

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

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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 Ware & 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

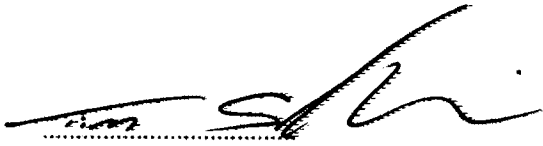
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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

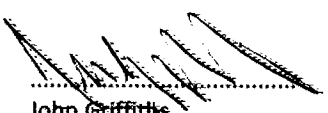
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	111,892	118,422
Investments	12	<u>1,345,000</u>	<u>1,345,000</u>
		<u>1,456,892</u>	<u>1,463,422</u>
Current assets			
Debtors	13	11,291	7,389
Cash at bank and in hand	14	<u>326,184</u>	<u>319,967</u>
		337,475	327,356
Creditors: Amounts falling due 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	1,500,760
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).