

BROOK LANE COMMUNITY CHURCH

England & Wales · Charity number 1125098

Details

Status Registered

Legal form Charitable company

Company number [06486246](#)

Registered 2008-07-21

Register [View on the Charity Commission register](#)

Contact

Address 29 Brook Lane
Bromley
BR1 4PU

Phone 02086976743

Email info@blcchurch.org.uk

Website www.blcchurch.org.uk

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH2 THE FURTHERANCE OF THE CHARITABLE WORK OF THE CHARITY BY THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE

Activities: The objects of the Charity are the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of Faith. In addition to Sunday services, home groups & prayer meetings, the Church provides activities for Mothers & toddlers, children and young people & the elderly. Church also used by Rainbows, Brownies, Guides & other groups from local area.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, BROMLEY
- Bromley
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£215,555	£177,038	-	-
2024-03-31	£178,990	£159,670	-	-
2023-03-31	£161,629	£158,823	-	-
2022-03-31	£145,671	£139,711	-	-
2021-03-31	£146,454	£138,399	-	-

Trustees

Name	Role	Appointed
Donald Daby		2025-04-29
JOHN GRIFFITHS		
Jacqueline Macnamara		2014-08-19
Neil Christmas Selby Mr		
Peter Furniss		2014-02-11

Accounts

Company registration number: 06486246

Charity registration number: 1125098

Brook Lane Community Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Brook Lane Community Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8 to 9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 23

Brook Lane Community Church

Reference and Administrative Details

Trustees	Donald Daby
	Peter Furniss
	John Griffiths
	Jacqueline Macnamara
	Neil Selby
Secretary	John Griffiths
Charity Registration Number	1125098
Company Registration Number	06486246
Registered Office	The charity is incorporated in England and Wales.
	27-29 Brook Lane
	Bromley
	Kent
Independent Examiner	BR1 4PU
	Field Sullivan Limited
	9 Hare & Billet Road
	Blackheath
Solicitors:	SE3 0RB
	Wellers
	Tension House
	Tweedy Road
	Bromley
	Kent
	BR1 3NF

Brook Lane Community Church

Trustees' Report

The trustees present their report and financial statements for the year ended 31 March 2025.

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

Brook Lane Community Church (BLCChurch) is a family of God's people drawn from the local community and existing to share Christ and do good to all people in the community and beyond. BLCChurch operates primarily but not exclusively in Bromley and on the Downham Estate.

The aim of BLCChurch continues to be the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of Faith. The trustees may from time to time decide to advance other charitable purposes.

The main activities of BLCChurch and the individuals whom it seeks to serve are described below and are undertaken to further our charitable purposes for the public benefit. The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

Although we have continued to operate as normal, since September 2024 this has been without the services of Andrew Junaid, our former church leader who was also an elder and trustee. It came as a great shock to us that he had behaved in such a way that required dismissal after an investigation was carried out. As a consequence, we are currently seeking to replace him and discussions are ongoing.

This turn of events does not take away from the fact that we have seen God's blessing in other ways. Most notably, in the Summer of 2024 the house next door to the church came onto the market and, after prayerful deliberation, we acquired 31 Brook Lane in November 2024. We are able to do this by using the capital endowment that had come to us in 2006 as a deposit and then by renting out the property, using the services of a local Estate Agent to help us to manage this. The property is now let with the rental income covering the cost of the mortgage and, while the initial term of the mortgage is 30 years, our desire is that it will be cleared before that, whether that be from gifts, grants, legacies or otherwise. At the point where we own the property outright, then we anticipate having the opportunity to offer further services into the community. In short, it has been an exciting time to establish something that will be for the benefit of future generations as they one day pick up the baton and continue to serve the Lord in our community.

We continue to broadcast services for those who remain unable or unwilling to attend in person and intend to continue to do so. We also see this as a good way to promote the Gospel as we can never know the identity of all those who watch. Our engagement with young people has continued to flourish under the direction of our new Youth and Children's workers.

Brook Lane Community Church

Trustees' Report

During the year, we restructured our operational organisation such that the Core Team was disbanded and in its place a wider Leadership Team was established, with a wider range of people allocated specific responsibilities in order to facilitate the efficient running of the church.

We continued to work with Transform Bromley Borough (TBB) to support the ongoing food poverty crisis across Bromley and to host an emergency food response in our immediate area via The Gleaning Pantry, a Social Supermarket operating in Downham.

BLCChurch continues to be involved in other initiatives designed to address issues in society. Some church members give their time voluntarily to Christians Against Poverty ("CAP") via the local operation, Bromley CAP Partnership ("Bromley CAP"). This involves acting as a debt coach to people who are struggling to manage their finances and as "befrienders", someone who works alongside the debt coach to provide additional support to those wishing to use CAP services, since dealing with sometimes significant volumes of paperwork to bring debt situations under control can be daunting. CAP also runs job clubs and life skills courses to further assist people improve their personal situations.

Additionally, a church member acts as an advocate for Acts 435, which is a giving website that allows people to give money to meet specific individual needs. The role of the advocate is to assess and verify the need before a request is posted on the Acts 435 website. The maximum amount that may be claimed at any one time is generally £150 (£200 for white goods) and, once the request has been fulfilled, then the funds are received into the BLCChurch bank account. We then transfer the money to the beneficiary. BLCChurch therefore acts as a conduit for the money only and as such does not record these gifts as either its income or expense. This year we processed a further five gifts totalling £850, bring the cumulative total since September 2021 to 50 gifts totalling £6,560.

While CAP and Acts 435 can and do benefit church members, the overwhelming majority of people helped come from the local community more widely.

Other regular activities that ran throughout the year included New Beginnings (children aged 0-3 and their parents/carers) and Brook Café (open to the public). Use of the premises by outside bodies also continued during the year, including by Bromley CAP who have used the building on two occasions to run a Job Club, which provides individuals with assistance on matters such as drafting CVs and preparing for interviews.

Developing the spiritual life of BLCChurch continues to be an important area of focus and our second retreat at Ashburnham took place in April 2024. The themes included dealing with lament, focusing on hope and helping the marginalised. This was all well received and impacted people in different ways. Our regular Kingdom Group and prayer meetings also continued and, where it is convenient to do so, some midweek activities continue to benefit from the flexibility of being able to meet online.

Considering all of the above, the elders of BLCChurch continue to be satisfied with the range of ministry activities undertaken.

Support for Missionaries

As noted in the Financial review section, BLCChurch has a policy of giving a certain proportion of its income to Missionary causes. In this section we would like to provide more detail about that support.

Brook Lane Community Church

Trustees' Report

BLCChurch has a long history of supporting missionaries, for some of whom we also act as the sending church. Historically this has meant supporting individuals (whether directly or through missionary organisations) working in Africa (currently Zambia and Kenya), Europe (currently France and Portugal) and Japan. Recognising the value that is placed on regular giving over one-off donations, the vast majority of our missionary giving is committed and reviewed annually, though we do also set aside a small amount for occasional grants to meet needs that may arise. Where missionaries retire from the mission field, then we actively engage with missionary organisations to determine where we can best direct our grants.

The support we provide is not purely financial in that we actively engage with the individuals supported, obtaining their prayer letters and ensuring that these are disseminated among church members so that they have up to date information to hand. We also encourage visits from missionaries when they are on home assignment so that they can report on their activities, answers to prayer and current concerns to the church in person and so strengthen the personal connection. We meet with them online twice a year providing pastoral support and encouragement.

Financial review

The results for the year are set out in the Statement of Financial Activities. Of particular note is that offerings were boosted this year due to the generous donations of certain church members towards the cost of financing the purchase of 31 Brook Lane. In the event, together with the endowment that we were able to use, we only had to use c£1,500 of our general reserves in order to fund the purchase.

Cash reserves are required in order that BLCChurch may be able to continue to meet its contractual obligations for a period of three months in the event that activities should cease. The trustees believe that an appropriate minimum level of cash required to be held in reserve in the General Fund is £30,000, (increased from £25,000 in previous periods) a level which we have been able to maintain throughout the year.

Where cash held in the General Fund exceeds £30,000, such cash is maintained in an interest bearing deposit account until such time as an appropriate project or need is identified. This would include such matters as a requirement to effect repairs to the building and replace fixed assets.

BLCChurch has a policy of aiming to give up to 10% of income (net of cost contributions received) to support missionary activities undertaken by organisations and individuals both in the United Kingdom and overseas.

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.

•Financial risk

The main financial risk which BLCChurch faces concerns the continued receipt of the quarterly rent from the Links Medical Practice. Should the rent cease to be received or no new tenancy agreement put in place, BLCChurch would be faced with a shortfall of income until such time as alternative arrangements could be made. The church is also at risk should 31 Brook Lane become vacant for an extended period since the mortgage payments will continue.

Brook Lane Community Church

Trustees' Report

• Child protection and vulnerable adults

BLCChurch runs a number of activities for the benefit of local children and vulnerable adults and as such takes into account the possible risks that could arise from that. Disclosure and Barring Service checks are required in respect of formal employees and all other BLCChurch members involved with such work.

Outside agencies that also use the Church for children's work are required to have their own insurance and child protection procedures.

• Health & Safety and Security

The Church premises are used for a wide range of activities, both by BLCChurch and by outside bodies, and a large number of people may attend as a result. Fire safety and hygiene inspections are carried out regularly, both internally and by external parties to ensure required standards are maintained.

The presence of the medical practice exposes the premises to a greater security risk than may otherwise be the case. Appropriate procedures, including regular inspections of the security alarm system, are in place.

Structure, governance and management

The charity is a company limited by guarantee governed by memorandum and articles of association.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Donald Daby (appointed 29 April 2025)
	Peter Furniss
	John Griffiths
	Jacqueline Macnamara
	Neil Selby
	Stephen Harris (deceased 5 November 2024)
	Andrew Junaid (resigned 26 September 2024)

Secretary:	John Griffiths
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The directors of the company are also trustees for the purposes of charity law. The memorandum and articles of association requires the directors to be elected and to serve for two years after which they must be re-elected at the next Annual General Meeting. Trustees can appoint additional trustees who hold office until the next Annual General Meeting. The trustee ensure that any new trustees are aware of their legal obligations under charity law together with the operations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

Brook Lane Community Church

Trustees' Report

In December 2024, the existing elders, Martin Bredemear and Peter Furniss, were joined by two new elders, Richard Yates and Peter Mumbere. The elders, together with the trustees ensure that all aspects of church life are appropriately governed.

Responsibility for spiritual direction and the activities of BLCChurch, including pastoral matters, rests with the Eldership, which meets on a weekly basis. Practical matters relating to the life of BLCChurch are overseen by the leadership team. Ultimate responsibility for BLCChurch's finances, the maintenance of the property and legal matters rests with the trustees who meet three times each year and ad hoc during the year as required. These meetings also include updates from the elders relating to matters pertinent to the life and operations of BLCChurch. An Annual General Meeting is also held, at which all members of the fellowship of BLCChurch are invited to attend.

In addition, the elders communicate with the Treasurer between the scheduled meetings to ensure that there is effective communication and understanding on strategic and some operational matters affecting BLCChurch. These meetings are also used to inform the elders of trustee matters in the event that input is required from them.

In common with many churches, BLCChurch is heavily reliant on the services of volunteers and greatly appreciates the work they undertake.

BLCChurch has close links with other churches in the area and is part of the leadership of Transform Bromley Borough (TBB) which represents over half of the churches in Bromley Borough running practical, Christ-centred events and activities for people within the Borough. Additionally, BLCChurch is a member of Churches Together in Central Bromley. While BLCChurch does not form part of a denominational grouping, it is a member of the Evangelical Alliance and adheres to its principles.

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

Statement of trustees' responsibilities

The trustees (who are also the directors of Brook Lane Community Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

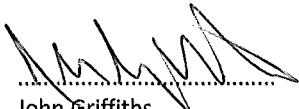
Brook Lane Community Church

Trustees' Report

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 May 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'John Griffiths', written over a dotted line.

John Griffiths

Company secretary and trustee

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Brook Lane Community Church ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes 10 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Brook Lane Community Church you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brook Lane Community Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

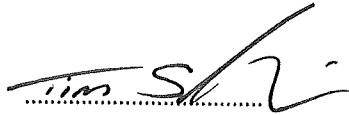
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Brook Lane Community Church 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.

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')

A handwritten signature in black ink, appearing to read 'Tim Sullivan', written over a dotted line.

Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 3/6/25.....

Brook Lane Community Church

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:							
Donations and legacies	3	87,091	-	87,091	49,522	-	49,522
Charitable activities	4	31,974	-	31,974	39,883	-	39,883
Investment income	5	96,490	-	96,490	89,585	-	89,585
Total income		215,555	-	215,555	178,990	-	178,990
Expenditure on:							
Charitable activities	6	(177,038)	-	(177,038)	(160,072)	-	(160,072)
Total expenditure		(177,038)	-	(177,038)	(160,072)	-	(160,072)
Net movement in funds		38,517	-	38,517	18,918	-	18,918
Reconciliation of funds							
Total funds brought forward		1,522,484	256,274	1,778,758	1,503,566	256,274	1,759,840
Total funds carried forward	19	1,561,001	256,274	1,817,275	1,522,484	256,274	1,778,758

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

The notes on pages 13 to 23 form an integral part of these financial statements.

Brook Lane Community Church
(Registration number: 06486246)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	119,330	129,714
Investments	13	<u>1,865,000</u>	<u>1,345,000</u>
		<u>1,984,330</u>	<u>1,474,714</u>
Current assets			
Debtors	14	7,474	21,792
Cash at bank and in hand		<u>105,292</u>	<u>322,354</u>
		112,766	344,146
Creditors: Amounts falling due within one year	15	<u>(34,179)</u>	<u>(40,102)</u>
Net current assets		<u>78,587</u>	<u>304,044</u>
Total assets less current liabilities		2,062,917	1,778,758
Creditors: Amounts falling due after more than one year	16	<u>(245,642)</u>	<u>-</u>
Net assets		<u>1,817,275</u>	<u>1,778,758</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		256,274	256,274
Unrestricted income funds			
Unrestricted funds		<u>1,561,001</u>	<u>1,522,484</u>
Total funds	19	<u>1,817,275</u>	<u>1,778,758</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

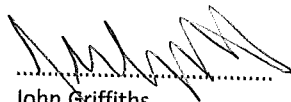
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 13 to 23 form an Integral part of these financial statements.

Brook Lane Community Church
(Registration number: 06486246)
Balance Sheet as at 31 March 2025

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 30 May 2025 and signed on their behalf by:



John Griffiths

Company secretary and trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member of the charity in the event of its liquidation.

The address of its registered office is:

27-29 Brook Lane

Bromley

Kent

BR1 4PU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Brook Lane Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

Judgements and key sources 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 revisions affect only that period, or in the period of the revision and future periods where the revisions affect both current and future periods.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	50 years straight line (building only)
Fixtures and fittings	3 to 10 years straight line
Motor vehicles	25% reducing balance

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined every five years by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss. In the interim years the fair value is estimated by the trustees by reference to movement in underlying factors.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	69,153	69,153	43,205
Legacies	3,834	3,834	-
Gift aid reclaimed	14,104	14,104	6,317
	<u>87,091</u>	<u>87,091</u>	<u>49,522</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable activities and events	<u>31,974</u>	<u>31,974</u>	<u>39,883</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6,190	6,190	6,710
Rental income	<u>90,300</u>	<u>90,300</u>	<u>82,875</u>
	<u>96,490</u>	<u>96,490</u>	<u>89,585</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Communications		4,024	4,024	3,500
Ministry and outreach expenses		19,867	19,867	10,810
Premises		52,494	52,494	48,355
Depreciation and amortisation		10,384	10,384	10,002
Grant funding of activities		11,860	11,860	9,258
Staff costs		48,789	48,789	62,756
Support costs	7	29,620	29,620	15,391
		<u>177,038</u>	<u>177,038</u>	<u>160,072</u>

In addition to the expenditure analysed above, there are also support costs of £29,620 (2024 - £15,391) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Support costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs	10,400	10,400	10,350
Independant examination	2,500	2,500	2,802
Legal and professional	11,103	11,103	1,500
Admin	-	-	739
Bank interest payable	5,617	5,617	-
	<u>29,620</u>	<u>29,620</u>	<u>15,391</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Andrew Junaid

Andrew Junaid received remuneration of £31,143 (2024: £42,500) and £564 (2024: £1,040) of expenses were reimbursed to Andrew Junaid during the year.

Andrew Junaid also received pension contributions of £2,336 (2024: £3,083).

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	56,309	68,394
Social security costs	-	887
Pension costs	2,880	3,825
	<u>59,189</u>	<u>73,106</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Pastoral	2	2
Administrative	1	2
	<u>3</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Related party transactions

During the year the charity made the following related party transactions:

During the year donations of £27,864 (2024: £14,090) were received from trustees and related parties.

At the balance sheet date the amount due to/from them was £Nil (2024 - £Nil).

A payment of £1,200 (2024: £1,200) was made to Sean and Rachel Macnamara (son and daughter-in-law of trustee Jacqueline Macnamara) to support their missionary activity in Kenya.

At the balance sheet date the amount due to/from them was £Nil (2024 - £Nil).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	194,390	39,553	18,798	252,741
At 31 March 2025	194,390	39,553	18,798	252,741
Depreciation				
At 1 April 2024	91,040	28,462	3,525	123,027
Charge for the year	3,900	2,666	3,818	10,384
At 31 March 2025	94,940	31,128	7,343	133,411
Net book value				
At 31 March 2025	99,450	8,425	11,455	119,330
At 31 March 2024	103,350	11,091	15,273	129,714

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Fixed asset investments

	Investment properties £
Cost or Valuation	
At 1 April 2024	1,345,000
Additions	520,000
At 31 March 2025	1,865,000
Provision	
At 31 March 2025	-
Net book value	
At 31 March 2025	1,865,000
At 31 March 2024	1,345,000

There has been no valuation of investment property by an independent valuer during the year, but the trustees do not believe the valuation has changed.

14 Debtors

	2025 £	2024 £
Trade debtors	1,488	4,821
Prepayments	3,138	10,768
Other debtors	2,848	6,203
	<u>7,474</u>	<u>21,792</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	3,278	-
VAT payable	4,516	4,891
Other creditors	5,810	7,597
Deferred income	20,575	27,614
	<u>34,179</u>	<u>40,102</u>

16 Creditors: amounts falling due after one year

	2025 £
Bank loans	<u>245,642</u>

17 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £
Within one year	(1,376)
In two to five years	<u>(5,159)</u>
	<u>(6,535)</u>

18 Operating lease commitments

Lessee

£1,187 (2024: £1,082) has been recognised in the statement of financial activities as an expense during the year in respect of operating lease arrangements.

The total amount contracted for but not provided in the financial statements was £Nil (2024 - £1,489).

Lessor

The charity leases out part of its property to 19 June 2040, which is included as an investment property. Rental income of £82,300 (2024: £82,300) was received in the year in addition to expenses contributions and reimbursements. The lessee does not have an option to purchase the property at the expiry of the lease period.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	1,267,203	215,555	(177,038)	1,305,720
Designated	<u>255,281</u>	<u>-</u>	<u>-</u>	<u>255,281</u>
Total unrestricted funds	1,522,484	215,555	(177,038)	1,561,001
Restricted funds	<u>256,274</u>	<u>-</u>	<u>-</u>	<u>256,274</u>
Total funds	<u><u>1,778,758</u></u>	<u><u>215,555</u></u>	<u><u>(177,038)</u></u>	<u><u>1,817,275</u></u>

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	1,248,285	178,990	(160,072)	1,267,203
Designated	<u>255,281</u>	<u>-</u>	<u>-</u>	<u>255,281</u>
Total unrestricted funds	1,503,566	178,990	(160,072)	1,522,484
Restricted funds	<u>256,274</u>	<u>-</u>	<u>-</u>	<u>256,274</u>
Total funds	<u><u>1,759,840</u></u>	<u><u>178,990</u></u>	<u><u>(160,072)</u></u>	<u><u>1,778,758</u></u>

The specific purposes for which the funds are to be applied are as follows:

Designated fund - Investment property reserve

The revaluation reserve arises from the excess of fair value over cost of the investment property. The next external valuation is due in 2027.

Restricted fund - Building fund

The building fund holds funds that were originally received as an endowment and is now represented by a fixed asset investment rather than cash.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2025

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	119,330	-	-	119,330
Fixed asset investments	1,353,445	255,281	256,274	1,865,000
Current assets	112,766	-	-	112,766
Current liabilities	(34,179)	-	-	(34,179)
Creditors over 1 year	(245,642)	-	-	(245,642)
Total net assets	<u>1,305,720</u>	<u>255,281</u>	<u>256,274</u>	<u>1,817,275</u>

	Unrestricted funds		Endowment funds	Total funds at 31 March 2024
	General	Designated	Expendable	
	£	£	£	£
Tangible fixed assets	129,714	-	-	129,714
Fixed asset investments	1,089,719	255,281	-	1,345,000
Current assets	87,872	-	256,274	344,146
Current liabilities	(40,102)	-	-	(40,102)
Total net assets	<u>1,267,203</u>	<u>255,281</u>	<u>256,274</u>	<u>1,778,758</u>

BROOK LANE COMMUNITY CHURCH

England & Wales - Charity number 1125098

Accounts

Company registration number: 06486246

Charity registration number: 1125098

Brook Lane Community Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

Brook Lane Community Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 20

Brook Lane Community Church

Reference and Administrative Details

Trustees	Peter Furniss
	John Griffiths
	Stephen Harris
	Andrew Junaid
	Jacqueline Macnamara
	Neil Selby
Secretary	John Griffiths
Charity Registration Number	1125098
Company Registration Number	06486246
Registered Office	The charity is incorporated in England and Wales.
	27-29 Brook Lane
	Bromley
	Kent
	BR1 4PU
Independent Examiner	Field Sullivan Limited
	9 Hare & Billet Road
	Blackheath
	SE3 0RB
Solicitors:	Wellers
	Tension House
	Tweedy Road
	Bromley
	Kent BR1 3NF

Brook Lane Community Church

Trustees' Report

The trustees present their report and financial statements for the year ended 31 March 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

Brook Lane Community Church (BLCCChurch) is a family of God's people drawn from the local community and existing to share Christ and do good to all people in the community and beyond. BLCCChurch operates primarily but not exclusively in Bromley and on the Downham Estate.

The aim of BLCCChurch continues to be the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of Faith. The trustees may from time to time decide to advance other charitable purposes.

The main activities of BLCCChurch and the individuals whom it seeks to serve are described below and are undertaken to further our charitable purposes for the public benefit. The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

We have continued to operate as normal, the one abiding change being that we continue to broadcast services for those who remain unable or unwilling to attend in person and intend to continue to do so. We also see this as a good way to promote the Gospel as we can never know the identity of all those who watch.

Children and youth work has continued to flourish, though in January 2024 we were sad to see our children's and family worker leave to explore God's calling elsewhere. We ensured that Sophie received a good send off and prayed God's blessing over her next assignment.

We have also started the process of revisiting and refreshing the Core Team, recognising that many have served in that leadership capacity for some time and we wanted to make sure that people had the option of stepping down if they felt so lead.

We continued to work with Transform Bromley Borough (TBB) to support the ongoing food poverty crisis across Bromley and to host an emergency food response in our immediate area via The Gleaning Pantry, a Social Supermarket operating in Downham. We again operated Brook Hub during the winter months as part of a "warm space" initiative, though were open on Tuesdays during the daytime only this year. The uptake from local residents was far lower than the previous year.

BLCCChurch continues to be involved in other initiatives designed to address issues in society. Some church members give their time voluntarily to Christians Against Poverty ("CAP"). This involves acting as a debt coach to people who are struggling to manage their finances and as "befrienders", someone who works alongside the debt coach to provide additional support to those wishing to use CAP services, since dealing with sometimes significant volumes of paperwork to bring debt situations under control can be daunting. CAP also runs job clubs and life skills courses to further assist people improve their personal situations.

Brook Lane Community Church

Trustees' Report

Additionally, a church member acts as an advocate for Acts 435, which is a giving website that allows people to give money to meet specific individual needs. The role of the advocate is to assess and verify the need before a request is posted on the Acts 435 website. The maximum amount that may be claimed at any one time is generally £150 and, once the request has been fulfilled, then the funds are received into the BLCChurch bank account. We then transfer the money to the beneficiary. BLCChurch therefore acts as a conduit for the money only and as such does not record these gifts as either its income or expense. This year we processed a further 9 gifts totalling £1,235, bring the cumulative total since September 2021 to 45 gifts totalling £5,710.

While CAP and Acts 435 can and do benefit church members, the overwhelming majority of people helped come from the local community more widely.

Other regular activities that ran throughout the year included New Beginnings (children aged 0-3 and their parents/carers) and Brook Café (open to the public). Use of the premises by outside bodies also continued during the year, though some have sadly now ceased operations.

Developing the spiritual life of BLCChurch continues to be an important area of focus and during the year a repeat visit to Ashburnham for another weekend retreat was widely anticipated. This duly took place in April 2024, so outside the reporting period but the themes of dealing with lament, focusing on hope and helping the marginalised were all well received and impacted people in different ways. Our regular Kingdom Group and prayer meetings also continued and, where it is convenient to do so, some midweek activities continue to benefit from the flexibility of being able to meet online.

Considering all of the above, the Elders of BLCChurch continue to be satisfied with the range of ministry activities undertaken.

Support for Missionaries

As noted in the Financial review section, BLCChurch has a policy of giving a certain proportion of its income to Missionary causes. In this section we would like to provide more detail about that support.

BLCChurch has a long history of supporting missionaries, for some of whom we also act as the sending church. Historically this has meant supporting individuals (whether directly or through missionary organisations) working in Africa (currently Zambia and Kenya), Europe (currently France and Portugal) and Japan. Recognising the value that is placed on regular giving over one-off donations, the vast majority of our missionary giving is committed and reviewed annually, though we do also set aside a small amount for occasional grants to meet needs that may arise. Where missionaries retire from the mission field, then we actively engage with missionary organisations to determine where we can best direct our grants.

The support we provide is not purely financial in that we actively engage with the individuals supported, obtaining their prayer letters and ensuring that these are disseminated among church members so that they have up to date information to hand. We also encourage visits from missionaries when they are on home assignment so that they can report on their activities, answers to prayer and current concerns to the church in person and so strengthen the personal connection. We meet with them online twice a year providing pastoral support and encouragement.

Brook Lane Community Church

Trustees' Report

Financial review

The results for the year are set out in the Statement of Financial Activities. Overall we appear to have weathered the cost of living crisis that was prevalent during the year and the net impact on our reserves has been marginally positive. However, worthy of note is that we had cause to incur a significant amount of capital expenditure this year as we addressed fabric matters pertaining to the building and also had to purchase a new vehicle. Thankfully the ULEZ scrappage scheme ultimately contributed about 50% of the cost of acquiring a ULEX-compliant replacement. The trustees are satisfied that sufficient cash resources will be available as unrestricted funds in order to enable the outreach and activities of BLCChurch to be maintained and developed.

Cash reserves are required in order that BLCChurch may be able to continue to meet its contractual obligations for a period of three months in the event that activities should cease. The trustees believe that an appropriate minimum level of cash required to be held in reserve in the General Fund is £25,000, a level which we have been able to maintain throughout the year.

Where cash held in the General Fund exceeds £25,000, such cash is maintained in interest bearing deposit accounts until such time as an appropriate project or need is identified. This would include such matters as a requirement to effect repairs to the building and replace fixed assets.

BLCChurch has a policy of aiming to give up to 10% of income (net of cost contributions received) to support missionary activities undertaken by organisations and individuals both in the United Kingdom and overseas.

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.

• Financial risk

The main financial risk which BLCChurch faces concerns the continued receipt of the quarterly rent from the Links Medical Practice. Should the rent cease to be received or no new tenancy agreement put in place, BLCChurch would be faced with a shortfall of income until such time as alternative arrangements could be made.

• Child protection and vulnerable adults

BLCChurch runs a number of activities for the benefit of local children and vulnerable adults and as such takes into account the possible risks that could arise from that. Disclosure and Barring Service checks are required in respect of formal employees and all other BLCChurch members involved with such work.

Outside agencies that also use the Church for children's work are required to have their own insurance and child protection procedures.

• Health & Safety and Security

The Church premises are used for a wide range of activities, both by BLCChurch and by outside bodies, and a large number of people may attend as a result. Fire safety and hygiene inspections are carried out regularly, both internally and by external parties to ensure required standards are maintained.

The presence of the medical practice exposes the premises to a greater security risk than may otherwise be the case. Appropriate procedures, including regular inspections of the security alarm system, are in place.

Brook Lane Community Church

Trustees' Report

Structure, governance and management

The charity is a company limited by guarantee governed by memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Peter Furniss
John Griffiths
Stephen Harris
Andrew Junaid
Jacqui Macnamara
Neil Selby

The directors of the company are also trustees for the purposes of charity law. The memorandum and articles of association requires the directors to be elected and to serve for two years after which they must be re-elected at the next Annual General Meeting. Trustees can appoint additional trustees who hold office until the next Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

Elders, being Andrew Junaid, Martin Bredemear and Peter Furniss, together with existing trustees ensure that new trustees are aware of their legal obligations under charity law together with the operations of the charity.

Responsibility for spiritual direction and the activities of BLCChurch, including pastoral matters, rests with the Eldership, which meets on a weekly basis. Practical matters relating to the life of BLCChurch are overseen by the Core Team. Ultimate responsibility for BLCChurch's finances, the maintenance of the property and legal matters rests with the trustees who meet three times each year and ad hoc during the year as required. These meetings also include updates from the elders relating to matters pertinent to the life and operations of BLCChurch. An Annual General Meeting is also held, at which all members of the fellowship of BLCChurch are invited to attend.

In addition, the elders meet with the Chair of Trustees between the scheduled meetings to ensure that there is effective communication and understanding on strategic and some operational matters affecting BLCChurch. These meetings are also used to inform the elders of trustee matters in the event that input is required from them.

In common with many churches, BLCChurch is heavily reliant on the services of volunteers and greatly appreciates the work they undertake.

BLCChurch has close links with other churches in the area and is part of the leadership of Transform Bromley Borough (TBB) which represents over half of the churches in Bromley Borough running practical, Christ-centred events and activities for people within the Borough. Additionally, BLCChurch is a member of Churches Together in Central Bromley. While BLCChurch does not form part of a denominational grouping, it is a member of the Evangelical Alliance and adheres to its principles.

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

Brook Lane Community Church

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Brook Lane Community Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

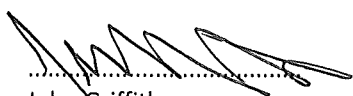
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18/06/24 and signed on its behalf by:



John Griffiths
Company secretary and trustee

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Brook Lane Community Church ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes 9 to 20.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Brook Lane Community Church you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brook Lane Community Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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 Brook Lane Community Church 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.

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')



.....
Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 ORB

Date: 19/6/24.....

Brook Lane Community Church

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:							
Donations and legacies	3	49,522	-	49,522	47,212	-	47,212
Charitable activities	4	39,883	-	39,883	29,010	-	29,010
Investment income	5	89,585	-	89,585	85,407	-	85,407
Total income		178,990	-	178,990	161,629	-	161,629
Expenditure on:							
Charitable activities	6	(160,072)	-	(160,072)	(158,823)	-	(158,823)
Total expenditure		(160,072)	-	(160,072)	(158,823)	-	(158,823)
Net movement in funds		18,918	-	18,918	2,806	-	2,806
Reconciliation of funds							
Total funds brought forward		1,503,566	256,274	1,759,840	1,500,760	256,274	1,757,034
Total funds carried forward	17	1,522,484	256,274	1,778,758	1,503,566	256,274	1,759,840

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 11 to 20 form an integral part of these financial statements.

Brook Lane Community Church
(Registration number: 06486246)
Balance Sheet as at 31 March 2024

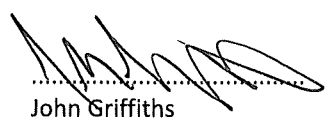
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	129,714	111,892
Investments	13	<u>1,345,000</u>	<u>1,345,000</u>
		<u>1,474,714</u>	<u>1,456,892</u>
Current assets			
Debtors	14	21,792	11,291
Cash at bank and in hand		<u>322,354</u>	<u>326,184</u>
		344,146	337,475
Creditors: Amounts falling due within one year	15	<u>(40,102)</u>	<u>(34,527)</u>
Net current assets		<u>304,044</u>	<u>302,948</u>
Net assets		<u>1,778,758</u>	<u>1,759,840</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		256,274	256,274
Unrestricted income funds			
Unrestricted funds		<u>1,522,484</u>	<u>1,503,566</u>
Total funds	17	<u>1,778,758</u>	<u>1,759,840</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 16.03.24... and signed on their behalf by:



John Griffiths
Company secretary and trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member of the charity in the event of its liquidation.

The address of its registered office is:

27-29 Brook Lane

Bromley

Kent

BR1 4PU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Brook Lane Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Judgements and key sources 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 revisions affect only that period, or in the period of the revision and future periods where the revisions affect both current and future periods.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	50 years straight line (building only)
Fixtures and fittings	3 to 10 years straight line
Motor vehicles	25% reducing balance

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined every five years by external valuers. The valuers use observable market prices, adjusted if necessary for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss. In the interim years the fair value is estimated by the trustees by reference to movement in underlying factors.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	43,205	43,205	38,480
Gift aid reclaimed	<u>6,317</u>	<u>6,317</u>	<u>8,732</u>
	<u><u>49,522</u></u>	<u><u>49,522</u></u>	<u><u>47,212</u></u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Charitable activities and events	<u>39,883</u>	<u>39,883</u>	<u>29,010</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6,710	6,710	2,042
Rental income	<u>82,875</u>	<u>82,875</u>	<u>83,365</u>
	<u><u>89,585</u></u>	<u><u>89,585</u></u>	<u><u>85,407</u></u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Communications		3,500	3,500	3,076
Ministry and outreach expenses		10,810	10,810	18,111
Premises		48,355	48,355	42,415
Depreciation and amortisation		10,002	10,002	6,530
Grant funding of activities		9,258	9,258	12,430
Staff costs		62,756	62,756	63,566
Support costs	7	15,391	15,391	12,695
		<u>160,072</u>	<u>160,072</u>	<u>158,823</u>

In addition to the expenditure analysed above, there are also governance costs of £15,391 (2023 - £12,695) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Support costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Staff costs	10,350	10,350	9,850
Independant examination	2,802	2,802	1,900
Legal and professional	1,500	1,500	243
Admin	739	739	702
	<u>15,391</u>	<u>15,391</u>	<u>12,695</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Andrew Junaid

Andrew Junaid received remuneration of £42,500 (2023: £39,720) and £1,040 (2023: £1,083) of expenses were reimbursed to Andrew Junaid during the year.

Andrew Junaid also received pension contributions of £3,083 (2023: £2,979).

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	68,394	68,845
Social security costs	887	1,014
Pension costs	3,825	3,557
	<u>73,106</u>	<u>73,416</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Pastoral	2	2
Administrative	2	2
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Related party transactions

During the year the charity made the following related party transactions:

During the year donations of £14,090 (2023: £15,834) were received from trustees and related parties.

At the balance sheet date the amount due to/from them was £Nil (2023 - £Nil).

A payment of £nil (2023: £500) was made to Stephen Woolgar (son of trustee Timothy Woolgar) in respect of electrical works carried out.

At the balance sheet date the amount due to/from them was £Nil (2023 - £Nil).

A payment of £1,200 (2023: £1,150) was made to Sean and Rachel Macnamara (son and daughter-in-law of trustee Jacqueline Macnamara) to support their missionary activity in Kenya.

At the balance sheet date the amount due to/from them was £Nil (2023 - £Nil).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2023	194,390	31,826	8,994	235,210
Additions	-	9,027	18,798	27,825
Disposals	-	(1,300)	(8,994)	(10,294)
At 31 March 2024	<u>194,390</u>	<u>39,553</u>	<u>18,798</u>	<u>252,741</u>
Depreciation				
At 1 April 2023	87,140	27,184	8,994	123,318
Charge for the year	3,900	2,578	3,525	10,003
Eliminated on disposals	-	(1,300)	(8,994)	(10,294)
At 31 March 2024	<u>91,040</u>	<u>28,462</u>	<u>3,525</u>	<u>123,027</u>
Net book value				
At 31 March 2024	<u>103,350</u>	<u>11,091</u>	<u>15,273</u>	<u>129,714</u>
At 31 March 2023	<u>107,250</u>	<u>4,642</u>	<u>-</u>	<u>111,892</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Fixed asset investments

	Investment properties £
Cost or Valuation	
At 1 April 2023	<u>1,345,000</u>
Provision	
At 31 March 2024	<u>-</u>
Net book value	
At 31 March 2024	<u><u>1,345,000</u></u>
At 31 March 2023	<u><u>1,345,000</u></u>

There has been no valuation of investment property by an independent valuer during the year, but the trustees do not believe the valuation has changed.

14 Debtors

	2024 £	2023 £
Trade debtors	4,821	4,851
Prepayments	10,768	2,780
Other debtors	<u>6,203</u>	<u>3,660</u>
	<u><u>21,792</u></u>	<u><u>11,291</u></u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
VAT payable	4,891	4,528
Other creditors	7,597	9,424
Deferred income	<u>27,614</u>	<u>20,575</u>
	<u><u>40,102</u></u>	<u><u>34,527</u></u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Operating lease commitments

Lessee

£1,082 (2023: £1,082) has been recognised in the statement of financial activities as an expense during the year in respect of operating lease arrangements.

The total amount contracted for but not provided in the financial statements was £1,489 (2023 - £2,482).

Lessor

The charity leases out part of its property to 19 June 2040, which is included as an investment property. Rental income of £82,300 (2023: £82,300) was received in the year in addition to expenses contributions and reimbursements. The lessee does not have an option to purchase the property at the expiry of the lease period.

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	1,248,285	178,990	(160,072)	1,267,203
Designated	255,281	-	-	255,281
Total unrestricted funds	1,503,566	178,990	(160,072)	1,522,484
Restricted funds	256,274	-	-	256,274
Total funds	1,759,840	178,990	(160,072)	1,778,758
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	1,245,479	161,629	(158,823)	1,248,285
Designated	255,281	-	-	255,281
Total unrestricted funds	1,500,760	161,629	(158,823)	1,503,566
Restricted funds	256,274	-	-	256,274
Total funds	1,757,034	161,629	(158,823)	1,759,840

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Designated fund - Investment property reserve

The revaluation reserve arises from the excess of fair value over cost of the investment property. The next external valuation is due in 2027.

Restricted fund - Building fund

The building fund holds funds released from the endowment, with permission of the Charity Commission, for the purpose of extending the church premises to further the general objects of the charity.

18 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 March
	£	£	£	2024
Tangible fixed assets	129,714	-	-	129,714
Fixed asset investments	1,089,719	255,281	-	1,345,000
Current assets	87,872	-	256,274	344,146
Current liabilities	(40,102)	-	-	(40,102)
Total net assets	<u>1,267,203</u>	<u>255,281</u>	<u>256,274</u>	<u>1,778,758</u>

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 March
	£	£	£	2023
Tangible fixed assets	111,892	-	-	111,892
Fixed asset investments	1,089,719	255,281	-	1,345,000
Current assets	81,201	-	256,274	337,475
Current liabilities	(34,527)	-	-	(34,527)
Total net assets	<u>1,248,285</u>	<u>255,281</u>	<u>256,274</u>	<u>1,759,840</u>

Accounts

Company registration number: 06486246

Charity registration number: 1125098

Brook Lane Community Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Field Sullivan Limited
9 Ware & Billet Road
Blackheath
SE3 0RB

Brook Lane Community Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Notes to the Financial Statements	12 to 22

Brook Lane Community Church

Reference and Administrative Details

Trustees:	Peter Furniss John Griffiths Stephen Harris Andrew Junaid Jacqueline Macnamara Neil Selby
Secretary:	John Griffiths
Charity Registration Number	1125098
Company Registration Number	06486246
Registered Office	The charity is incorporated in England and Wales.. 27-29 Brook Lane Bromley Kent BR1 4PU
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Solicitors:	Wellers Tension House Tweedy Road Bromley Kent BR1 3NF

Brook Lane Community Church

Trustees' Report

The trustees present their report and financial statements for the year ended 31 March 2023.

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

Objectives and activities

Brook Lane Community Church (BLChurch) is a family of God's people drawn from the local community and existing to share Christ and do good to all people in the community and beyond. BLChurch operates primarily, but not exclusively, in Bromley and on the Downham Estate.

The aim of BLChurch continues to be the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of faith. The trustees may from time to time decide to advance or support other charitable purposes.

The main activities of BLChurch and the individuals whom it seeks to serve are described below and are undertaken to further our charitable purposes for the public benefit. The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

This year started with the coronavirus pandemic thankfully behind us, at least in terms of us now being free to use the building as we would wish, though of course its effects continue to be felt. One positive to take from this is that we continue to broadcast services for those who remain unable or unwilling to attend in person.

During the year we have seen the economic situation in the UK become more and more challenging, with the Cost of Living crisis being the current source of concern and distress in society as a whole. The Church has also experienced issues in respect of this and in this report we focus on our response as we seek to help the community navigate these troubled times.

We continued to work with Transform Bromley Borough (TBB) to support the ongoing food poverty crisis across Bromley and to host an emergency food response in our immediate area via The Gleaning Pantry, a Social Supermarket operating in Downham. Additionally, during the winter months we operated the Brook Hub (November through February), one of many such initiatives that sprang up during this period across the country. The Brook Hub was open from 9:30am to 7pm each Tuesday, providing a warm space for people to use so as to avoid having to heat their own homes during that time. Free lunches were provided and an evening meal was also made available at no fixed charge, though some donations were received from some of those who attended. We also operated the Brook Hub on Thursdays, though for a shorter period of time, closing at 4pm.

BLChurch is involved in other initiatives designed to address issues in society. Some church members give their time voluntarily to Christians Against Poverty ("CAP"). This involves acting as a debt coach to people who are struggling to manage their finances and as "befrienders", someone who works alongside the debt coach to provide additional support to those wishing to use CAP services, since dealing with sometimes significant volumes of paperwork to bring debt situations under control can be daunting. CAP also runs job clubs and life skills courses to further assist people improve their personal situations.

Brook Lane Community Church

Trustees' Report

Additionally, a church member acts as an advocate for Acts 435, which is a giving website that enables people to give money to meet specific individual needs. The role of the advocate is to assess and verify the need before a request is posted on the Acts 435 website. The maximum amount that may be claimed at any one time is £150 and, once the request has been fulfilled, then the funds are received into the BLCC church bank account. We then transfer the money to the beneficiary. BLCC church therefore acts as a conduit for the money, only and as such does not record these gifts as either its income or expense. Since we joined this initiative in September 2021, we have processed 36 gifts totalling £4,475.

While CAP and Acts 435 can and do benefit church members, the overwhelming majority of people helped come from the local community more widely.

Otherwise, most regular activities resumed and ran throughout the year. These included New Beginnings (children aged 0-3 and their parents/carers), and Brook Café (open to the public). Use of the premises by outside bodies also resumed. However, while the Guides have been able to meet, the Little Brooks Pre-School ceased activity in July 2022.

Developing the spiritual life of BLCC church continues to be an important area of focus and of particular note was the successful weekend retreat at Ashburnham where the theme was dealing with the storms in our lives. Such was the success that we have decided to repeat this in April 2024. Our regular Kingdom Group and prayer meetings have resumed in person, though where it is convenient to do some midweek activities continue to benefit from the flexibility of being able to meet online.

Considering all of the above, the Elders of BLCC church continue to be satisfied with the range of ministry activities undertaken.

Support for Missionaries

As noted in the Financial review section, BLCC church has a policy of giving a certain proportion of its income to Missionary causes. In this section we would like to provide more detail about that support.

BLCC church has a long history of supporting missionaries, for some of whom we also act as the sending church. Historically this has meant supporting individuals (whether directly or through missionary organisations) working in Africa (currently Zambia and Kenya), Europe (currently France and Portugal) and Japan. Recognising the value that is placed on regular giving over one-off donations, the vast majority of our missionary giving is committed and reviewed annually, though we do also set aside a small amount for occasional grants to meet needs that may arise. Where missionaries retire from the mission field, then we actively engage with missionary organisations to determine where we can best direct our grants.

The support we provide is not purely financial in that we actively engage with the individuals supported, obtaining their prayer letters and ensuring that these are disseminated among church members so that they have up to date information to hand. We also encourage visits from missionaries when they are on home assignment so that they can report on their activities, answers to prayer and current concerns to the church in person and so strengthen the personal connection.

Brook Lane Community Church

Trustees' Report

Financial review

The results for the year are set out in the Statement of Financial Activities. The results for the year are broadly in line with those of the previous year and the trustees are pleased to note that the financial impact of the pandemic and resulting lockdowns on the church has continued to be muted, with members of the fellowship able to make offerings online. The trustees are satisfied that sufficient cash resources will be available as unrestricted funds in order to enable the outreach and activities of BLC Church to be maintained and developed.

Cash reserves are required in order that BLC Church may be able to continue to meet its contractual obligations for a period of three months in the event that activities should cease. The trustees believe that an appropriate minimum level of cash required to be held in reserve in the General Fund is £25,000, a level which we have been able to maintain throughout the year.

Where cash held in the General Fund exceeds £25,000, such cash is maintained in interest bearing deposit accounts until such time as an appropriate project or need is identified. This would include such matters as a requirement to effect repairs to the building and replace fixed assets.

BLC Church has a policy of aiming to give up to 10% of income (net of cost contributions received) to support missionary activities undertaken by organisations and individuals both in the United Kingdom and overseas.

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.

•Financial risk

The main financial risk which BLC Church faces concerns the continued receipt of the quarterly rent from the Links Medical Practice. Should the rent cease to be received or no new tenancy agreement put in place, BLC Church would be faced with a shortfall of income until such time as alternative arrangements could be made.

•Child protection and vulnerable adults

BLC Church runs a number of activities for the benefit of local children and vulnerable adults and as such takes into account the possible risks that could arise from that. Disclosure and Barring Service checks are required in respect of formal employees and all other BLC Church members involved with such work.

Outside agencies that also use the Church for children's work are required to have their own insurance and child protection procedures.

•Health & Safety and Security

The Church premises are used for a wide range of activities, both by the BLC Church and by outside bodies, and a large number of people may attend as a result. Fire safety and hygiene inspections are carried out regularly, both internally and by external parties to ensure required standards are maintained.

The presence of the medical practice exposes the premises to a greater security risk than may otherwise be the case. Appropriate procedures, including regular inspections of the security alarm system, are in place.

Structure, governance and management

The charity is a company limited by guarantee governed by memorandum and articles of association.

Brook Lane Community Church

Trustees' Report

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Francine Asonibare (resigned 25/9/22)

Peter Furniss

John Griffiths

Stephen Harris

Andrew Junaid

Jacqui Macnamara

Neil Selby

Timothy Woolgar (resigned 25/9/22)

The directors of the company are also trustees for the purposes of charity law. The memorandum and articles of association requires the directors to be elected and to serve for two years after which they must be re-elected at the next Annual General Meeting. Trustees can appoint additional trustees who hold office until the next Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a winding up.

Elders, being Andrew Junaid, Martin Brademear and Peter Furniss, together with existing trustees ensure that new trustees are aware of their legal obligations under charity law together with the operations of the charity.

Responsibility for spiritual direction and the activities of BLCC Church, including pastoral matters, rests with the Eldership, which meets on a weekly basis. Practical matters relating to the life of BLCC Church are overseen by the Core Team. Ultimate responsibility for BLCC Church's finances, the maintenance of the property and legal matters rests with the trustees who meet three times each year and ad hoc during the year as required. These meetings also include updates from the elders relating to matters pertinent to the life and operations of BLCC Church. An Annual General Meeting is also held, to which all members of the fellowship of BLCC Church are invited to attend.

In addition, the elders meet with the Chair of Trustees between the scheduled meetings to ensure that there is effective communication and understanding on strategic and some operational matters affecting BLCC Church. These meetings are also used to inform the elders of trustee matters in the event that input is required from them.

In common with many churches, BLCC Church is heavily reliant on the services of volunteers and greatly appreciates the work they undertake.

BLCC Church has close links with other churches in the area and is a member of Churches Together in Central Bromley. While BLCC Church does not form part of a denominational grouping, it is a member of the Evangelical Alliance and adheres to its Statement of Faith.

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

Brook Lane Community Church

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Brook Lane Community Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 30 August 2023 and signed on its behalf by:



John Griffiths

Company secretary and trustee

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Brook Lane Community Church ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes 9 to 22.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Brook Lane Community Church you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Brook Lane Community Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

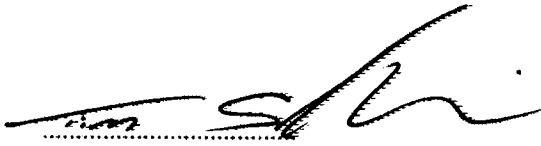
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Brook Lane Community Church 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.

Brook Lane Community Church

Independent Examiner's Report to the trustees of Brook Lane Community Church ('the Company')

A handwritten signature in black ink, appearing to read 'Tim Sullivan', is written over a dotted line.

Tim Sullivan FCA
Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

1 September 2023

Brook Lane Community Church

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:							
Donations and legacies	3	47,212	-	47,212	47,266	-	47,266
Charitable activities	4	29,010	-	29,010	13,778	-	13,778
Investment income	5	85,407	-	85,407	84,623	-	84,623
Total income		161,629	-	161,629	145,667	-	145,667
Expenditure on:							
Charitable activities	6	(158,823)	-	(158,823)	(129,475)	(10,236)	(139,711)
Total expenditure		(158,823)	-	(158,823)	(129,475)	(10,236)	(139,711)
Net income/(expenditure)		2,806	-	2,806	16,192	(10,236)	5,956
Other recognised gains and losses							
Other gains/losses		-	-	-	192,000	-	192,000
Net movement in funds		2,806	-	2,806	208,192	(10,236)	197,956
Reconciliation of funds							
Total funds brought forward		1,500,760	256,274	1,757,034	1,292,568	266,510	1,559,078
Total funds carried forward	17	1,503,566	256,274	1,759,840	1,500,760	256,274	1,757,034

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 12 to 22 form an integral part of these financial statements.

Brook Lane Community Church

**Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

The funds breakdown for 2022 is shown in note 17.

The notes on pages 12 to 22 form an integral part of these financial statements.

Brook Lane Community Church

(Registration number: 06486246)

Balance Sheet as at 31 March 2023

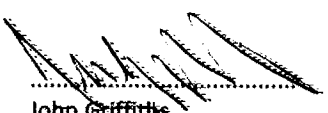
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	111,892	118,422
Investments	12	<u>1,345,000</u>	<u>1,345,000</u>
		<u>1,456,892</u>	<u>1,463,422</u>
Current assets			
Debtors	13	11,291	7,389
Cash at bank and in hand	14	<u>326,184</u>	<u>319,967</u>
		337,475	327,356
Creditors: Amounts falling due within one year	15	<u>(34,527)</u>	<u>(33,744)</u>
Net current assets		<u>302,948</u>	<u>298,612</u>
Net assets		<u>1,759,840</u>	<u>1,757,034</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		256,274	256,274
Unrestricted income funds			
Unrestricted funds		<u>1,508,566</u>	<u>1,500,760</u>
Total funds	17	<u>1,759,840</u>	<u>1,757,084</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 31 August 2023 and signed on their behalf by:


 John Griffiths
 Company secretary and trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute up to £1 towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member of the charity in the event of its liquidation.

The address of its registered office is:

27-29 Brook Lane

Bromley

Kent

BR1 4PU

These financial statements were authorised for issue by the trustees on 31 August 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)) - Second edition October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Brook Lane Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

Judgements and key sources 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 revisions affect only that period, or in the period of the revision and future periods where the revisions affect both current and future periods.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

Tangible fixed assets:

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost on valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	50 years straight line (building only)
Fixtures and fittings	3 to 10 years straight line
Motor vehicles	4 years straight line

Investment properties

Investment property is carried at fair value, derived from the current market prices for comparable real estate determined every five years by external valuers. The valuers use observable market prices, adjusted if necessary, for any difference in the nature, location or condition of the specific asset. Changes in fair value are recognised in profit or loss. In the interim years the fair value is estimated by the trustees by reference to movement in underlying factors.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	38,480	38,480	38,719
Gift aid reclaimed	8,732	8,732	8,547
	<u>47,212</u>	<u>47,212</u>	<u>47,266</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Charitable activities and events	29,010	29,010	13,778

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,042	2,042	793
Rental income	83,365	83,365	83,830
	<u>85,407</u>	<u>85,407</u>	<u>84,623</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Communications		3,076	3,076	2,950
Ministry and outreach expenses		18,111	18,111	8,720
Premises		42,415	42,415	21,910
Depreciation and amortisation		6,530	6,530	6,833
Grant funding of activities		12,430	12,430	12,146
Staff costs		63,566	63,566	60,247
Support costs	7	12,695	12,695	26,905
		<u>158,823</u>	<u>158,823</u>	<u>139,711</u>

In addition to the expenditure analysed above, there are also governance costs of £12,695 (2022 - £26,905) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Support costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Staff costs	9,850	9,850	11,012
Independent examination	1,900	1,900	1,750
Legal and professional	243	243	13,356
Admin	702	702	787
	<u>12,695</u>	<u>12,695</u>	<u>26,905</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees::

Andrew Junaid

Andrew Junaid received remuneration of £39,720 (2022: £38,190) and £1,083 (2022: £824) of expenses were reimbursed to Andrew Junaid during the year.

Andrew Junaid also received pension contributions of £2,979 (2022: £2,864).

9 Staff costs

The aggregate payroll costs were as follows::

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	68,845	66,582
Social security costs	1,014	1,291
Pension costs	3,557	3,386
	<u>73,416</u>	<u>71,259</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Pastoral	2	2
Administrative	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

11. Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	194,390	31,826	8,994	235,210
At 31 March 2023	194,390	31,826	8,994	235,210
Depreciation				
At 1 April 2022	83,240	24,554	8,994	116,788
Charge for the year	3,900	2,630	-	6,530
At 31 March 2023	87,140	27,184	8,994	123,318
Net book value				
At 31 March 2023	107,250	4,642	-	111,892
At 31 March 2022	111,150	7,272	-	118,422

12. Fixed asset investments

	Investment properties £
Cost or Valuation	
At 1 April 2022	1,345,000
Provision	
At 31 March 2023	-
Net book value	
At 31 March 2023	1,345,000
At 31 March 2022	1,345,000

There has been no valuation of investment property by an independent valuer during the year.

Breck Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Debtors

	2023	2022
	£	£
Trade debtors	4,851	1,249
Prepayments	2,780	3,362
Other debtors	3,660	2,778
	<u>11,291</u>	<u>7,389</u>

14 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	46	367
Cash at bank	<u>326,138</u>	<u>319,600</u>
	<u>326,184</u>	<u>319,967</u>

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT payable	4,528	4,161
Other creditors	9,424	9,008
Deferred income	<u>20,575</u>	<u>20,575</u>
	<u>34,527</u>	<u>33,744</u>

16 Operating lease commitments

Lessee

£1,082 (2022: £1,082) has been recognised in the statement of financial activities as an expense during the year in respect of operating lease arrangements.

The total amount contracted for but not provided in the financial statements was £2,482 (2022: £3,475).

Lessor

The charity leases out part of its property to 19 June 2040, which is included as an investment property. Rental income of £82,300 (2022: 82,300) was received in the year in addition to expenses contributions, and reimbursements. The lessee does not have an option to purchase the property at the expiry of the lease period.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General	1,245,479	161,629	(158,823)	-	1,248,285
Designated	255,281	-	-	-	255,281
Total unrestricted funds	1,500,760	161,629	(158,823)	-	1,503,566
Restricted funds	256,274	-	-	-	256,274
Total funds	1,757,034	161,629	(158,823)	-	1,759,840

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2022 £
Unrestricted funds					
General	1,229,287	145,667	(129,475)	-	1,245,479
Designated	63,281	-	-	192,000	255,281
Total unrestricted funds	1,292,568	145,667	(129,475)	192,000	1,500,768
Restricted funds	266,510	-	(10,236)	-	256,274
Total funds	1,559,078	145,667	(139,711)	192,000	1,757,034

The specific purposes for which the funds are to be applied are as follows:

Designated fund - Investment property reserve

The revaluation reserve arises from the excess of fair value over cost of the investment property. The next external valuation is due in 2027.

Restricted fund - Building fund

The building fund holds funds released from the endowment, with permission of the Charity Commission, for the purpose of extending the church premises to further the general objects of the charity.

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

18: Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 March
	£	£	£	2023
				£
Tangible fixed assets	111,892	-	-	111,892
Fixed asset investments	1,089,719	255,281	-	1,345,000
Current assets	81,201	-	256,274	337,475
Current liabilities	(34,527)	-	-	(34,527)
Total net assets	<u>1,248,285</u>	<u>255,281</u>	<u>256,274</u>	<u>1,759,840</u>

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Expendable	31 March
	£	£	£	2022
				£
Tangible fixed assets	118,422	-	-	118,422
Fixed asset investments	1,089,719	255,281	-	1,345,000
Current assets	71,082	-	256,274	327,356
Current liabilities	(33,744)	-	-	(33,744)
Total net assets	<u>1,245,479</u>	<u>255,281</u>	<u>256,274</u>	<u>1,757,034</u>

Brook Lane Community Church

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Related party transactions

During the year the charity made the following related party transactions:

During the year donations of £15,834 (2022: £12,420) were received from trustees and related parties.
At the balance sheet date the amount due to/from was £Nil (2022: £Nil).

A payment of £500 (2022: £50) was made to Stephen Woolgar (son of trustee Timothy Woolgar) in respect of electrical works carried out. Of this, £110 was prior to Timothy Woolgar's resignation on 25th September 2022 and £390 was post this date.
At the balance sheet date the amount due to/from was £Nil (2022: £Nil).

A payment of £1,150 (2022: £600) was made to Sean and Rachel Macnamra (son and daughter-in-law of trustee Jacqueline Macnamara) to support their missionary activity in Kenya.
At the balance sheet date the amount due to/from was £Nil (2022: £Nil).

BROOK LANE COMMUNITY CHURCH

England & Wales - Charity number 1125098

Accounts

Charity registration number 1125098

Company registration number 6486246 (England and Wales)

BROOK LANE COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BROOK LANE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Francine Asonibare Peter Furniss John Griffiths Stephen Harris Andrew Junaid Jacqui Macnamara Neil Selby Timothy Woolgar
Secretary	John Griffiths
Charity number	1125098
Company number	6486246
Registered office	27-29 Brook Lane Downham Bromley BR1 4PX
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB
Solicitors	Wellers Tenison House Tweedy Road Bromley Kent BR1 3NF

BROOK LANE COMMUNITY CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 19

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 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

Brook Lane Community Church (BLCCChurch) is a family of God's people drawn from the local community and existing to share Christ and do good to all people in the community and beyond. BLCCChurch operates primarily but not exclusively in Bromley and on the Downham Estate.

The aim of BLCCChurch continues to be the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of Faith. The trustees may from time to time decide to advance other charitable purposes.

The main activities of BLCCChurch and the individuals whom it seeks to serve are described below and are undertaken to further our charitable purposes for the public benefit. The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

In last year's report, we commented in detail on the impact of the coronavirus pandemic on our activities and our response to it. That impact remained with us through much of the period covered by this report, though towards the end of it we were able to open fully, albeit that some activities have changed or evolved as society is adjusting to the post-pandemic situation.

We continued to operate online for much of the year, paying careful attention to Government restrictions and following the procedures that we set out having conducted risk assessments for the various activities. Today, while we are able to meet in the Church building on a Sunday morning, we continue to broadcast services for those who remain unable or unwilling to attend in person.

Many regular activities that remained suspended during the year to the extent that they could not be moved online have now reopened. These include New Beginnings (children aged 0-3 and their parents/carers) and Brook Café (open to the public). However, while Brownie and Guide packs were unable to meet for part of the year, we were able to continue to make the hall available for Little Brooks Pre-School. BLCCChurch is also involved in supporting and running a number of community-based projects.

BLCCChurch continued to work with Transform Bromley Borough (TBB) to support the ongoing food poverty crisis, forming part of the leadership of the group of churches that represent half of all the churches in the borough. Additionally we continue to host an emergency food response in Downham, an initiative which, through Downham Mutual Aid, has become Downham's first Social Supermarket, The Gleaning Pantry.

The result of the above is that the Elders of BLCCChurch continue to be satisfied with the range of ministry activities undertaken given the nature and extent of the restrictions placed upon us and society as a whole. Our regular Kingdom Group and prayer meetings have also been able to continue online. Developing the spiritual life of BLCCChurch continues to be an important area of focus. This includes encouraging greater corporate prayer within the church, though hosting joint prayer meetings with other churches has not resumed. Specific retreats are held from time to time as part of the church's equipping programme to help support and develop those with responsibility for pastoral and preaching activities. In 2022, this will include a weekend retreat for members of the fellowship.

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Support for Missionaries

As noted in the Financial review section, BLCChurch has a policy of giving a certain proportion of its income to Missionary causes. In this section we would like to provide more detail about that support.

BLCChurch has a long history of supporting missionaries, for some of whom we also act as the sending church. Historically this has meant supporting individuals (whether directly or through missionary organisations) working in Africa (currently Zambia and Kenya), Europe (currently France and Portugal) and Japan. Recognising the value that is placed on regular giving over one-off donations, the vast majority of our missionary giving is committed and reviewed annually, though we do also set aside a small amount for occasional grants to meet needs that may arise. Where missionaries retire from the mission field, then we actively engage with missionary organisations to determine where we can best direct our grants.

The support we provide is not purely financial in that we actively engage with the individuals supported, obtaining their prayer letters and ensuring that these are disseminated among church members so that they have up to date information to hand. We also encourage visits from missionaries when they are on home assignment so that they can report on their activities, answers to prayer and current concerns to the church in person and so strengthen the personal connection. We found that during the Covid pandemic some of the missionaries we support were able to engage in our online services, either by attending or presenting or both and this is something we are keen to develop further.

Expansion project

In our previous reports we described the growth of the children and youth activities which led in part to us commissioning architects to assist us in drawing up plans designed to create more rooms by making use of the space available on the first floor. While it remains the case that further space is required, ultimately the estimated costs of the project proved to significantly exceed the benefit that we would obtain from it and so we drew that to a close with no financial commitments having been put in place in respect of any such work. We will continue to research other, more viable options, to address the needs that we have.

Financial review

The results for the year are set out in the Statement of Financial Activities. The results for the year are broadly in line with those of the previous year and the trustees are pleased to note that the financial impact of the pandemic and resulting lockdowns on the church has continued to be muted, with members of the fellowship able to make offerings online. The trustees are satisfied that sufficient cash resources will be available as unrestricted funds in order to enable the outreach and activities of BLCChurch to be maintained and developed.

Cash reserves are required in order that BLCChurch may be able to continue to meet its contractual obligations for a period of three months in the event that activities should cease. The trustees believe that an appropriate minimum level of cash required to be held in reserve in the General Fund is £25,000, a level which we have been able to maintain throughout the year.

Where cash held in the General Fund exceeds £25,000, such cash is maintained in interest bearing deposit accounts until such time as an appropriate project or need is identified. This would include such matters as a requirement to effect repairs to the building and replace fixed assets.

BLCChurch has a policy of aiming to give 10% of income (net of cost contributions received) to support missionary activities undertaken by organisations and individuals both in the United Kingdom and overseas.

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.

Financial risk

The main financial risk which BLCChurch faces concerns the continued receipt of the quarterly rent from the Links Medical Practice. Should the rent cease to be received or no new tenancy agreement put in place, BLCChurch would be faced with a shortfall of income until such time as alternative arrangements could be made.

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Child protection and vulnerable adults

BLCCChurch runs a number of activities for the benefit of local children and vulnerable adults and as such takes into account the possible risks that could arise from that. Disclosure and Barring Service checks are required in respect of formal employees and all other BLCCChurch members involved with such work.

Outside agencies that also use the Church for children's work are required to have their own insurance and child protection procedures.

Health & Safety and Security

The Church premises are used for a wide range of activities, both by the BLCCChurch and by outside bodies, and a large number of people may attend as a result. Fire safety and hygiene inspections are carried out regularly, both internally and by external parties to ensure required standards are maintained.

The presence of the medical practice exposes the premises to a greater security risk than may otherwise be the case. Appropriate procedures, including regular inspections of the security alarm system, are in place.

Structure, governance and management

The charity is a company limited by guarantee governed by memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Francine Asonibare

Peter Furniss

John Griffiths

Stephen Harris

Andrew Junaid

Jacqui Macnamara

Neil Selby

Timothy Woolgar

The directors of the company are also trustees for the purposes of charity law. The memorandum and articles of association requires the directors to be elected and to serve for two years after which they must be re-elected at the next Annual General Meeting. Trustees can appoint additional trustees who hold office until the next Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Elders, being Andrew Junaid, Martin Bredemear and Peter Furniss, together with existing trustees ensure that new trustees are aware of their legal obligations under charity law together with the operations of the charity.

Responsibility for spiritual direction and the activities of BLCCChurch, including pastoral matters, rests with the Eldership, which meets on a fortnightly basis. Practical matters relating to the life of BLCCChurch are overseen by the Core Team. Ultimate responsibility for BLCCChurch's finances, the maintenance of the property and legal matters rests with the trustees who meet annually and ad hoc during the year as required. The Eldership and trustees meet together on a quarterly basis to discuss matters relating to the life and maintenance of BLCCChurch.

In addition, the elders meet with the Chair of Trustees between the quarterly meetings to ensure that there is effective communication and understanding on strategic and some operational matters affecting BLCCChurch and the charity and to inform elders of trustee matters requiring elder discussion or decision.

In common with many churches, BLCCChurch is heavily reliant on the services of volunteers and greatly appreciates the work they undertake

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

BLCChurch has close links with other churches in the area and is a member of Churches Together in Central Bromley. While BLCChurch does not form part of a denominational grouping, it is a member of the Evangelical Alliance and adheres to its principles.

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

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

John Griffiths

Trustee

Dated: 31 August 2022

BROOK LANE COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BROOK LANE COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Brook Lane Community Church (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 1 September 2022

BROOK LANE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general	Unrestricted funds fair value reserve	Restricted funds	Total	Total
		2022	2022	2022	2022	2021
	Notes	£	£	£	£	£
Income from:						
Donations and legacies	3	47,270	-	-	47,270	48,139
Charitable activities	4	13,778	-	-	13,778	13,609
Investments	5	84,623	-	-	84,623	84,706
Total income		145,671	-	-	145,671	146,454
Expenditure on:						
Charitable activities	6	129,475	-	10,236	139,711	138,399
Net incoming/(outgoing) resources		16,196	-	(10,236)	5,960	8,055
Other recognised gains and losses						
Revaluation of tangible fixed assets		-	192,000	-	192,000	-
Net movement in funds		16,196	192,000	(10,236)	197,960	8,055
Fund balances at 1 April 2021		1,229,284	63,281	266,510	1,559,075	1,551,020
Fund balances at 31 March 2022		1,245,480	255,281	256,274	1,757,035	1,559,075

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

All income and expenditure derive from continuing activities.

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

BROOK LANE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general	Unrestricted funds fair value reserve	Restricted funds	Total
		2021	2021	2021	2021
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	3	48,139	-	-	48,139
Charitable activities	4	13,609	-	-	13,609
Investments	5	84,706	-	-	84,706
Total income		146,454	-	-	146,454
<u>Expenditure on:</u>					
Charitable activities	6	129,699	-	8,700	138,399
Net incoming/(outgoing) resources		16,755	-	(8,700)	8,055
Other recognised gains and losses					
Net movement in funds		16,755	-	(8,700)	8,055
Fund balances at 1 April 2020		1,212,529	63,281	275,210	1,551,020
Fund balances at 31 March 2021		1,229,284	63,281	266,510	1,559,075

BROOK LANE COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11	118,422		125,255	
Investment properties	12	1,345,000		1,153,000	
		<u>1,463,422</u>		<u>1,278,255</u>	
Current assets					
Debtors	14	7,389		14,578	
Cash at bank and in hand		319,967		306,851	
		<u>327,356</u>		<u>321,429</u>	
Creditors: amounts falling due within one year	15	<u>(33,743)</u>		<u>(40,609)</u>	
Net current assets			293,613		280,820
Total assets less current liabilities			<u>1,757,035</u>		<u>1,559,075</u>
Income funds					
Restricted funds	17	256,274		266,510	
Unrestricted funds - revaluation reserve	18	255,281		63,281	
Unrestricted funds - general		1,245,480		1,229,284	
		<u>1,757,035</u>		<u>1,559,075</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

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

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

The financial statements were approved by the Trustees on 31 August 2022

John Griffiths
Trustee

Company Registration No. 6486246

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Brook Lane Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 27-29 Brook Lane, Downham, Bromley, BR1 4PX.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made taking into account the impact of the Covid 19 pandemic and that assessment of the trustees is that the pandemic has not had a significant impact on finances and is unlikely to for the 12 months from signing the accounts. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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 financial statements.

1.4 Income

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

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

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

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the financial statements, however, refer to the trustees' annual report for more information about their contribution.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Assets costing less than £1,000 are written off as an expense in the year in which the expenditure is incurred.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years building only
Fixtures and fittings	3 to 10 years
Motor vehicles	4 years

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

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value as at the reporting end date. A formal valuation of the property is obtained every 5 years and in the interim years the fair value is estimated by the trustees by reference to movement in underlying factors. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 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.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	38,723	39,106
Tax recoverable	8,547	9,033
	<u>47,270</u>	<u>48,139</u>

During the year donations of £805 (2021- £2,000) were received as agent to give to another charity and has been excluded from these financial statements. No such conduit funds were held at the balance sheet date.

4 Charitable activities

	Church activities 2022 £	Church activities 2021 £
Charitable activities and events	<u>13,778</u>	<u>13,609</u>

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Rental income	83,830	83,205
Interest receivable	793	1,501
	<u>84,623</u>	<u>84,706</u>

6 Charitable activities

	2022 £	2021 £
Staff costs	60,247	58,939
Depreciation and impairment	6,833	6,833
Premises costs	21,911	21,726
Ministry and outreach expenses	8,719	9,340
Communications	2,950	3,096
	<u>100,660</u>	<u>99,934</u>
Grant funding of activities (see note 7)	12,146	12,455
Share of support costs (see note 8)	11,799	12,063
Share of governance costs (see note 8)	15,106	13,947
	<u>139,711</u>	<u>138,399</u>
Analysis by fund		
Unrestricted funds - general	129,475	129,699
Restricted funds	10,236	8,700
	<u>139,711</u>	<u>138,399</u>

7 Grants payable

	2022 £	2021 £
Grants to institutions: Other less than £1,000	2,355	2,160
Grants to individuals	9,791	10,295
	<u>12,146</u>	<u>12,455</u>

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	11,012	-	11,012	11,144	11,144
Administrative expenses	787	-	787	814	814
Interest payable	-	-	-	105	105
Examiner's fees	-	1,750	1,750	-	2,300
Legal and professional	-	13,356	13,356	-	11,647
	<u>11,799</u>	<u>15,106</u>	<u>26,905</u>	<u>12,063</u>	<u>26,010</u>

Governance costs includes amounts payable to the independent examiner of £1,400 (2021- £1,700) for independent examination fees, £600 (2021- £500) for other services, and an over accrual of £250 (2021- £100 under accrual) for previous year.

9 Trustees

In accordance with the governing document, during the year Andrew Junaid received remuneration for his pastoral services of £38,190 and pension contributions of £2,864 (2021- £37,440 and £2,808 respectively).

During the year one trustee was reimbursed travel and communications expenses of £825 (2021- £987).

10 Employees

Number of employees

The average monthly headcount during the year was:

	2022 Number	2021 Number
Pastoral	2	2
Administrative	2	2
	<u>4</u>	<u>4</u>

Employment costs

	2022 £	2021 £
Wages and salaries	66,582	65,624
Social security costs	1,291	1,140
Other pension costs	3,386	3,319
	<u>71,259</u>	<u>70,083</u>

There were no employees whose annual remuneration was £60,000 or more.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	194,390	31,826	8,994	235,210
At 31 March 2022	194,390	31,826	8,994	235,210
Depreciation and impairment				
At 1 April 2021	79,340	21,621	8,994	109,955
Depreciation charged in the year	3,900	2,933	-	6,833
At 31 March 2022	83,240	24,554	8,994	116,788
Carrying amount				
At 31 March 2022	111,150	7,272	-	118,422
At 31 March 2021	115,050	10,205	-	125,255

A restriction in the original deed of conveyance requires that in the event that the assembly (local church operated by the charity) ceases to exist any proceeds from the sale of the land and property shall be used for the furtherance of Christian mission by Echoes of Service or used by another body holding similar doctrines and objects as the current charity.

This restriction also applies to the investment property in note 12.

12 Investment property

	2022 £
Fair value	
At 1 April 2021	1,153,000
Net gains or losses through fair value adjustments	192,000
At 31 March 2022	1,345,000

The fair value of the investment property, which is freehold property, has been arrived at on the basis of a valuation carried out at 18 July 2022 by chartered surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. There has been little movement in relevant rental yields since or before 18 July 2022 and the trustees therefore believe that the valuation at that date is still a good estimate of fair value at 31 March 2022.

13 Financial instruments

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

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	3,708	9,012
Prepayments and accrued income	3,681	5,566
	<u>7,389</u>	<u>14,578</u>

15 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		4,161	4,407
Deferred income	16	21,639	21,684
Accruals		7,943	14,518
		<u>33,743</u>	<u>40,609</u>

16 Deferred income

	2022 £	2021 £
Arising from rent in advance and other deposits	<u>21,639</u>	<u>21,684</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>21,639</u>	<u>21,684</u>
Movements in the year:		
Deferred income at 1 April 2021	21,684	20,575
Released from previous periods	(45)	-
Resources deferred in the year	<u>-</u>	<u>1,109</u>
Deferred income at 31 March 2022	<u>21,639</u>	<u>21,684</u>

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

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

	Balance at 1 April 2020 £	Resources expended £	Balance at 1 April 2021 £	Resources expended £	Balance at 31 March 2022 £
Building fund	275,210	(8,700)	266,510	(10,236)	256,274

The building fund holds funds released from the endowment, with the permission of the Charity Commission, for the purpose of extending the church premises to further the general objects of the charity.

18 Unrestricted funds - fair value reserve

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2020 £	Movement in funds Revaluation £	Balance at 1 April 2021 £	Movement in funds Revaluation £	Balance at 31 March 2022 £
Investment property reserve	63,281	-	63,281	192,000	255,281

The revaluation reserve arises from the excess of fair value over cost of the investment property. The next valuation is due in 2027.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted funds - general	Unrestricted funds - revaluation reserve	Restricted funds	Total	Unrestricted funds - general	Unrestricted funds - revaluation reserve	Restricted funds	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	118,422	-	-	118,422	125,255	-	-	125,255
Investment properties	1,089,719	255,281	-	1,345,000	1,089,719	63,281	-	1,153,000
Current assets/(liabilities)	37,339	-	256,274	293,613	14,310	-	266,510	280,820
	<u>1,245,480</u>	<u>255,281</u>	<u>256,274</u>	<u>1,757,035</u>	<u>1,229,284</u>	<u>63,281</u>	<u>266,510</u>	<u>1,559,075</u>

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

20 Operating lease commitments

Lessee

£1,082 (2021- £811) has been recognised in the statement of financial activities as an expense during the year in respect of operating lease arrangements.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	993	993
Between two and five years	2,482	3,475
	<u>3,475</u>	<u>4,468</u>

Lessor

The charity leases out part of its property to 19 June 2040 which is included as an investment property. Rental income of £82,300 (2021- £82,300) was received in the year in addition to expense contributions and reimbursements. The lessee does not have an option to purchase the property at the expiry of the lease period.

At the reporting end date the charity had contracted with tenants for the following minimum lease payments:

	2022 £	2021 £
Within one year	82,300	82,300
Between two and five years	329,200	329,200
In over five years	1,090,475	1,172,775
	<u>1,501,975</u>	<u>1,584,275</u>

21 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel being the trustees, is as follows.

	2022 £	2021 £
Aggregate compensation	<u>42,042</u>	<u>41,125</u>

This is the total cost to the charity.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2022**

21 Related party transactions

(Continued)

Transactions with related parties

During the year donations of £12,420 (2021- £15,814) were received from trustees and related parties.

A payment of £nil (2021- £122) was made to Bradley Harris (son of trustee Stephen Harris) in respect of plumbing services provided.

A payment of £50 was made to Stephen Woolgar (son of trustee Timothy Woolgar) in respect of electrical works carried out.

Payments of £600 (2021- £50) were made to Sean and Rachel Macnamara (son and daughter-in-law of trustee Jacqueline Macnamara) to support their missionary activity in Kenya.

BROOK LANE COMMUNITY CHURCH

England & Wales - Charity number 1125098

Accounts

Charity Registration No. 1125098

Company Registration No. 6486246 (England and Wales)

BROOK LANE COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BROOK LANE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Francine Asonibare Peter Furniss John Griffiths Stephen Harris Andrew Junaid Jacqui Macnamara Neil Selby Timothy Woolgar
Secretary	John Griffiths
Charity number	1125098
Company number	6486246
Registered office	27-29 Brook Lane Downham Bromley BR1 4PX
Independent examiner	Nigel Hewson FCA DChA Hewsons Chartered Accountants 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	Santander UK plc BBAM Bridle Road Bootle Merseyside L30 4GB
Solicitors	Wellers Tenison House Tweedy Road Bromley Kent BR1 3NF

BROOK LANE COMMUNITY CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 20

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

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

Objectives and activities

Brook Lane Community Church (BLCCChurch) is a family of God's people drawn from the local community and existing to share Christ and do good to all people in the community and beyond. BLCCChurch operates primarily but not exclusively in Bromley and on the Downham Estate.

The aim of BLCCChurch continues to be the advancement of the Christian faith in accordance with principles compatible with the Evangelical Alliance Statement of Faith. The trustees may from time to time decide to advance other charitable purposes.

The main activities of BLCCChurch and the individuals whom it seeks to serve are described below and are undertaken to further our charitable purposes for the public benefit. The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Achievements and performance

In this year's report, we focus on the impact of the coronavirus pandemic on our activities and our response to it. As noted in last year's report, through the use of technology we were swiftly able to move meetings and events online such that many of our range of activities were able to continue. Throughout the year, we have paid careful attention to Government restrictions and assessed what that meant for our church by conducting risk assessments for the various activities before they could take place in the building.

Consequently, where it was permissible and safe to do so, having started the year by broadcasting Sunday morning services from the respective homes of those involved in the services, we were able to switch to broadcasting from the church building. For this we give thanks to God for the ways in which He has blessed us with the relevant skills within the fellowship in order to do this. Over the summer months we were able to allow a limited number of people into the building to attend services, following strict guidelines whenever they did so. During the year we have found that, not only were the vast majority of the fellowship able to attend the Sunday services (either live or watching the recordings afterwards), but we attracted other viewers too, such as the missionaries we support or other individuals with whom we had previously had little or no contact. The Sunday services have been followed by online services for the children and youth (BKids and Recharge). Similarly, on occasion this has involved hosting participants physically in the building.

Many regular activities were suspended during the year to the extent that they could not be moved online. These included New Beginnings (children aged 0-3 and their parents/carers), Open House (generally retired people) and Brook Café (open to the public). However, while Brownie and Guide packs were unable to meet, we were able to continue to make the hall available for Little Brooks Pre-School. BLCCChurch is also involved in supporting and running a number of community-based projects.

In response to the pandemic, Bromley Council asked Transform Bromley Borough (TBB) for help to support the ongoing food poverty crisis. BLCCChurch is part of the leadership of the group of churches that represent half of all the churches in the borough. In a matter of two weeks, TBB was able to set up and run a Food Distribution Hub for foodbanks across Bromley. Additionally we were able to start hosting an emergency food response in Downham, an initiative which, through Downham Mutual Aid, has become Downham's first Social Supermarket, The Gleaning Pantry.

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

The result of the above is that the Elders of BLCChurch continue to be satisfied with the range of ministry activities undertaken given the nature and extent of the restrictions placed upon us and society as a whole. Our regular Kingdom Group and prayer meetings have also been able to continue online. Developing the spiritual life of BLCChurch continues to be an important area of focus. This includes encouraging greater corporate prayer within the church, though hosting joint prayer meetings with other churches has taken a backseat during the past year. Specific retreats are held from time to time as part of the church's equipping programme to help support and develop those with responsibility for pastoral and preaching activities. In 2022, this will include a weekend retreat for members of the fellowship. This has been deferred from the original booking date of May 2021, though we were still able to hold a "virtual retreat" which was a blessing to those who attended.

Expansion project

In our previous reports we described the growth of the children and youth activities which led in part to us commissioning architects to assist us in drawing up plans designed to create more rooms by making use of the space available on the first floor. This work slowed during the year due to complications arising from relevant staff at the architects and local planners being unable to access their offices and working from home instead. In January 2021 we were able to submit revised plans, taking account of responses to our initial pre-planning application. An encouraging response to this was received in May 2021 and therefore, while the original anticipated timetable has necessarily now slipped, we are hopeful that building work may be able to commence in 2022 provided we are able to raise the necessary funds. Other than the engagement of the architects, no financial commitments have yet been entered into in respect of any building work.

Financial review

The results for the year are set out in the Statement of Financial Activities. The results for the year are broadly in line with those of the previous year and the trustees are pleased to note that the financial impact of the pandemic and resulting lockdowns on the church has been muted, with members of the fellowship able to make offerings online. The trustees are satisfied that sufficient cash resources will be available as unrestricted funds in order to enable the outreach and activities of BLCChurch to be maintained and developed.

Cash reserves are required in order that BLCChurch may be able to continue to meet its contractual obligations for a period of three months in the event that activities should cease. The trustees believe that an appropriate minimum level of cash required to be held in reserve in the General Fund is £25,000, a level which we have been able to maintain throughout the year.

Where cash held in the General Fund exceeds £25,000, such cash is maintained in interest bearing deposit accounts until such time as an appropriate project or need is identified. This would include such matters as a requirement to effect repairs to the building and replace fixed assets. The primary reason for the significant cash balance currently held relates to the first-floor extension that we are intending to build.

BLCChurch has a policy of aiming to give 10% of income (net of cost contributions received) to support missionary activities undertaken by organisations and individuals both in the United Kingdom and overseas. The trustees continue to give careful consideration to appropriate missionary causes and, through OMF International, have now identified some missionaries to support to replace those which have ceased.

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.

Financial risk

The main financial risk which BLCChurch faces concerns the continued receipt of the quarterly rent from the Links Medical Practice. Should the rent cease to be received or no new tenancy agreement put in place, BLCChurch would be faced with a shortfall of income until such time as alternative arrangements could be made.

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Child protection and vulnerable adults

BLCCChurch runs a number of activities for the benefit of local children and vulnerable adults and as such takes into account the possible risks that could arise from that. Disclosure and Barring Service checks are required in respect of formal employees and all other BLCCChurch members involved with such work.

Outside agencies that also use the Church for children's work are required to have their own insurance and child protection procedures.

Health & Safety and Security

The Church premises are used for a wide range of activities, both by the BLCCChurch and by outside bodies, and a large number of people may attend as a result. Fire safety and hygiene inspections are carried out regularly, both internally and by external parties to ensure required standards are maintained.

The presence of the medical practice exposes the premises to a greater security risk than may otherwise be the case. Appropriate procedures, including regular inspections of the security alarm system, are in place.

Structure, governance and management

The charity is a company limited by guarantee governed by memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Francine Asonibare

Peter Furniss

John Griffiths

Stephen Harris

Andrew Junaid

Jacqui Macnamara

Neil Selby

Timothy Woolgar

The directors of the company are also trustees for the purposes of charity law. The memorandum and articles of association requires the directors to be elected and to serve for two years after which they must be re-elected at the next Annual General Meeting. Trustees can appoint additional trustees who hold office until the next Annual General Meeting.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £10 in the event of a winding up.

Elders, being Andrew Junaid, Martin Bredemear and Peter Furniss, together with existing trustees ensure that new trustees are aware of their legal obligations under charity law together with the operations of the charity.

Responsibility for spiritual direction and the activities of BLCCChurch, including pastoral matters, rests with the Eldership, which meets on a weekly basis. Practical matters relating to the life of BLCCChurch are overseen by the Core Team. Ultimate responsibility for BLCCChurch's finances, the maintenance of the property and legal matters rests with the trustees who meet annually and ad hoc during the year as required. The Eldership and trustees meet together on a quarterly basis to discuss matters relating to the life and maintenance of BLCCChurch.

In addition, the elders meet with the Chair of Trustees between the quarterly meetings to ensure that there is effective communication and understanding on strategic and some operational matters affecting BLCCChurch and the charity and to inform elders of trustee matters requiring elder discussion or decision.

In common with many churches, BLCCChurch is heavily reliant on the services of volunteers and greatly appreciates the work they undertake

BROOK LANE COMMUNITY CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2021***

BLCChurch has close links with other churches in the area and is a member of Churches Together in Central Bromley. While BLCChurch does not form part of a denominational grouping, it is a member of the Evangelical Alliance and adheres to its principles.

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

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

John Griffiths

Trustee

Dated: 21 September 2021

BROOK LANE COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BROOK LANE COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Brook Lane Community Church (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nigel Hewson FCA DChA

Hewsons
Chartered Accountants
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT

Dated: 27 September 2021

BROOK LANE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general	Unrestricted funds fair value reserve	Restricted funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
Income from:						
Donations and legacies	3	48,139	-	-	48,139	51,356
Charitable activities	4	13,609	-	-	13,609	20,195
Investments	5	84,706	-	-	84,706	86,712
Total income		146,454	-	-	146,454	158,263
Expenditure on:						
Charitable activities	6	129,699	-	8,700	138,399	147,613
Net income/(expenditure) for the year/ Net movement in funds		16,755	-	(8,700)	8,055	10,650
Fund balances at 1 April 2020		1,212,529	63,281	275,210	1,551,020	1,540,370
Fund balances at 31 March 2021		1,229,284	63,281	266,510	1,559,075	1,551,020

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

All income and expenditure derive from continuing activities.

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

BROOK LANE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general	Unrestricted funds fair value reserve	Restricted funds	Total
		2020	2020	2020	2020
	Notes	£	£	£	£
<u>Income from:</u>					
Donations and legacies	3	51,356	-	-	51,356
Charitable activities	4	20,195	-	-	20,195
Investments	5	86,712	-	-	86,712
Total income		158,263	-	-	158,263
<u>Expenditure on:</u>					
Charitable activities	6	137,413	-	10,200	147,613
Net income/(expenditure) for the year/ Net movement in funds		20,850	-	(10,200)	10,650
Fund balances at 1 April 2019		1,191,679	63,281	285,410	1,540,370
Fund balances at 31 March 2020		1,212,529	63,281	275,210	1,551,020

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

All income and expenditure derive from continuing activities.

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

BROOK LANE COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11	125,255		132,088	
Investment properties	12	1,153,000		1,153,000	
		<u>1,278,255</u>		<u>1,285,088</u>	
Current assets					
Debtors	14	14,578		13,453	
Cash at bank and in hand		306,851		292,797	
		<u>321,429</u>		<u>306,250</u>	
Creditors: amounts falling due within one year	16	(40,609)		(40,318)	
Net current assets		<u>280,820</u>		<u>265,932</u>	
Total assets less current liabilities		<u>1,559,075</u>		<u>1,551,020</u>	
Income funds					
Restricted funds	18	266,510		275,210	
Unrestricted funds - fair value reserve	19	63,281		63,281	
Unrestricted funds - general		1,229,284		1,212,529	
		<u>1,559,075</u>		<u>1,551,020</u>	

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

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

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

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

The financial statements were approved by the Trustees on 21 September 2021

John Griffiths
Trustee

Company Registration No. 6486246

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Brook Lane Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is 27-29 Brook Lane, Downham, Bromley, BR1 4PX.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least a further 12 months. This assessment has been made taking into account the impact of the Covid 19 pandemic and that assessment of the trustees is that the pandemic has not had a significant impact on finances and is unlikely to for the 12 months from signing the accounts. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

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 financial statements.

1.4 Income

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

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

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

In accordance with the Charities SORP (FRS 102), the general volunteer time of the many members of the church who provide support is not included in the financial statements, however, refer to the trustees' annual report for more information about their contribution.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure, including any VAT which cannot be recovered, is accounted for on an accruals basis and allocated to the appropriate heading in the accounts. Grants and donations payable are taken into account at the earlier of when they are paid or become legally enforceable.

Other than the normal commitments under contracts of employment and operating leases there are no contractual or constructive obligations to future expenditure at the balance sheet date. Where the trustees have authorised expenditure which is not yet legally enforceable or has become a constructive obligation, amounts are set aside into funds designated for the purpose.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Assets costing less than £1,000 are written off as an expense in the year in which the expenditure is incurred.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years building only
Fixtures and fittings	3 to 10 years
Motor vehicles	4 years

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

1.7 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially measured at cost and subsequently measured using the fair value model and stated at its fair value as at the reporting end date. A formal valuation of the property is obtained every 5 years and in the interim years the fair value is estimated by the trustees by reference to movement in underlying factors. The surplus or deficit on revaluation is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

1.10 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.

BROOK LANE COMMUNITY CHURCH

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

1 Accounting policies (Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	39,106	41,869
Tax recoverable	9,033	9,487
	<u>48,139</u>	<u>51,356</u>

During the year a donation of £2,000 was received as agent to give to another charity and has been excluded from these financial statements. No such conduit funds were held at the balance sheet date.

4 Charitable activities

	Church activities 2021 £	Church activities 2020 £
Charitable activities and events	<u>13,609</u>	<u>20,195</u>

BROOK LANE COMMUNITY CHURCH

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

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Rental income	83,205	84,555
Interest receivable	1,501	2,157
	<u>84,706</u>	<u>86,712</u>

6 Charitable activities

	2021 £	2020 £
Staff costs	58,939	58,501
Depreciation and impairment	6,833	6,583
Premises costs	21,726	28,325
Ministry and outreach expenses	9,340	16,733
Communications	3,096	2,486
	<u>99,934</u>	<u>112,628</u>
Grant funding of activities (see note 7)	12,455	10,961
Share of support costs (see note 8)	12,063	12,611
Share of governance costs (see note 8)	13,947	11,413
	<u>138,399</u>	<u>147,613</u>
Analysis by fund		
Unrestricted funds - general	129,699	137,413
Restricted funds	8,700	10,200
	<u>138,399</u>	<u>147,613</u>

BROOK LANE COMMUNITY CHURCH

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

7 Grants payable

	2021 £	2020 £
Grants to institutions:		
Operation Mobilisation	-	3,300
Overseas Missionary Fellowship	-	2,200
Other less than £1,000	2,160	1,500
	<u>2,160</u>	<u>7,000</u>
Grants to individuals	10,295	3,961
	<u>12,455</u>	<u>10,961</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	11,144	-	11,144	9,952	-	9,952
Administrative expenses	814	-	814	744	-	744
Interest payable	105	-	105	1,915	-	1,915
Examiner's fees	-	2,300	2,300	-	1,790	1,790
Legal and professional	-	11,647	11,647	-	9,623	9,623
	<u>12,063</u>	<u>13,947</u>	<u>26,010</u>	<u>12,611</u>	<u>11,413</u>	<u>24,024</u>

Governance costs includes amounts payable to the independent examiner of £1,700 (2020- £1,650) for independent examination fees, £500 (2020- £350) for other services, and an under accrual of £100 (2020- £210 over accrual) for previous year.

9 Trustees

In accordance with the governing document, during the year Andrew Junaid received remuneration for his pastoral services of £37,440 and pension contributions of £2,808 (2020- £36,000 and £2,745 respectively).

During the year one trustee was reimbursed travel and communications expenses of £987 (2020- £1,560).

BROOK LANE COMMUNITY CHURCH

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

10 Employees

Number of employees

The average monthly headcount during the year was:

	2021 Number	2020 Number
Pastoral	2	2
Administrative	2	2
	<u>4</u>	<u>4</u>

Employment costs

	2021 £	2020 £
Wages and salaries	65,624	63,202
Social security costs	1,140	2,006
Other pension costs	3,319	3,245
	<u>70,083</u>	<u>68,453</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	194,390	31,826	8,994	235,210
At 31 March 2021	<u>194,390</u>	<u>31,826</u>	<u>8,994</u>	<u>235,210</u>
Depreciation and impairment				
At 1 April 2020	75,440	18,688	8,994	103,122
Depreciation charged in the year	3,900	2,933	-	6,833
At 31 March 2021	<u>79,340</u>	<u>21,621</u>	<u>8,994</u>	<u>109,955</u>
Carrying amount				
At 31 March 2021	<u>115,050</u>	<u>10,205</u>	<u>-</u>	<u>125,255</u>
At 31 March 2020	<u>118,950</u>	<u>13,138</u>	<u>-</u>	<u>132,088</u>

A restriction in the original deed of conveyance requires that in the event that the assembly (local church operated by the charity) ceases to exist any proceeds from the sale of the land and property shall be used for the furtherance of Christian mission by Echoes of Service or used by another body holding similar doctrines and objects as the current charity.

BROOK LANE COMMUNITY CHURCH

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

12 Investment property

2021
£

Fair value

At 1 April 2020 and 31 March 2021

1,153,000

The fair value of the investment property, which is freehold property, has been arrived at on the basis of a valuation carried out at 31 March 2017 by chartered surveyors, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. There has been little movement in relevant rental yields since 31 March 2017 and the trustees therefore believe that the valuation at that date is still a good estimate of fair value at 31 March 2020.

A restriction in the original deed of conveyance requires that in the event that the assembly (local church operated by the charity) ceases to exist any proceeds from the sale of the investment property shall be used for the furtherance of Christian mission by Echoes of Service or used by another body holding similar doctrines and objects as the current charity.

13 Financial instruments

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

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	9,012	8,708
Prepayments and accrued income	5,566	4,745
	<u>14,578</u>	<u>13,453</u>

15 Loans and overdrafts

	2021 £	2020 £
Other loans	-	7,677
	<u>-</u>	<u>7,677</u>
Payable within one year	-	7,677
	<u>-</u>	<u>7,677</u>

The loan previously secured on the property was fully repaid during the year and the charge released.

BROOK LANE COMMUNITY CHURCH

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

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Borrowings		-	7,677
Other taxation and social security		4,407	5,176
Deferred income	17	21,684	20,575
Accruals		14,518	6,890
		<u>40,609</u>	<u>40,318</u>

17 Deferred income

	2021 £	2020 £
Arising from rent in advance	20,575	20,575
Arising from charitable activities deposits	1,109	-
	<u>21,684</u>	<u>20,575</u>

18 Restricted funds

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

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Resources expended £	Balance at 31 March 2021 £
Building fund	285,410	(10,200)	275,210	(8,700)	266,510

The building fund holds funds released from the endowment, with the permission of the Charity Commission, for the purpose of extending the church premises to further the general objects of the charity.

BROOK LANE COMMUNITY CHURCH

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

19 Unrestricted funds - fair value reserve

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Investment property reserve	63,281	-	63,281	-	63,281
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The revaluation reserve arises from the excess of fair value over cost of the investment property. The next valuation is due in 2022.

BROOK LANE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Analysis of net assets between funds

	Unrestricted funds - general	Unrestricted funds - revaluation reserve	Restricted funds	Total	Unrestricted funds - general	Unrestricted funds - revaluation reserve	Restricted funds	Total
	2021 £	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £	2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	125,255	-	-	125,255	132,088	-	-	132,088
Investment properties	1,089,719	63,281	-	1,153,000	1,089,719	63,281	-	1,153,000
Current assets/(liabilities)	14,310	-	266,510	280,820	(9,278)	-	275,210	265,932
	<u>1,229,284</u>	<u>63,281</u>	<u>266,510</u>	<u>1,559,075</u>	<u>1,212,529</u>	<u>63,281</u>	<u>275,210</u>	<u>1,551,020</u>

BROOK LANE COMMUNITY CHURCH

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

21 Operating lease commitments

Lessee

£811 (2020- £980) has been recognised in the statement of financial activities as an expense during the year in respect of operating lease arrangements.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	993	768
Between two and five years	3,475	192
	<u>4,468</u>	<u>960</u>

Lessor

The charity leases out part of its property to 19 June 2040 which is included as an investment property. Rental income of £82,300 (2020- £82,300) was received in the year in addition to expense contributions and reimbursements. The lessee does not have an option to purchase the property at the expiry of the lease period.

At the reporting end date the charity had contracted with tenants for the following minimum lease payments:

	2021 £	2020 £
Within one year	82,300	20,575
Between two and five years	329,200	-
In over five years	1,234,500	-
	<u>1,646,000</u>	<u>20,575</u>

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel being the trustees, is as follows.

	2021 £	2020 £
Aggregate compensation	<u>41,125</u>	<u>40,892</u>

BROOK LANE COMMUNITY CHURCH

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

22 Related party transactions

(Continued)

Transactions with related parties

During the year donations of £15,814 (2020- £18,130) were received from trustees and related parties.

A payment of £122 was made to Bradley Harris (son of trustee Stephen Harris) in respect of plumbing services provided.

An initial monthly payment of £50 was made to Sean and Rachel Macnamara (son and daughter-in-law of trustee Jacqueline Macnamara) to support their missionary activity in Kenya. This will be a continuing monthly commitment subject to annual review.