

BROMLEY CHRISTIAN CENTRE

Report and Accounts

year ended 31 December 2022

Stewardship 
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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					
Unrestricted Funds	23				
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:

- (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

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	1	1
	<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	13,857	13,592
	<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