits to the users of the accounts in terms of their better understanding the resources available to the charity and to the charity itself from having this financial information.

Grant income is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service it is deferred until the criteria for income recognition are met. Such deferrals are included in current liabilities.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants for the support of overseas missionaries and Christian workers in the UK are accounted for on the basis of support committed to that relates to the financial year. Expenses allocated to governance costs are those expenses relating to the governance of the charity including the cost of trustee indemnity insurance, directors' meetings, legal expenses not directly attributable to an activity and amounts payable to the charity's independent examiner.

Direct costs of an activity are allocated to that activity. Direct charitable expenditure and support costs which relate to more than one activity have been allocated on the basis of the percentage use of facilities. The percentage use has been estimated by reference to the time and area of the premises occupied by the activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost (or market value at the date of transfer for assets which were transferred from The Bromley Christian Centre trust) and subsequently measured at cost or valuation, net of depreciation and impairment losses. The value of land included in freehold land and buildings is taken to be 50% of cost, or the value transferred from The Bromley Christian Centre trust, for accounting purposes. Assets costing less than £500 are written off in the period in which the expenditure is incurred. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Fixtures, fittings & equipment	20 - 33.3% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Commitments for future expenditure

Other than normal commitments under contracts of employment and short term leases there are no contractual obligations to future expenditure at the balance sheet date. The church supports various missionaries both at home and overseas. The directors regularly review the commitment to missionaries and are confident that those supported would not view their support as an open ended obligation on the part of the church. Where the directors have authorised expenditure which is not yet legally enforceable amounts are set aside into funds designated for the purpose. There were no amounts authorised at 31 December 2021.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	412,354	26,959	439,313	360,372	23,158	383,530
Donated goods and services	-	35,990	35,990	1,536	38,158	39,694
	<u>412,354</u>	<u>62,949</u>	<u>475,303</u>	<u>361,908</u>	<u>61,316</u>	<u>423,224</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2021 £	Total 2020 £
Services provided under contract	-	-	142,742	142,742	130,072
Charitable rental income	54,436	-	-	54,436	42,295
Other income	1,607	11,328	15,657	28,592	34,487
	<u>56,043</u>	<u>11,328</u>	<u>158,399</u>	<u>225,770</u>	<u>206,854</u>
Analysis by fund					
Unrestricted funds	56,043	-	142,742	198,785	
Restricted funds	-	11,328	15,657	26,985	
	<u>56,043</u>	<u>11,328</u>	<u>158,399</u>	<u>225,770</u>	

For the year ended 31 December 2020

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2020 £
Services provided under contract	-	-	130,072	130,072
Charitable rental income	42,295	-	-	42,295
Other income	18,836	9,591	6,060	34,487
	<u>61,131</u>	<u>9,591</u>	<u>136,132</u>	<u>206,854</u>
Analysis by fund				
Unrestricted funds	61,131	-	130,072	191,203
Restricted funds	-	9,591	6,060	15,651
	<u>61,131</u>	<u>9,591</u>	<u>136,132</u>	<u>206,854</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Interest receivable	36	5	41	904	44	948
	<u>36</u>	<u>5</u>	<u>41</u>	<u>904</u>	<u>44</u>	<u>948</u>

6 Other income

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Net gain on disposal of tangible fixed assets	918	3,725	4,643	-
	<u>918</u>	<u>3,725</u>	<u>4,643</u>	<u>-</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total 2021 £	Total 2020 £
Staff costs	85,606	12,358	126,374	224,338	203,151
Depreciation and impairment	33,118	3,227	1,273	37,618	26,034
Premises costs	51,247	3,138	18,518	72,903	35,069
Hire of equipment and facilities	1,057	-	-	1,057	1,208
Catering for activities and events	2,612	-	-	2,612	1,632
Conferences and away days	2,177	-	-	2,177	646
Manse costs	37,260	-	-	37,260	36,928
Vehicle expenses	417	4,346	-	4,763	2,611
Publicity for services and events	459	-	-	459	401
Pastoral expenses	228	-	-	228	1,346
Expensed equipment	-	-	1,039	1,039	426
Travel and accommodation	288	-	-	288	53
Staff training and other costs	2,515	307	319	3,141	3,498
Professional services	650	-	1,077	1,727	1,045
Bad debts	-	-	204	204	1,528
Miscellaneous direct costs of activities	6,817	-	11,553	18,370	9,769
	<u>224,451</u>	<u>23,376</u>	<u>160,357</u>	<u>408,184</u>	<u>325,345</u>
Grant funding of activities (see note 9)	25,257	38,630	132	64,019	63,353
Share of support costs (see note 10)	169,287	11,547	17,696	198,530	195,154
Share of governance costs (see note 10)	3,126	-	-	3,126	4,623
	<u>422,121</u>	<u>73,553</u>	<u>178,185</u>	<u>673,859</u>	<u>588,475</u>
Analysis by fund					
Unrestricted funds	399,602	14,095	158,745	572,442	
Restricted funds	22,519	59,458	19,440	101,417	
	<u>422,121</u>	<u>73,553</u>	<u>178,185</u>	<u>673,859</u>	

Support costs are allocated to activities on the basis of estimate use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity and depreciation of equipment and motor vehicles have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

(Continued)

For the year ended 31 December 2020

	Church activities and mission support	Relief of poverty	Pre-school	Total 2020
	£	£	£	£
Staff costs	80,167	14,891	108,093	203,151
Depreciation and impairment	24,313	448	1,273	26,034
Premises costs	21,579	2,187	11,303	35,069
Hire of equipment and facilities	1,033	175	-	1,208
Catering for activities and events	1,632	-	-	1,632
Conferences and away days	646	-	-	646
Manse costs	36,928	-	-	36,928
Vehicle expenses	-	2,611	-	2,611
Publicity for services and events	401	-	-	401
Pastoral expenses	1,346	-	-	1,346
Expensed equipment	-	-	426	426
Travel and accommodation	53	-	-	53
Staff training and other costs	2,616	318	564	3,498
Professional services	-	-	1,045	1,045
Bad debts	-	-	1,528	1,528
Miscellaneous direct costs of activities	4,526	-	5,243	9,769
	<u>175,240</u>	<u>20,630</u>	<u>129,475</u>	<u>325,345</u>
Grant funding of activities (see note 9)	22,464	40,558	331	63,353
Share of support costs (see note 10)	163,994	11,699	19,461	195,154
Share of governance costs (see note 10)	4,623	-	-	4,623
	<u>366,321</u>	<u>72,887</u>	<u>149,267</u>	<u>588,475</u>
Analysis by fund				
Unrestricted funds	345,559	14,070	146,593	506,222
Restricted funds	20,762	58,817	2,674	82,253
	<u>366,321</u>	<u>72,887</u>	<u>149,267</u>	<u>588,475</u>

Support costs are allocated to activities on the basis of estimate use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity and depreciation of equipment and motor vehicles have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Description of charitable activities

Church activities and mission support

Church activities include all activities of the local church including donations made to other Christian ministries that the church supports both in the UK and overseas.

Relief of poverty

Relief of poverty represents services provided by the church for the relief of poverty including services provided under the name of the BCC Community and Bromley Relief Agency which assist those on low income and supports the CAP (Christians Against Poverty) Bromley Partnership and a mental health support initiative.

Pre-school

The pre-school is a registered nursery education provider OFSTED No. 137365 operated and administered by the church.

9 Grants payable

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total £	2020 £
Grants to institutions:					
The Bridge Centre Macedonia	3,859	-	-	3,859	3,760
New Life Church Amman, Jordan, for Syrian Refugee work	7,000	-	-	7,000	2,726
Maoz	-	-	-	-	2,100
Christians Against Poverty	-	2,640	-	2,640	2,400
Compassion UK	-	-	-	-	216
Other	1,168	-	-	1,168	-
	<u>12,027</u>	<u>2,640</u>	<u>-</u>	<u>14,667</u>	<u>11,202</u>
Grants to individuals	13,230	35,990	132	49,352	52,151
	<u>25,257</u>	<u>38,630</u>	<u>132</u>	<u>64,019</u>	<u>63,353</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Grants payable

(Continued)

For the year ended 31 December 2020

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total £
Grants to institutions:				
The Bridge Centre Macedonia	3,760	-	-	3,760
New Life Church Amman, Jordan, for Syrian Refugee work	2,726	-	-	2,726
Maoz	2,100	-	-	2,100
Christians Against Poverty	-	2,400	-	2,400
Compassion UK	216	-	-	216
	<u>8,802</u>	<u>2,400</u>	<u>-</u>	<u>11,202</u>
Grants to individuals	13,662	38,158	331	52,151
	<u>22,464</u>	<u>40,558</u>	<u>331</u>	<u>63,353</u>

10 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	136,022	-	136,022	151,924	-	151,924
Administration expenses	31,714	-	31,714	30,277	-	30,277
IT & communications	13,477	-	13,477	7,918	-	7,918
Professional services	13,050	-	13,050	1,029	-	1,029
Bank charges	4,267	-	4,267	4,006	-	4,006
Legal and professional	-	3,126	3,126	-	4,623	4,623
	<u>198,530</u>	<u>3,126</u>	<u>201,656</u>	<u>195,154</u>	<u>4,623</u>	<u>199,777</u>
Analysed between						
Charitable activities	<u>198,530</u>	<u>3,126</u>	<u>201,656</u>	<u>195,154</u>	<u>4,623</u>	<u>199,777</u>

Legal and professional fees in governance costs includes amounts payable to the independent examiner of £2,500 (2020- £2,760) for examination fees, £1,100 (2020- £1,140) for other services and an over provision in the previous year of £500 ((2020- £nil).

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Directors

Pastor Mark Wiltshire received remuneration, in accordance with provisions in the governing document, for his pastoral services of £62,579 (2020- £61,933) and in addition, pension contributions of £6,054 (2020- £6,240) and benefits of £660 (2020- £660). Mark Wiltshire and his wife were also paid £33,000 (2020- £33,000) rent in connection with the provision of a manse. Rob Thomas also received remuneration, in accordance with provisions in the governing document for administrative and support services of £48,730 (2020- £48,300) and pension contributions of £2,909 (2020- £2,880).

None of the other directors received any remuneration. With the permission of the Charity Commission for England and Wales, Olivia Wiltshire, daughter of Mark Wiltshire was paid £318 for social media services. However, three of them (2020- two) incurred expenses in connection with duties, other than as directors, of £1,736 (2020- £61) in respect of entertaining, travel, conferences and training.

During the year the church received donations totalling £45,218 (2020- £35,975) from directors and their close family.

12 Employees

The average monthly headcount during the year was:

	2021 Number	2020 Number
Church activities	8	11
Pre-school	12	11
Relief of poverty	1	1
Total	21	23

Employment costs	2021 £	2020 £
Wages and salaries	326,310	322,229
Social security costs	20,458	19,092
Other pension costs	13,592	13,754
	360,360	355,075

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2021 Number	2020 Number
£60,000-£69,999	1	1

Contributions totalling £6,054 (2020- £6,240) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2021	1,415,146	154,678	16,928	1,586,752
Additions	794,354	8,837	12,660	815,851
Disposals	-	-	(16,928)	(16,928)
At 31 December 2021	2,209,500	163,515	12,660	2,385,675
Depreciation and impairment				
At 1 January 2021	143,764	130,832	16,504	291,100
Depreciation charged in the year	22,094	12,296	3,228	37,618
Eliminated in respect of disposals	-	-	(16,567)	(16,567)
At 31 December 2021	165,858	143,128	3,165	312,151
Carrying amount				
At 31 December 2021	2,043,642	20,387	9,495	2,073,524
At 31 December 2020	1,271,382	23,846	424	1,295,652

The market value of land and buildings is likely to be considerably higher than the net book value above. However, the directors do not consider it good value for money to pay for a professional valuation as they are functional assets used in the day to day activities of the charity and there are no plans to dispose of them.

14 Financial instruments

The church has no financial instruments measured at amortised cost. All financial instruments are included in current assets or liabilities and are measured at the cash or other consideration expected to be paid or received and have not been discounted.

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	11,419	7,515
Prepayments and accrued income	14,929	13,834
	26,348	21,349

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

16 Loans and overdrafts

	2021 £	2020 £
Bank loans	700,000	-
Payable after one year	700,000	-

The above loan is secured by way of a fixed a floating charge over all the assets and undertakings of the charity. There are fixed charges in place over three residential properties owned by the charity.

Interest is payable of 4% above the lender's base rate. Repayment in full is due by 25 February 2023.

17 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		6,966	6,757
Deferred income	19	12,413	-
Other creditors		12,237	6,097
Accruals and deferred income		21,499	18,217
		53,115	31,071

18 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	16	700,000	-

19 Deferred income

	2021 £	2020 £
Other deferred income	12,413	-

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Deferred income is included within:		
Current liabilities	12,413	-
Movements in the year:		

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

19	Deferred income		(Continued)
	Deferred income at 1 January 2021	-	500
	Released from previous periods	-	(500)
	Resources deferred in the year	12,413	-
		<u> </u>	<u> </u>
	Deferred income at 31 December 2021	12,413	-
		<u> </u>	<u> </u>

20 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £13,593 (2020- £13,754)

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£
Development fund	8,988	-	-	-	8,988	-	-	(8,988)	-
Romanian outreach	3,843	-	-	-	3,843	-	-	-	3,843
Special offerings and events	1,728	4,600	(5,153)	-	1,175	8,452	(7,952)	-	1,675
BCC Community	12,208	41,409	(47,037)	-	6,580	46,181	(46,756)	-	6,005
Mission fund	-	6,230	(7,800)	1,570	-	5,536	(8,150)	2,614	-
Macedonian church	-	1,320	(5,560)	4,240	-	1,425	(5,779)	4,354	-
Ark Pre-school grants	9,116	6,060	(2,675)	-	12,501	15,049	(19,440)	-	8,110
Bromley Night Shelter	183	21	(1)	-	203	263	-	-	466
Christmas give away	17,422	7,886	(4,650)	-	20,658	6,688	(698)	(2,640)	24,008
CAP	48	9,485	(9,377)	-	156	10,070	(12,642)	2,640	224
	<u>53,536</u>	<u>77,011</u>	<u>(82,253)</u>	<u>5,810</u>	<u>54,104</u>	<u>93,664</u>	<u>(101,417)</u>	<u>(2,020)</u>	<u>44,331</u>

The transfer from the Christmas give away to CAP fund above of £2,640 represents monies received by the Christmas give away fund for CAP.

The transfer from the Development fund of £8,988 to unrestricted funds arose on the purchase of a property fulfilling the purpose of the Development fund.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds

(Continued)

Development fund - these funds have been given towards the development of the church premises.

Romanian outreach - these funds are for education and relief of poverty in Romania.

Special offerings and events - these funds have been given to various specific causes or events and applied for those purposes.

BCC Community - these funds are used to assist senior citizens and to relieve poverty in the local area and includes a small amount raised for work with people with mental health issues.

Mission fund - these funds are used to support various mission projects in the UK and abroad.

Macedonian church - these funds are used for the support of a church, The Bridge Centre, in Macedonia and the support of the pastors of the church.

The Ark Pre-school grants fund - receives grants for restricted purposes.

Bromley Night Shelter - these funds are for the Bromley Night Shelter which operates from December to March each year.

Christmas give away - this fund receives donations from an offering taken shortly before Christmas each year and is used to support various projects where there is specific need.

CAP - this fund meets expenditure in connection with the local operation of Christians Against Poverty.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the directors for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£
Development fund	74,845	-	-	-	74,845	-	-	(74,845)	-
Special projects	967	1,452	(2,364)	912	967	1,480	(3,521)	1,074	-
The Ark pre-school	-	130,199	(116,603)	(13,596)	-	142,760	(126,259)	(16,501)	-
	<u>75,812</u>	<u>131,651</u>	<u>(118,967)</u>	<u>(12,684)</u>	<u>75,812</u>	<u>144,240</u>	<u>(129,780)</u>	<u>(90,272)</u>	<u>-</u>

Development fund - these funds have been set aside for the proposed future re-development of the church premises.

Special projects - these funds are set aside to cover expenses of the activities as described in the name of the fund.

The Ark pre-school - income from the running of the pre-school was held on designated fund and used to further this activity.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

23 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	2,071,712	1,812	2,073,524	1,292,375	3,277	1,295,652
Current assets/(liabilities)	368,974	42,519	411,493	406,640	50,827	457,467
Long term liabilities	(700,000)	-	(700,000)	-	-	-
	<u>1,740,686</u>	<u>44,331</u>	<u>1,785,017</u>	<u>1,699,015</u>	<u>54,104</u>	<u>1,753,119</u>

24 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>158,404</u>	<u>153,956</u>

25 Cash generated from operations

	2021 £	2020 £
Surplus for the year	31,898	42,551
Adjustments for:		
Investment income recognised in statement of financial activities	(41)	(948)
Gain on disposal of tangible fixed assets	(4,643)	-
Depreciation and impairment of tangible fixed assets	37,618	26,034
Movements in working capital:		
(Increase)/decrease in debtors	(4,999)	7,087
Increase/(decrease) in creditors	9,631	(11,274)
Increase/(decrease) in deferred income	12,413	(500)
Cash generated from operations	<u>81,877</u>	<u>62,950</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

26 Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	467,189	(28,929)	438,260
Loans falling due after more than one year	-	(700,000)	(700,000)
	<u>467,189</u>	<u>(728,929)</u>	<u>(261,740)</u>

Accounts

Charity Registration No. 1119309

Company Registration No. 06060885 (England and Wales)

BROMLEY CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BROMLEY CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mark Wiltshire Robert Thomas Karl Ferguson Fred Adegeye	(Appointed 10 December 2020)
Secretary	Robert Thomas	
Charity number	1119309	
Company number	06060885	
Principal address	2 Masons Hill Bromley Kent BR2 9HA	
Registered office	2 Masons Hill Bromley Kent BR2 9HA	
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT	
Bankers	Royal Bank of Scotland plc 12 Elmfield Road Bromley Kent BR1 1LP	
Solicitors	Robinsons 10-11 St James' Court Derby Derbyshire DE1 1BT	

BROMLEY CHRISTIAN CENTRE

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BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The directors present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are:

1. To advance the Christian faith in accordance with the statement of faith in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.
2. To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the directors from time to time think fit.
3. To advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

The directors have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and, in particular, the specific guidance on charities for the advancement of religion. The charity undertakes a number of activities in order to achieve these objectives which are summarised below.

In furtherance of the objects of Bromley Christian Centre (BCC), referred to above, activities described below were pursued during the year under review.

BCC - The Church a local church in the borough of Bromley.

BCC – Community covers our social action and community outreach, helping to care for those who have fallen on hard times.

BCC – The Ark Pre-School and Daycare provides Ofsted registered sessional care for 2 to 5 year olds.

Pebbles – our baby and toddler group provides a meeting place for a growing number of mums and carers from the area around the church.

People regularly attending BCC, as well as visitors, are encouraged to give financially to projects, humanitarian needs and other activities consistent with the aims and objectives of our church. These range in size from one-off gift initiatives to larger, long-term programmes locally here in the UK and abroad. Similarly, the Board will also make additional donations from our general funds, as the directors decide from time to time.

In common with many churches the activities are heavily reliant on the services of volunteers in addition to the interns and those on placement. The directors are very grateful to all those who give of their time freely in supporting the activities described above.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

The Coronavirus pandemic obviously impacted our activities and services from late March. However, we managed to transition to online service offerings and kept the Ark pre-school open and running, without major disruption.

With all things considered, the church had a steady year, with the development of new online and streaming services which will have positive benefits well beyond the pandemic. The Ark pre-school also continues to perform well, despite it being a difficult year for all.

BCC – The Church

- The main areas of change were adapting to the Covid restrictions that the government imposed. This meant physical gatherings were not permitted for large parts of the year. However, we quickly developed a process for delivering online services to the church community. This included Sunday services, prayer meetings, children's and youth work and also Life Groups.
- We also ran two online Alpha courses, which were well attended and resulted in both people coming to faith and being strengthened in their faith.
- We had 4 weeks of prayer and fasting (one week per quarter) that many people engaged with – through online broadcasts and virtual meetings via Zoom.

Children & Youth

- We provided weekly Sunday activities via the website – with pre-recorded lessons, talks plus games and activities to engage the youth, children and families.
- DARING Youth also ran a very successful Youth Alpha course with both in-person and online engagement.

BCC – Community

- Our foodbank saw a huge rise in demand immediately after the pandemic hit. In addition to residents of the community, other agencies and charities (e.g. local homeless shelter and women's refuge) were in contact with us to help provide for their clients.
- A new initiative was launched by Transform Bromley Borough (TBB), which saw all the church based foodbanks in the borough form a partnership, so that we could receive donations and circulate provisions better to the whole of the borough of Bromley. This has been a hugely successful partnership with weekly food donations collected from a central hub in Orpington and distributed throughout the borough.
- In Sept/Oct We also received donations from local schools' harvest festivals and BCC collected and shared these donations amongst the whole partnership.
- COOK – very generously provided frozen meals each week for us to distribute, and The Sponge Kitchens also continued to provide a weekly donation of bread.
- The Bromley Christians Against Poverty (CAP) Partnership continues to grow from strength to strength, with multiple clients becoming debt free during the lockdown. The Debt Centre Manager is currently employed through BCC.

Wider impact

- Pastor Mark Wiltshire continued in his roll as Chairman of AoG GB Board of Directors. This is an unpaid and voluntary roll which is principally undertaken in Pastor Mark's own time and we see the significant benefits of the work done to stabilise and strengthen the movement that we are part of.

Financial review

The directors report a surplus for the year on unrestricted funds (including designated funds) after transfers of £41,983 (2019- deficit, £5,984). The main source of incoming resources has been gifts and offerings received from Church members together with gift aid tax recovered. The resources available are applied in fulfilling the objects and carrying on activities already described in this report.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The directors considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Three month's expenditure on unrestricted funds excluding designated funds amounts to approximately £97,000. Reserves on unrestricted funds amounted to £1,699,015 of which £406,640 were held as net current assets. However, of these reserves, £75,812 is held in the designated reserve for development of the church properties leaving £330,828 which represents a little over ten month's expenditure which in the current climate is not considered excessive.

In March 2020 the charity took steps (in line with government advice) to help contain the outbreak of Covid-19. This included the temporary suspension of all physical gatherings and the charity has had to curtail, or change, how it operates. However, the charity has been able to continue many of its activities using on-line media (including Sunday Services, Life Groups, Kids and Youth services and Prayer meetings). Additionally, we have been able to adapt our social action programs with an expanded foodbank operation, including controlled collection and delivery services being added to our weekly output. A significant increase in volunteers has enabled this to happen. The Ark pre-school has also followed government advice in regards its operations. We have taken advantage of the "Job Retention Scheme" offered by the government with 5 staff agreeing to be placed on Furlough. The Directors are monitoring income and expenditure and, if it becomes necessary, will take measures to mitigate the impact of Covid-19 on the charity's unrestricted cash.

Reference and administrative information is provided on the page following the cover sheet.

Assessment of risks

The directors have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. We are in a financially healthy and stable position. We have excellent weekly attendance (which has grown over the past 3 years) and financial support from our partners. Our pre-school is also functioning very effectively and contributes surplus income each year. However, we see two specific areas of most significant risk: People and Premises.

People: by this we mean key staff. While we are not reliant on any one member of staff, if a number of key staff were all to leave at once, we recognise it would pose a short-term risk. We have tried to mitigate against this by equipping, training and giving regular opportunities to participate to the wider staff and volunteer teams. The way we operate means that we have no single point of failure amongst key staff – with all areas operating under team structures with multiple team leaders in place. Furthermore, our Senior Leadership team provide excellent support for the team and have both expertise and capacity to assist if needed.

Premises: Our existing site is ageing, it has regular maintenance issues and we are also starting to out-grow it. The property that runs adjacent to our auditorium became available in late 2020 and the Directors took the decision to purchase it with completion occurring in March 2021. We will be working with a firm of architects to do a feasibility study of the whole site, with a desire to extend or rebuild our facilities so that they are fit for purpose.

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Plans for the future

BCC – The Church

- Online church became a reality during 2020 and we saw many new people engage. Our expectation is that post-pandemic some people will prefer an online church experience and others, due to location, will not be able to attend in person,. Therefore, we plan to run a hybrid church setup, with in-person and live/hosted/streamed services also being available.
- We continue to plan a more robust syllabus of courses and training that we can deliver through our BCC Academy (both in person and online) to enable us to equip people for personal and corporate ministry.
- We aim to continue to multiply the number of Small Groups/Life Groups with a focus on training leaders to run the groups.

BCC – Community

- The Bromley CAP Partnership became a registered CIO during 2020, to enable it to access further opportunities for raising finances and broadening its partnership base. Bromley CAP will also investigate the potential for employing a second (part-time) member of staff to support this ministry.
- We are looking to engage the council in conjunction with the Bromley Homeless Shelter partnership to provide increased provision and support for the homeless.
- Our foodbank will continue to partner with TBB. We would like to maintain the excellent relationships we have with the schools who donate Harvest festival produce to the foodbank, but with a greater focus on working with the schools and children and linking them with our children's, youth and family programmes.

BCC – The Ark

- We would like to investigate expanding the services the Ark offers, including additional hours, providing full day care and increase attendance numbers. In order to do this we will need to increase the size of our facility so this will become a medium, rather than short-term objective.

BCC – Staff & volunteers

- We recognise that growing a healthy volunteer base is vital. We will be focussing on helping people find their gifting and then helping to equip them so that they can function well, both within church life but also within the market-place, family and community life. The Academy will play a significant roll in the training and development.
- We have taken on two technical contractors (1-day a week) to help us deliver and expand our online church services. We would consider offering further intern and placement opportunities, should the right candidates be found.

The site and facilities

- We will work with a firm of Architects to develop a feasibility plan for the whole site, with a view to extend or rebuild.
- We will continue to explore site expansion opportunities with our local authority.

Structure, governance and management

The charity is a company limited by guarantee.

The directors who served during the year and up to the date of signature of the financial statements were:

Mark Wiltshire

Robert Thomas

Graham Ashby

(Resigned 10 December 2020)

Karl Ferguson

Fred Adegeye

(Appointed 10 December 2020)

BROMLEY CHRISTIAN CENTRE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Directors are appointed and removed by existing directors.

Existing directors of the charity ensure that new directors become familiar with their responsibilities and duties.

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

The directors are assisted in their day to day activities by heads of various departments who have responsibility for running their own areas.

As a board we are committed to fulfilling the objects of the charity as referred to above. We meet quarterly to discuss all areas that have a significant financial impact, with interim meetings called as appropriate. When it comes to decision-making we would both take a view on the legitimacy of the activity and the financial impact, where we tend on the risk averse side to ensure financial stability.

The directors use a number of tools and factors including payscale.com to benchmark salaries. We look to ensure all staff are within appropriate pay scale ranges. We take inflation into account for annual reviews, along with changes to job descriptions/roles and responsibilities.

The church is in fellowship with the Assemblies of God of Great Britain and Ireland although Bromley Christian Centre itself is independent and makes its own decisions, raises its own funds and both chooses and pays its own staff. The Assemblies of God provides a place of accountability for the Senior Pastor, Mark Wiltshire, and also acts as a support for information, guidance and services.

The directors' report was approved by the Board of Directors.

Mark Wiltshire

Director (Chair)

Dated: 14 September 2021

BROMLEY CHRISTIAN CENTRE

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The directors, who also act as trustees for the charitable activities of Bromley Christian Centre, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BROMLEY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF BROMLEY CHRISTIAN CENTRE

I report to the directors on my examination of the financial statements of Bromley Christian Centre (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the directors of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 16 September 2021

BROMLEY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income from:							
Donations and legacies	3	361,908	61,316	423,224	394,055	35,476	429,531
Charitable activities	4	191,203	15,651	206,854	186,873	21,735	208,608
Investments	5	904	44	948	691	112	803
Total income		554,015	77,011	631,026	581,619	57,323	638,942
Expenditure on:							
Charitable activities	6	506,222	82,253	588,475	580,209	58,624	638,833
Net incoming/ (outgoing) resources before transfers		47,793	(5,242)	42,551	1,410	(1,301)	109
Gross transfers between funds		(5,810)	5,810	-	(7,394)	7,394	-
Net income for the year/ Net movement in funds		41,983	568	42,551	(5,984)	6,093	109
Fund balances at 1 January 2020		1,657,032	53,536	1,710,568	1,663,016	47,443	1,710,459
Fund balances at 31 December 2020		1,699,015	54,104	1,753,119	1,657,032	53,536	1,710,568

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BROMLEY CHRISTIAN CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		1,295,652		1,301,692
Current assets					
Debtors	14	21,349		28,436	
Cash at bank and in hand		467,189		423,285	
		488,538		451,721	
Creditors: amounts falling due within one year	15	(31,071)		(42,845)	
Net current assets			457,467		408,876
Total assets less current liabilities			1,753,119		1,710,568
Income funds					
Restricted funds	18		54,104		53,536
<u>Unrestricted funds</u>					
Designated funds	19	75,812		75,812	
General unrestricted funds		1,623,203		1,581,220	
			1,699,015		1,657,032
			1,753,119		1,710,568

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 14 September 2021

Mark Wiltshire
Director (Chair)

Company Registration No. 06060885

BROMLEY CHRISTIAN CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash generated from operations	22		62,950		28,449
Investing activities					
Purchase of tangible fixed assets		(19,994)		(3,558)	
Proceeds on disposal of tangible fixed assets		-		127	
Interest received		948		803	
Net cash used in investing activities			(19,046)		(2,628)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			43,904		25,821
Cash and cash equivalents at beginning of year			423,285		397,464
Cash and cash equivalents at end of year			467,189		423,285

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Bromley Christian Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 2 Masons Hill, Bromley, Kent, BR2 9HA.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made having regard to the impact of the Covid 19 pandemic. The directors do not anticipate a significant impact on finances and the church has, in any case, substantial unrestricted reserves which it could draw on if this became necessary. Thus the directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the directors in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised in these accounts. More information about the contribution of volunteers is provided in the directors' report.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes as the directors consider that the cost involved in undertaking a valuation is not justified by the benefits to the users of the accounts in terms of their better understanding the resources available to the charity and to the charity itself from having this financial information.

Grant income is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service it is deferred until the criteria for income recognition are met. Such deferrals are included in current liabilities.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants for the support of overseas missionaries and Christian workers in the UK are accounted for on the basis of support committed to that relates to the financial year. Expenses allocated to governance costs are those expenses relating to the governance of the charity including the cost of trustee indemnity insurance, directors' meetings, legal expenses not directly attributable to an activity and amounts payable to the charity's independent examiner.

Direct costs of an activity are allocated to that activity. Direct charitable expenditure and support costs which relate to more than one activity have been allocated on the basis of the percentage use of facilities. The percentage use has been estimated by reference to the time and area of the premises occupied by the activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost (or market value at the date of transfer for assets which were transferred from The Bromley Christian Centre trust) and subsequently measured at cost or valuation, net of depreciation and impairment losses. The value of land included in freehold land and buildings is taken to be 50% of cost, or the value transferred from The Bromley Christian Centre trust, for accounting purposes. Assets costing less than £500 are written off in the period in which the expenditure is incurred. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings	2% straight line on buildings
Fixtures, fittings & equipment	20 - 33.3% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Commitments for future expenditure

Other than normal commitments under contracts of employment and short term leases there are no contractual obligations to future expenditure at the balance sheet date. The church supports various missionaries both at home and overseas. The directors regularly review the commitment to missionaries and are confident that those supported would not view their support as an open ended obligation on the part of the church. Where the directors have authorised expenditure which is not yet legally enforceable amounts are set aside into funds designated for the purpose. There were no amounts authorised at 31 December 2020.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	360,372	23,158	383,530	394,055	24,716	418,771
Donated goods and services	1,536	38,158	39,694	-	10,760	10,760
	<u>361,908</u>	<u>61,316</u>	<u>423,224</u>	<u>394,055</u>	<u>35,476</u>	<u>429,531</u>

4 Charitable activities

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2020 £	Total 2019 £
Services provided under contract	-	-	130,072	130,072	146,310
Charitable rental income	42,295	-	-	42,295	25,286
Other income	18,836	9,591	6,060	34,487	37,012
	<u>61,131</u>	<u>9,591</u>	<u>136,132</u>	<u>206,854</u>	<u>208,608</u>
Analysis by fund					
Unrestricted funds	61,131	-	130,072	191,203	
Restricted funds	-	9,591	6,060	15,651	
	<u>61,131</u>	<u>9,591</u>	<u>136,132</u>	<u>206,854</u>	

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

(Continued)

For the year ended 31 December 2019

	Other income from Church activities and mission support £	Other income from Relief of poverty activities £	Pre-school nursery funding and fees £	Total 2019 £
Services provided under contract	-	-	146,310	146,310
Charitable rental income	25,286	-	-	25,286
Other income	15,277	10,348	11,387	37,012
	<u>40,563</u>	<u>10,348</u>	<u>157,697</u>	<u>208,608</u>
Analysis by fund				
Unrestricted funds	40,563	-	146,310	186,873
Restricted funds	-	10,348	11,387	21,735
	<u>40,563</u>	<u>10,348</u>	<u>157,697</u>	<u>208,608</u>

5 Investments

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Interest receivable	<u>904</u>	<u>44</u>	<u>948</u>	<u>691</u>	<u>112</u>	<u>803</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Church activities and mission support	Relief of poverty	Pre-school	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	80,167	14,891	108,093	203,151	198,056
Depreciation and impairment	24,313	448	1,273	26,034	27,341
Premises costs	21,579	2,187	11,303	35,069	46,244
Hire of equipment and facilities	1,033	175	-	1,208	6,887
Catering for activities and events	1,632	-	-	1,632	9,006
Conferences and away days	646	-	-	646	4,888
Manse costs	36,928	-	-	36,928	36,372
Vehicle expenses	-	2,611	-	2,611	2,482
Publicity for services and events	401	-	-	401	346
Pastoral expenses	1,346	-	-	1,346	1,810
Expensed equipment	-	-	426	426	1,579
Travel and accommodation	53	-	-	53	6,344
Staff training and other costs	2,616	318	564	3,498	5,382
Professional services	-	-	1,045	1,045	1,071
Bad debts	-	-	1,528	1,528	1,633
Miscellaneous direct costs of activities	4,526	-	5,243	9,769	16,372
	<u>175,240</u>	<u>20,630</u>	<u>129,475</u>	<u>325,345</u>	<u>365,813</u>
Grant funding of activities (see note 8)	22,464	40,558	331	63,353	47,874
Share of support costs (see note 9)	163,994	11,699	19,461	195,154	221,290
Share of governance costs (see note 9)	4,623	-	-	4,623	3,856
	<u>366,321</u>	<u>72,887</u>	<u>149,267</u>	<u>588,475</u>	<u>638,833</u>
Analysis by fund					
Unrestricted funds	345,559	14,070	146,593	506,222	
Restricted funds	20,762	58,817	2,674	82,253	
	<u>366,321</u>	<u>72,887</u>	<u>149,267</u>	<u>588,475</u>	

Support costs are allocated to activities on the basis of estimate use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity and depreciation of equipment and motor vehicles have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

(Continued)

For the year ended 31 December 2019

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total 2019 £
Staff costs	82,312	9,380	106,364	198,056
Depreciation and impairment	25,820	137	1,384	27,341
Premises costs	44,115	37	2,092	46,244
Hire of equipment and facilities	6,587	300	-	6,887
Catering for activities and events	8,168	838	-	9,006
Conferences and away days	4,618	270	-	4,888
Manse costs	36,372	-	-	36,372
Vehicle expenses	748	1,734	-	2,482
Publicity for services and events	320	26	-	346
Pastoral expenses	1,810	-	-	1,810
Expensed equipment	-	-	1,579	1,579
Travel and accommodation	6,331	-	13	6,344
Staff training and other costs	3,402	-	1,980	5,382
Professional services	-	-	1,071	1,071
Bad debts	-	-	1,633	1,633
Miscellaneous direct costs of activities	4,965	554	10,853	16,372
	<u>225,568</u>	<u>13,276</u>	<u>126,969</u>	<u>365,813</u>
Grant funding of activities (see note 8)	33,741	14,090	43	47,874
Share of support costs (see note 9)	194,323	5,284	21,683	221,290
Share of governance costs (see note 9)	3,856	-	-	3,856
	<u>457,488</u>	<u>32,650</u>	<u>148,695</u>	<u>638,833</u>
Analysis by fund				
Unrestricted funds	435,087	5,002	140,120	580,209
Restricted funds	22,401	27,648	8,575	58,624
	<u>457,488</u>	<u>32,650</u>	<u>148,695</u>	<u>638,833</u>

Support costs are allocated to activities on the basis of estimate use of support staff time.

Governance costs are charged to the general activities of the church and are not re-allocated to the relief of poverty or pre-school activities.

Premises costs which are not directly attributable to an activity and depreciation of equipment and motor vehicles have been allocated to the activities on the basis of estimated use of the premises in terms of area and time.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Description of charitable activities

Church activities and mission support

Church activities include all activities of the local church including donations made to other Christian ministries that the church supports both in the UK and overseas.

Relief of poverty

Relief of poverty represents services provided by the church for the relief of poverty including services provided under the name of the BCC Community and Bromley Relief Agency which assist those on low income and supports the CAP (Christians Against Poverty) Bromley Partnership and a mental health support initiative.

Pre-school

The pre-school is a registered nursery education provider OFSTED No. 137365 operated and administered by the church.

8 Grants payable

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total £	2019 £
Grants to institutions:					
Assemblies of God	-	-	-	-	6,246
The Bridge Centre Macedonia	3,760	-	-	3,760	3,808
New Life Church Amman, Jordan, for Syrian Refugee work	2,726	-	-	2,726	2,389
Maoz	2,100	-	-	2,100	-
Evangelical Church Struga	-	-	-	-	1,765
Christians Against Poverty	-	2,400	-	2,400	3,215
Compassion UK	216	-	-	216	1,007
Other	-	-	-	-	1,092
	<u>8,802</u>	<u>2,400</u>	<u>-</u>	<u>11,202</u>	<u>19,522</u>
Grants to individuals	13,662	38,158	331	52,151	28,352
	<u>22,464</u>	<u>40,558</u>	<u>331</u>	<u>63,353</u>	<u>47,874</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

8 Grants payable

(Continued)

For the year ended 31 December 2019

	Church activities and mission support £	Relief of poverty £	Pre-school £	Total £
Grants to institutions:				
Assemblies of God	6,246	-	-	6,246
The Bridge Centre Macedonia	3,808	-	-	3,808
New Life Church Amman, Jordan, for Syrian Refugee work	2,389	-	-	2,389
Evangelical Church Struga	1,765	-	-	1,765
Christians Against Poverty	-	3,215	-	3,215
Compassion UK	1,007	-	-	1,007
Other	934	115	43	1,092
	<u>16,149</u>	<u>3,330</u>	<u>43</u>	<u>19,522</u>
Grants to individuals	17,592	10,760	-	28,352
	<u>33,741</u>	<u>14,090</u>	<u>43</u>	<u>47,874</u>

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	151,924	-	151,924	172,062	-	172,062
Administration expenses	30,277	-	30,277	35,936	-	35,936
IT & communications	7,918	-	7,918	5,334	-	5,334
Professional services	1,029	-	1,029	3,098	-	3,098
Bank charges	4,006	-	4,006	4,860	-	4,860
Legal and professional	-	4,623	4,623	-	3,856	3,856
	<u>195,154</u>	<u>4,623</u>	<u>199,777</u>	<u>221,290</u>	<u>3,856</u>	<u>225,146</u>
Analysed between						
Charitable activities	<u>195,154</u>	<u>4,623</u>	<u>199,777</u>	<u>221,290</u>	<u>3,856</u>	<u>225,146</u>

Legal and professional fees in governance costs includes amounts payable to the independent examiner of £2,760 (2019- £2,640) for examination fees and £1,140 (2019- £1,260).

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Directors

Pastor Mark Wiltshire received remuneration, in accordance with provisions in the governing document, for his pastoral services of £61,933 (2019- £61,933) and in addition, pension contributions of £6,240 (2019- £6,240) and benefits of £660 (2019- £714). Mark Wiltshire and his wife were also paid £33,000 (2019- £33,000) rent in connection with the provision of a manse. Rob Thomas also received remuneration, in accordance with provisions in the governing document for administrative and support services of £48,300 (2019- £48,200) and pension contributions of £2,880 (2019- £2,880).

None of the other directors (or any person connected to them) received any remuneration. However, three of them (2019- two) incurred expenses in connection with duties, other than as directors, of £61 (2019- £2,515) in respect of entertaining, travel, conferences and training.

During the year the church received donations totalling £35,975 (2019- £30,492) from directors and their close family.

11 Employees

Number of employees

The average monthly headcount during the year was:

	2020 Number	2019 Number
Church activities	11	11
Pre-school	11	13
Relief of poverty	1	1
	<u>23</u>	<u>25</u>

Employment costs

	2020 £	2019 £
Wages and salaries	322,229	336,872
Social security costs	19,092	20,115
Other pension costs	13,754	13,131
	<u>355,075</u>	<u>370,118</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£60,000-£69,999	<u>1</u>	<u>1</u>

Contributions totalling £6,240 (2019- £6,240) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2020	1,410,336	144,696	16,928	1,571,960
Additions	4,810	15,184	-	19,994
Disposals	-	(5,202)	-	(5,202)
At 31 December 2020	1,415,146	154,678	16,928	1,586,752
Depreciation and impairment				
At 1 January 2020	129,613	124,292	16,363	270,268
Depreciation charged in the year	14,151	11,742	141	26,034
Eliminated in respect of disposals	-	(5,202)	-	(5,202)
At 31 December 2020	143,764	130,832	16,504	291,100
Carrying amount				
At 31 December 2020	1,271,382	23,846	424	1,295,652
At 31 December 2019	1,280,723	20,404	565	1,301,692

The market value of land and buildings is likely to be considerably higher than the net book value above. However, the directors do not consider it good value for money to pay for a professional valuation as they are functional assets used in the day to day activities of the charity and there are no plans to dispose of them.

13 Financial instruments

The church has no financial instruments measured at amortised cost. All financial instruments are included in current assets or liabilities and are measured at the cash or other consideration expected to be paid or received and have not been discounted.

14 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	7,515	13,773
Prepayments and accrued income	13,834	14,663
	<u>21,349</u>	<u>28,436</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Other taxation and social security		6,757	6,487
Deferred income	16	-	500
Other creditors		6,097	7,975
Accruals and deferred income		18,217	27,883
		<u>31,071</u>	<u>42,845</u>

16 Deferred income

	2020 £	2019 £
Other deferred income	-	500
	<u>-</u>	<u>500</u>

17 Retirement benefit schemes

The charge to the statement of financial activities in respect of defined contribution schemes was £13,754 (2019- £13,131)

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
Development fund	8,988	-	-	-	8,988	-	-	-	8,988
Romanian outreach	3,261	11	(630)	1,201	3,843	-	-	-	3,843
Special offerings and events	552	9,171	(7,995)	-	1,728	4,600	(5,153)	-	1,175
BCC Community	14,120	12,439	(14,351)	-	12,208	41,409	(47,037)	-	6,580
Mission fund	-	5,913	(8,338)	2,425	-	6,230	(7,800)	1,570	-
Macedonian church	286	1,554	(5,608)	3,768	-	1,320	(5,560)	4,240	-
Ark Pre-school grants	6,304	11,387	(8,575)	-	9,116	6,060	(2,675)	-	12,501
Bromley Night Shelter	183	-	-	-	183	21	(1)	-	203
Christmas give away	13,485	7,300	(3,363)	-	17,422	7,886	(4,650)	-	20,658
CAP	264	9,549	(9,765)	-	48	9,485	(9,377)	-	156
	<u>47,443</u>	<u>57,324</u>	<u>(58,625)</u>	<u>7,394</u>	<u>53,536</u>	<u>77,011</u>	<u>(82,253)</u>	<u>5,810</u>	<u>54,104</u>

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Restricted funds

(Continued)

Development fund - these funds have been given towards the development of the church premises.

Romanian outreach - these funds are for education and relief of poverty in Romania.

Special offerings and events - these funds have been given to various specific causes or events and applied for those purposes.

BCC Community - these funds are used to assist senior citizens and to relieve poverty in the local area and includes a small amount raised for work with people with mental health issues.

Mission fund - these funds are used to support various mission projects in the UK and abroad.

Macedonian church - these funds are used for the support of a church, The Bridge Centre, in Macedonia and the support of the pastors of the church.

The Ark Pre-school grants fund - receives grants for restricted purposes.

Bromley Night Shelter - these funds are for the Bromley Night Shelter which operates from December to March each year.

Christmas give away - this fund receives donations from an offering taken shortly before Christmas each year and is used to support various projects where there is specific need.

CAP - this fund meets expenditure in connection with the local operation of Christians Against Poverty.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the directors for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
Development fund	74,845	-	-	-	74,845	-	-	-	74,845
Special projects	-	13,580	(11,778)	(835)	967	1,452	(2,364)	912	967
The Ark pre-school	-	146,542	(118,438)	(28,104)	-	130,199	(116,603)	(13,596)	-
	<u>74,845</u>	<u>160,122</u>	<u>(130,216)</u>	<u>(28,939)</u>	<u>75,812</u>	<u>131,651</u>	<u>(118,967)</u>	<u>(12,684)</u>	<u>75,812</u>

Development fund - these funds have been set aside for the proposed future re-development of the church premises.

Special projects - these funds are set aside to cover expenses of the activities as described in the name of the fund.

The Ark pre-school - income from the running of the pre-school was held on designated fund and used to further this activity.

BROMLEY CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

20 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	1,292,375	3,277	1,295,652	1,298,100	3,592	1,301,692
Current assets/ (liabilities)	406,640	50,827	457,467	358,932	49,944	408,876
	<u>1,699,015</u>	<u>54,104</u>	<u>1,753,119</u>	<u>1,657,032</u>	<u>53,536</u>	<u>1,710,568</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	<u>151,952</u>	<u>149,892</u>

22 Cash generated from operations

	2020 £	2019 £
Surplus for the year	42,551	109
Adjustments for:		
Investment income recognised in statement of financial activities	(948)	(803)
Depreciation and impairment of tangible fixed assets	26,034	27,341
Movements in working capital:		
Decrease/(increase) in debtors	7,087	(3,435)
(Decrease)/increase in creditors	(11,274)	4,737
(Decrease)/increase in deferred income	(500)	500
Cash generated from operations	<u>62,950</u>	<u>28,449</u>

23 Analysis of changes in net funds

The charity had no debt during the year.