

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**

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

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**BROMLEY CHRISTIAN CENTRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BROMLEY CHRISTIAN CENTRE**

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**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.



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

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**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.

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**BROMLEY CHRISTIAN CENTRE**  
**(A company limited by guarantee)**

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

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**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](http://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.

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

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**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 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
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
<b>Total income and endowments</b>		<b>1,044,680</b>	<b>129,687</b>	<b>1,174,367</b>	<b>946,131</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	8	683,808	135,928	819,736	737,122
<b>Net income/(expenditure)</b>		<b>360,872</b>	<b>(6,241)</b>	<b>354,631</b>	<b>209,009</b>
<b>Transfers between funds</b>	21	<b>(16,283)</b>	<b>16,283</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>344,589</b>	<b>10,042</b>	<b>354,631</b>	<b>209,009</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,709,147	62,625	2,771,772	2,562,763
<b>Total funds carried forward</b>	21	<b>3,053,736</b>	<b>72,667</b>	<b>3,126,403</b>	<b>2,771,772</b>

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) £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: Amounts falling due within one year</b>	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>
<b>Net current assets / (liabilities)</b>					
		712,853	68,661	781,514	426,779
<b>TOTAL NET ASSETS</b>		<u>3,053,736</u>	<u>72,667</u>	<u>3,126,403</u>	<u>2,771,772</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	21				
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 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by/(used in) operating activities</i></b>	24	<u>341,344</u>	<u>177,345</u>
<b>Cash flows from investing activities:</b>			
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
<b><i>Net cash provided by/(used in) investing activities</i></b>		<u>5,456</u>	<u>(1,464)</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		-	(300,000)
<b><i>Net cash provided by/(used in) financing activities</i></b>		<u>-</u>	<u>(300,000)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		<u>346,800</u>	<u>(124,119)</u>
<b>Cash and equivalents at the beginning of the year</b>		<u>384,185</u>	<u>508,304</u>
<b><i>Cash and cash equivalents at the end of the year</i></b>		<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**  
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**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**  
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**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 accommodation	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>
<b>Analysis by fund</b>					
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>
<b>Analysis by fund</b>				
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**  
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**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**  
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**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**  
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**14 Tangible fixed assets**

	Freehold Property (restated) £	Fixtures, fittings and equipment £	Vehicles £	Total 2024 £
<b>Cost</b>				
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>
<b>Accumulated depreciation</b>				
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>
<b>Net book value</b>				
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) £
<b>Falling due within one year:</b>		
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>					
	2,704,284	846,587	(514,128) b), c), d)	12,238	3,048,981
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**  
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**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)
<b>Cash generated from operations</b>	<b><u>341,344</u></b>	<b><u>177,346</u></b>

**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
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
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
<b>Total income and endowments</b>		<b>846,587</b>	<b>198,093</b>	<b>129,687</b>	<b>1,174,367</b>	<b>679,587</b>	<b>151,373</b>	<b>115,171</b>	<b>946,131</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	8	514,128	169,680	135,928	819,736	472,583	136,489	128,050	737,122
<b>Net income/(expenditure)</b>		<b>332,459</b>	<b>28,413</b>	<b>(6,241)</b>	<b>354,631</b>	<b>207,004</b>	<b>14,884</b>	<b>(12,879)</b>	<b>209,009</b>
<b>Transfers between funds</b>	21	<b>12,238</b>	<b>(28,521)</b>	<b>16,283</b>	<b>-</b>	<b>(1,288)</b>	<b>(10,021)</b>	<b>11,309</b>	<b>-</b>
<b>Net movement in funds</b>		<b>344,697</b>	<b>(108)</b>	<b>10,042</b>	<b>354,631</b>	<b>205,716</b>	<b>4,863</b>	<b>(1,570)</b>	<b>209,009</b>
<b>Other recognised gains/(losses):</b>									
Gain on revaluation of fixed assets	15	-	-	-	-	-	-	-	-
		<b>344,697</b>	<b>(108)</b>	<b>10,042</b>	<b>354,631</b>	<b>205,716</b>	<b>4,863</b>	<b>(1,570)</b>	<b>209,009</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		2,704,284	4,863	62,625	2,771,772	2,498,568	-	64,195	2,562,763
<b>Total funds carried forward</b>	21	<b>3,048,981</b>	<b>4,755</b>	<b>72,667</b>	<b>3,126,403</b>	<b>2,704,284</b>	<b>4,863</b>	<b>62,625</b>	<b>2,771,772</b>