

# Parish of St Augustine's with St Luke's Bromley Common

## Annual Report 2023

Incumbent: Reverend Steve Spencer

Curate: Reverend Rachel Winn

Independent Examiner: Christine Case, Highfield Road, Biggin Hill TN16 3UX

## Aim and Purposes

St. Augustine's with St Luke's Parochial Church Council (PCC) has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social, and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church and rooms of St. Augustine, Southborough Lane, Bromley BR2 8AT and of the Church hall of St Luke, Bromley Common BR2 9RN. The Church building of St Luke's is currently leased to Hope Church, with a provision for Anglican worship on occasions.

## Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Augustine with St Luke. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through sacrament, prayer, scripture, and music.

When planning our activities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to encourage all people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel, and developing their knowledge and trust in Jesus;
- Provision of pastoral care for people living in the parish;
- Outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St Augustine, including its Church rooms and facilities as well as the Church hall of St Luke's.

## Achievements and Performance

### Worship and Prayer

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. Our main Sunday morning services have been held in person and streamed online throughout the year, with many in the congregation having the opportunity to contribute through scripture reading, prayers and music. We have been blessed by the members of our music group who sing and record our popular songs and hymns, as well as many new to us.

All are welcome to attend or stream our Sunday service. We have welcomed a number of new people into our church family this year. Attendance at the Sunday morning service averages around 80 people. Once a month we have a café style Sunday morning service, which has been well attended by existing and new members of the congregation.

Our Christingle service was held just before Christmas and raised £308 for The Children's Society,

We hold a monthly evening service at St Luke's church, that has a range of different forms of worship and an average attendance of around 23 people. The Christmas Eve Mass service at St. Luke's attracted 53 people.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life; in marriage public vows are exchanged with God's blessing; and through funeral services friends and family express their grief, give thanks for the life which is now complete in this world, and commend the person into God's keeping. At St. Augustine's with St Luke's Church we celebrated 3 baptisms in 2023 and held 11 funeral services in the Church or elsewhere.

As of 10 April 2024 there were 129 parishioners on the St. Augustine's with St Luke's Church Electoral Roll, an increase of 3 from May 2023.

## Deanery Synod

There were three meetings in 2023, in March, July and November.

At the March meeting there was a presentation from Laura Webster, Diocesan Children and Young People Mission and Ministry Advisor Bromley and Bexley. Laura talked about helping churches to attract more children and young people. At the July meeting, Rev'd Andrew McClellan, Vicar of St John the Evangelist, Bromley and inter-faith advisor for Bromley and Bexley, gave a talk on inter-faith relations. At the November meeting, Mike Harrowing, CEO of Spinnaker Trust, gave a presentation on the work of Spinnaker and the importance of connecting with local schools.

Rev'd Steve Spencer, Rev'd Rachel Winn and Nigel Pope represented St Augustine's with St Luke's.

## The Church and Church Rooms

The Church rooms are a blessing for our Church and for the community and we welcome their responsible use by groups and individuals. The rooms were open every day except Sundays when they are reserved for Church use.

The Church rooms are hired out to clubs and charities as well as individuals and families for the celebration of their important events, such as funeral receptions and parties. The Monday Pilates class meets in the Garden room. An established karate class moved into the Barnard room on Monday evenings in August. The Orpington Video and Film club carried on their twice monthly meetings through the year. Sally Morris held occasional 'Friends Reunited' meetings on Monday during term time. Bromley Well booked their cookery club for adults with learning disabilities three times each term, as they did for their lunch club for carers. Five Elms clinic use both rooms for exercises and clinics once a month on Fridays throughout the year.

As well as our regular users, there have been some one-off bookings too, including the Friends of Jubilee Park, Trefoil Guild, and training for Girlguiding UK,

We have many requests for information about booking parties from the enquiry form on our website; however very few enquiries result in bookings. There were five children's parties in 2023. We also hosted five funeral receptions. The Scouts took over a lot of the space as dressing rooms for their annual pantomime in January.

The Church itself made good use of the rooms, for ARK, CAMEO, Warm Space and Forget-me-not cafe, as well as Deanery meetings, Youth Connect and Mothers' Union.

The income from St Augustine's Church room rents in 2023 was £14,397.

## Pastoral Care

The Pastoral Care team has flourished with 18 members, all with the required safeguarding qualifications. Regular gatherings have been held for the team, offering prayer, support and further training. Throughout the year many local people have been supported; either on a short-term basis, due to incapacity or bereavement, or for longer periods: helping with shopping, arranging transport to church services /events.

## Mission and Evangelism

We have reached out to the surrounding community, including by providing activities both within and away from the church.

During every week in term time the church is used for ARK (our Parent and Toddlers group, with up to 50 children and accompanying parents and carers in attendance most weeks. We have a volunteer team who provide a wide variety of play stations, craft activities, bible stories and singing, offering a welcoming Christian experience, to both parents/carers and the children. We host the 'Forget me not' café for those suffering from dementia and their friends and carers,

Helen Baker, our Youth and Schools Minister led our young people's activities (Youth Connect, Club JC, and ARK) until she left her post in August 2023. These activities continued for the remainder of the year, run by a dedicated team of volunteers and the clergy. She was a Governor at Southborough Primary School, and managed and led corporate worship there. We would like to thank Helen for the huge contribution she made as Youth and Schools Minister over the past 8 years.

Youth Connect has expanded and flourished during 2023. The group for secondary school age young people meets twice monthly on Saturday evenings. One of the monthly meetings has a movie theme with appropriate snacks and the other meeting has a main activity and a variety of informal activities including table tennis and board games and a meal. The activities have included pancakes, morse code, Lego, cookie baking and an Easter egg hunt.

The group often has ten or more members and is supported by a team of eight volunteers who share the responsibility.

The Warm Space initiative has attracted between 16 and 20 people every week offering friendship and support over lunch of homemade soup and rolls. It continued through the summer months as Welcome Space.

We are involved in 'Hope into Action', a nationwide example of help for the homeless as mentioned below.

Our Easter Experience was attended by around 265 children from the local schools, and our Christmas journey in the Church by pupils from, five local primary schools. We also held regular parade services for the local uniformed organisations.

Our 'After School Hot Chocolate' and 'Summer Ice Cream's event was held monthly outside St Augustine's Church with many children and adults passing by. Additional Outreach events were held during December, including two Advent trails and pictures displayed in the houses and shops between St Luke's and St Augustine's churches. Christmas Together on the Green attracted a few faithful people, in the cold and wet, who sang carols and enjoyed the warming mulled wine and mince pies.

Our website (<https://www.st-augustines.org.uk>) is comprehensive and provides information about all aspects of the life of St Augustine's with St Luke's.

Helping those in need is a demonstration of our faith. As a Church, we give 10% of our income to local Charities and Overseas missions, our 'Away Giving', which amounted to £13,920 in the year. Prominent among these were £1,500 to the Church Army, £1,200 to Bromley Welcare, £2,500 to the Church Mission Society, and £1,200 to 2MakeIT. We gave £2,000 to support our link parish of Mwaikisabe and the Bible College in Kondoa Diocese in Tanzania. We also raised £937 for Ukraine relief via the DEC.

We meet with other churches within the Bromley borough to arrange fundraising events for The Children's Society. Some of our congregation also have collection boxes at home, which raised £615 this year. We raised £308 for The Childrens Society at our Christingle Service in December.

St Augustine's with St Luke's has a link with the parish of St Mark's Mwaikisabe in the Diocese of Kondoa in central Tanzania. In August, a group of six people, including Rev Steve Spencer and Linda Spencer, visited Kondoa and Mwaikisabe. The trip went very well, enabling old friendships to be developed and new ones to be made. The generosity and hospitality of the people of Kondoa and Mwaikisabe and their focus on prayer was inspirational. The visit ended with a service at the new Cathedral in Kondoa where two of the group, Ann and Nigel Pope, were made honorary Canons of the Cathedral which was an unexpected honour.

Mothers' Union members continue to play an active role in Church life, although many of the members are elderly and some find it difficult to attend meetings. Membership of the Mothers' Union is not necessarily about meetings, but about supporting the work of the Mothers' Union world-wide and in Great Britain and Ireland. We do this in our branch through fundraising and craft work – knitting squares for blankets and hats for premature babies, and donating to the food bank.

2023 was a busy year for the Mother's Union at St Augustine's with St Luke's. The February meeting was a very enjoyable and enlightening talk by Jenny Beaney (Diocesan Vice President), assisted by her husband Chris, about her work in Rochester Prison. We had some meetings in the evening, including a successful Cheese and Wine evening when members and visitors heard about Away From It All (AFIA) holiday scheme from Rochester Diocesan AFIA Project Manager, Jocelyn Wright and Mothers' Union work more generally from Mary Margaret Yates, Diocesan President. We joined in Wednesday Holy Communion in April, followed by soup and rolls and in July we had a very small number of members at the Bring and Share lunch. The hot lunch in October, raising funds for AFIA was more successful with some visitors joining members. Our two meditations in Lent and Advent led by Rachel Winn and Verity Mitchell were well-attended and although very different, were very thought-provoking.

Some St Augustine's with St Luke's members attended the Spring Members' meeting in Bexleyheath and the Autumn Members' Meeting near Sevenoaks, meeting members from around the diocese and to

hearing news of the wider MU. Members also joined other members from the Archdeaconry at an Archdeaconry service at St Paulinus, Crayford, and at Rochester Cathedral for Evensong on Mary Sumner Day on 9<sup>th</sup> August.

The 23<sup>rd</sup> Bromley (St Augustine) Scout Group continues to thrive, along with the Brownies and Rainbows.

Our parish magazine, Roundabout, is published in ten months of each year and readership is mainly online although a limited number of copies are printed for those without internet access. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus. Our editors welcome contributions or letters from our readers.

## Ecumenical Relationships

The church is a member of Churches Together in Bromley Common. (CTiBC). The clergy liaise regularly to support one another in prayer and fellowship. Wherever possible we share resources and expertise.

During the year St Augustine's with St Luke's have been involved, along with other local Churches, the 'Hope into Action' initiative. Bromley Town Church leads this initiative which aims to provide homes for those in need. The use of one property has been secured, charitable status has been given for and a paid Empowerment worker position is being advertised. Befriender training and work on safeguarding and policies is ongoing, and a local man recently has returned to the area and is now living in the property

## Volunteers

We would like to thank all the members of our Church who contribute so much to make our Church the community that it is. From the visible jobs such as Churchwarden, to the less noticed jobs such as ARK helpers, we have approximately 50 volunteers, for which we are grateful.

## Financial Review

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS 102.

Overall in 2023 there was a total restricted and unrestricted operating deficit of £3,295. To this was added unrealised gains of £68,138 on the investments. (2022 unrealised losses of £95,311). The operating deficit is compared to a budgeted deficit of £90,350 and the previous year's deficit of £40,533. The most significant variances from the 2023 budget were £44,133 less than budgeted exceptional building and other project expenditure; some of this expenditure has been carried over into the 2024 budget. There was also an increase in stewardship and a reduction in staff costs.

We have budgeted an operating deficit of £760 in 2024. With depreciation of £1,775 and exceptional building and project expenditure of £40,881, the overall deficit is projected to be £43,416.

David Wardley stepped down as Treasurer in April. Many thanks to David for all he did in his many years in that post.

## Reserves Policy

The PCC have established a policy whereby unrestricted funds not invested in tangible fixed assets ('the free reserves') held by the PCC are targeted to be at least 3 months of the resources expended, which equates to £55k (£56k in 2022). At this level, the PCC feels that they would be able to continue the current activities of St Augustine's with St Luke's in the event of a significant drop in funding. At present, the free reserves amount to £849k, which includes £786k held in the Church of England Investment fund.

## Safeguarding

Building on its Risk Assessment programme, which includes protection of children, young people and vulnerable adults, the PCC has encompassed all elements of safeguarding. These now include:

- (a) Adopted and signed the House of Bishops 'Promoting a safer Church' safeguarding policy statement.
- (b) Appointed a Safeguarding officer.
- (c) Agreed a document outlining safeguarding roles within the Church.
- (d) Adopted Church of England Safeguarding Dashboard to monitor safeguarding progress.
- (e) Agreed the creation of a risk register, which includes governance, operational, financial, environmental and regulatory risks, and
- (f) Discussed a draft Health and Safety policy document which included general policy, responsibilities and monitoring procedure. This safety Inspection procedure is continuing in process.

## Structure, governance and management

The PCC operates through the following committees:

### Standing Committee

The Standing Committee is the only one required by law. It has power to transact urgent parochial business between the main PCC meetings, subject to particular directions given by the main Council. The Churchwardens and Officers of the PCC make up its membership and the Incumbent may invite members of its other committees if these are not Officers themselves.

### Finance Committee

This committee considers the budget and accounts of the PCC and other financial matters.

### Worship and Pastoral Care Group

The Incumbent chairs this committee which considers the pattern of worship and pastoral care.

### Property Management Committee

This committee oversees the day-to-day care of church premises and ancillary areas, together with the church room and hall lettings.

### Outreach and Mission

This committee considers outreach and mission in our parish and further afield.

## Administration, Communications and Technology (ACT)

This group considers all aspects of support, training and research in our Church life.

### Review of the year

At the PCC meeting in January 2023, Liz Mullins, Diocesan Generous Giving Adviser, gave a presentation on the Parish Giving Scheme. After questions from members and discussion, the PCC agreed to work with Liz to launch the Parish Giving Scheme (PGS) in the parish with a provisional launch date of June 2023. The PCC approved Away Giving for 2022 and a proposal to spend up to £2,000 on a new printer for the church office. The PCC approved a proposal from the Treasurer to move £30,000 from the PCC Reserves Fund to General Reserves. The PCC approved a proposal to engage the architects, Inkpen Downie to carry out a feasibility study for a project to upgrade the porch and office areas at St Augustine's with a budget of up to £5,000.

At the March meeting, the management accounts for 2022 were presented and accepted by the PCC. The PCC agreed expenditure on a schedule of building projects for 2023 prepared by the Property Committee, with certain provisos: £17,000 at St Luke's; £12,000 at St Augustine's plus £15,000 for replacement chairs. The budget for 2023 and the Annual Report for 2022 were accepted by the PCC. The Outreach and Mission report updated the PCC on plans for the Coronation on the Green event on 8<sup>th</sup> May. The Worship and Pastoral Care report highlighted that the Pastoral Care team is going well and that Warm Space is well attended and appreciated.

The APCM took place on 23<sup>rd</sup> April 2023, following by a PCC meeting on 23<sup>rd</sup> May. The PCC welcomed a second churchwarden, Jeff Blyth, and a new member, Marvia Downie. The PCC agreed the adoption of the House of Bishops' Safeguarding Policy Statement and expenditure of £729 on repairs to the clock at St Luke's. It was reported that Helen Scothern has stood down as Parish Safeguarding Officer (PSO). Recruitment of a new PSO and interim arrangements were discussed. The PCC reviewed draft materials for the PGS presentation on 9<sup>th</sup> July. The drawings produced by Inkpen Downie were presented to the PCC and members were asked for feedback. The PCC discussed a period of prayer, reflection and consultation on our mission as a church. The PCC approved a trip to Tanzania from 27<sup>th</sup> July to 10<sup>th</sup> August 2023 by six members of the church.

On 25<sup>th</sup> June 2023 there was a short PCC meeting to update members about the division of churchwarden duties between Jeff Blyth and Hilary Chittock. Helen Baker announced that she would be leaving her role as Youth and Schools' minister on 13<sup>th</sup> August. Helen was thanked for all that she has given to the parish over the last eight years.

At the July meeting, the new PSO, John Murray updated the PCC on safeguarding in the parish, the steps he has taken since his appointment on 26<sup>th</sup> June and a list of actions for August to September. It was reported that the Standing and Finance Committee will be split into two committees, the Standing Committee and the Finance Committee. Following a request from Bishop Given, the PCC agreed to send £1,000 of our 2023 Away Giving to Kondoa now to enable them to buy food before prices go up further. The PCC were updated about the setting up of a new finance team and about plans to create a centralised system for room bookings and invoicing. Following receipt of a revised estimate of £1,032.60 for repair of the clock at St Luke's, the PCC approved this expenditure. It was reported that there will be a new Communications Group chaired by Marvia Downie.

At the September meeting, there was discussion of increasing the hours of one of the parish administrators in order to handle all the invoicing. It was reported that the response to Generosity Sunday on 9<sup>th</sup> July has been very encouraging; planned giving has increased by close to 20% going forward. It was reported that the first meeting of the new Finance Committee took place on 5<sup>th</sup> October, chaired by Nigel Pope. Hilary Chittock is standing down as Chair of the Property Committee after five

years of service; Christian Major will be the new Chair. The PCC agreed to fund a dedicated safeguarding mobile phone for the PSO.

At the November meeting, the PCC approved a three-part motion concerning the recruitment of a Family, Children and Young People Worker and received an update on covering the role of the former Youth and Schools' Minister. It was reported that Liz Carter will oversee room bookings for both St Augustine's and St Luke's and that our parish administrator will be responsible for managing the invoicing. The PCC approved work on the Scout Hall, subject to a review of the lease by Christian Major. It was reported that there had been issues with our invoicing system over a period of years; steps are now being taken to rectify this situation and no blame is attached to any individual. The PCC approved Alan Gorman as Treasurer. The PCC approved a proposal to offer a 10% increase on the 2023 Diocesan indicative offer, a total of £83,500. We reached a significant Safeguarding milestone at the November PCC meeting because the PCC signed off three Parish Dashboard Safeguarding requirements that enabled us to move from Level 1 Safer Foundations to Level 2 Safer Activities. The PCC agreed 'Guidelines for Responding to a Person Disclosing Abuse', taken from the Parish Safeguarding Manual. Jeff Blyth presented a training 'bite' on the Charity Commission. It was reported that there has been positive feedback on the PCC Away Day which took place on 28<sup>th</sup> October; this provides a starting point in planning for the Parish Weekend which will take place from 5-7<sup>th</sup> January 2024.

In addition to these approvals and discussions, the PCC reviewed safeguarding and reports from the Treasurer and from the operating groups (Outreach and Mission, Worship and Pastoral Care, Property, Communications) at each meeting.

## Administrative Information

St Augustine's church and St Luke's church are situated in Bromley Common and are part of the Diocese of Rochester. The correspondence address is: Southborough Lane, Bromley BR2 8AT.

The PCC is a body corporate (PCC Powers Measure 1956, Church representation Rules 2006) and a charity registered with the Charity Commission No. 1129375.

During the year 2022 and the period from the APCM in May 2023 to date, the following served as members of the PCC,

## PCC Membership 2023

Clergy:	Revd Steve Spencer (Chairman) Revd Rachel Winn
Licensed Lay Minister:	Helen Baker (until 13 <sup>th</sup> August 2023) Alan Mitchell Verity Mitchell
Wardens:	Jeff Blyth (elected 2023) Hilary Chittock (elected 2023)
Parish Safeguarding Officer:	John Murray (from 26 <sup>th</sup> June 2023)
Treasurer:	David Wardley (until 23 <sup>rd</sup> April 2023) Alan Gorman (from 22 <sup>nd</sup> November 2023)
Secretary:	Johanna Gurney



Representatives on Deanery Synod: Nigel Pope (elected 2023)

Elected Members:                      Quinton Bouwer (until 22<sup>nd</sup> March 2023)  
   Marvia Downie (elected 2023)  
   Alan Fyfield (elected 2023)  
   Alan Gorman (elected 2021)  
   Richard Jones (elected 2022)  
   Christian Major (elected 2022)  
   Karen Palmer (elected 2023)

Approved by the PCC and signed on their behalf



Rev'd Steve Spencer

22<sup>nd</sup> April 2024

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
<b>INCOME</b>					
Voluntary income	2a	109,946	713	<b>110,659</b>	105,376
Activities for generating funds	2b	7,730	-	<b>7,730</b>	7,220
Income from investments	2c	22,106	-	<b>22,106</b>	21,642
Church Activities	2d	75,293	-	<b>75,293</b>	56,130
Other income	2e	106	-	<b>106</b>	3,791
<b>Total Income</b>		<b>215,181</b>	<b>713</b>	<b>215,894</b>	<b>194,159</b>
<b>EXPENDITURE</b>					
Church activities	3a	218,989	-	<b>218,989</b>	233,719
Raising funds	3b	-	-	<b>-</b>	119
Other costs	3c	200	-	<b>200</b>	854
<b>Total Expenditure</b>		<b>219,189</b>	<b>-</b>	<b>219,189</b>	<b>234,692</b>
<b>Net Income/Expenditure</b>		<b>(4,008)</b>	<b>713</b>	<b>(3,295)</b>	<b>(40,533)</b>
Net Gains on Investments & Fixed Assets	7	68,138	-	<b>68,138</b>	(95,311)
Transfers between funds	8	-	-	<b>-</b>	-
<b>Net movement in funds</b>		<b>64,130</b>	<b>713</b>	<b>64,843</b>	<b>(135,844)</b>
Total brought forward at 1 January	8	2,039,438	2,109	<b>2,041,547</b>	2,177,391
<b>Total carried forward at 31 December</b>	<b>9</b>	<b>2,103,568</b>	<b>2,822</b>	<b>2,106,390</b>	<b>2,041,547</b>

St Augustine's with St Luke's have no Endowment Funds. They are therefore not shown as a Fund category in these accounts.

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

**BALANCE SHEET AT 31 DECEMBER 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	7a	<b>1,252,050</b>	1,253,075
Investments	7b	<b>786,098</b>	717,960
<b>Total fixed assets</b>		<b>2,038,148</b>	1,971,035
<b>Current assets</b>			
Debtors	4	<b>37,929</b>	25,764
General Deposit Account		-	43,464
Repair Fund Deposit Accounts		<b>5,929</b>	17,990
Cash at bank and in hand		<b>46,249</b>	12,177
		<b>90,107</b>	99,395
Creditors: due within one year	5a	<b>(21,865)</b>	(28,883)
<b>Net current assets</b>		<b>68,242</b>	70,512
<b>Total assets less current liabilities</b>		<b>2,106,390</b>	2,041,547
Creditors: due after one year	5b	-	-
<b>NET ASSETS</b>		<b>2,106,390</b>	2,041,547
<b>Parish Funds</b>			
<b>Unrestricted</b>	8	<b>2,103,568</b>	2,039,438
<b>Restricted</b>	8	<b>2,822</b>	2,109
		<b>2,106,390</b>	2,041,547

Approved by the Parochial Church Council on 3 April 2024 and signed on its behalf

Chairman (Reverend Steve Spencer)

Treasurer (Alan Gorman)

The accompanying notes form a part of these financial statements.

## ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

2 INCOME	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2023	2022
	£	£	£	£
<b>a Voluntary income</b>				
Planned Giving - Gift Aid Reclaimable	53,840	-	<b>53,840</b>	45,726
Planned Giving - Gift Aid Not Reclaimable	35,390	-	<b>35,390</b>	32,274
Collections and Giving eligible for GASDS	3,213	-	<b>3,213</b>	1,795
Charitable Appeals	749	583	<b>1,332</b>	4,585
Flower Appeal	635	-	<b>635</b>	1,205
Other Donations	1,623	-	<b>1,623</b>	3,578
Legacies	-	-	<b>-</b>	3,082
Tax Recoverable (Gift Aid and GASDS)	14,496	130	<b>14,626</b>	13,131
	<b>109,946</b>	<b>713</b>	<b>110,659</b>	<b>105,376</b>
<b>b Activities for generating funds</b>				
Tower Rental (Mobile Aerial)	7,100	-	<b>7,100</b>	6,525
Parish Magazine - Advertising	630	-	<b>630</b>	695
	<b>7,730</b>	<b>-</b>	<b>7,730</b>	<b>7,220</b>
<b>c Income from Investments</b>				
Interest on Bank Deposit	62	-	<b>62</b>	13
Interest from HMRC	269	-	<b>269</b>	42
Interest on Repair Funds	288	-	<b>288</b>	100
Investment Fund Dividends	21,487	-	<b>21,487</b>	21,487
	<b>22,106</b>	<b>-</b>	<b>22,106</b>	<b>21,642</b>
<b>d Income from Church Activities</b>				
Parochial Fees (net of Diocese Fees)	788	-	<b>788</b>	712
Community Activities	3,174	-	<b>3,174</b>	1,735
Parish Magazine Sales	-	-	<b>-</b>	117
Fundraising and Outreach Events	1,808	-	<b>1,808</b>	1,861
Room Hire and Office Rents *	69,523	-	<b>69,523</b>	51,705
	<b>75,293</b>	<b>-</b>	<b>75,293</b>	<b>56,130</b>
<b>e Other incoming resources</b>				
Grants **	-	-	<b>-</b>	3,476
Sundry Income	106	-	<b>106</b>	315
	<b>106</b>	<b>-</b>	<b>106</b>	<b>3,791</b>
<b>Total Income</b>	<b>215,181</b>	<b>713</b>	<b>215,894</b>	<b>194,159</b>

\* Includes some 2020-22 Hall Hire fees from Hope Church

\*\* Received from the Diocese of Rochester "Energy Costs Support Fund".

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

3 EXPENDITURE	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2023	2022
	£	£	£	£
<b>a Church Activities</b>				
Missionary and Charitable Giving (See Note 10)	14,857	-	14,857	22,669
Diocesan Offer	75,907	-	75,907	75,040
Other Ministry Costs	5,548	-	5,548	5,429
Staff Salaries and Pension Costs	45,603	-	45,603	51,894
Facilities Running Costs	62,416	-	62,416	50,756
Facilities Improvements	281	-	281	13,280
Equipment Depreciation	1,025	-	1,025	1,025
Community Activities	747	-	747	999
Back Office (Administration and Technology)	3,262	-	3,262	3,284
Worship	4,104	-	4,104	4,472
Outreach	2,997	-	2,997	3,199
Other Expenses	2,242	-	2,242	1,672
	<u>218,989</u>	<u>-</u>	<u>218,989</u>	<u>233,719</u>
<b>b Raising Funds</b>				
Stewardship	-	-	-	119
	<u>-</u>	<u>-</u>	<u>-</u>	<u>119</u>
<b>c Other Costs</b>				
Governance	200	-	200	-
Bad Debts *	-	-	-	854
Exceptional Items	-	-	-	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>854</u>
<b>Total Expenditure</b>	<u>219,189</u>	<u>-</u>	<u>219,189</u>	<u>234,692</u>

\* 2020 St Luke's Hall Bookings - Bexfit (£215) and Little Kickers (£639)

4 DEBTORS	2023	2022
	£	£
Accrued Tax Recoverable	12,188	13,131
Other Accounts Receivable	25,741	12,633
	<u>37,929</u>	<u>25,764</u>
<b>5 LIABILITIES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>a Creditors: due within one year</b>		
Accounts Payable & Other Liabilities	21,865	28,883
<b>b Creditors: due after one year</b>	-	-

## 1. ACCOUNTING STATEMENTS

### Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### Fund accounting

*Endowment Funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. St Augustine's with St Luke's has no endowment funds.

*Restricted Funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted Funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

### Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

### Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property and listed in the church's inventory. For anything acquired prior to 1 January 2001 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2001 and over £1000 are capitalised and depreciated in the accounts over their anticipated useful life on a straight line basis.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

Depreciation on freehold property, calculated to write off its cost, less anticipated residual value, over its expected useful life, is considered by the PCC to be immaterial, particularly in the light of continuing maintenance. Therefore no depreciation is charged in the financial statements.

# ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

<b>6 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>a</b> Wages and salaries	<b>44,953</b>	51,087
Employer Defined Contribution pension scheme	<b>698</b>	732
Average number of employees	<b>3</b>	4

The PCC employs two part-time parish administrators.

The PCC employed a Youth and Schools Minister and a part-time cleaner until August 2023.

In addition, the PCC contributed towards the Diocesan costs of employing the Reverend Steve Spencer and Reverend Rachel Winn which is included under the "Diocesan Offer" in Note 3.

## **b Related Party Transactions**

A small immaterial portion of the expenses paid to the incumbent may relate to services as Chairman of the PCC.

Linda Spencer, the wife of Reverend Steve Spencer received payments of £8,253 working as part-time Parish Administrator. Adam Winn, the husband of Reverend Rachel Winn received payment of £250 for Hedge Maintenance. No other payments were paid to any PCC member, persons closely connected to them or related parties.

Donations received from PCC members and related parties were £43,927 (excluding Gift Aid).

## **7 FIXED ASSETS & INVESTMENTS**

<b>a Tangible fixed assets</b>	<b>St Luke's Hall Raglan Road £</b>	<b>Other Tangible Fixed Assets £</b>	<b>Total £</b>
ACTUAL / DEEMED COST			
At 1 January 2023	1,250,000	4,100	1,254,100
Additions	-	-	-
Disposals	-	-	-
<b>At 31 December 2023</b>	<b>1,250,000</b>	<b>4,100</b>	<b>1,254,100</b>
DEPRECIATION			
At 1 January 2023	-	1,025	1,025
Charge for the year	-	1,025	1,025
Disposals	-	-	-
<b>At 31 December 2023</b>	<b>-</b>	<b>2,050</b>	<b>2,050</b>
NET BOOK VALUE			
<b>At 31 December 2023</b>	<b>1,250,000</b>	<b>2,050</b>	<b>1,252,050</b>
At 31 December 2022	1,250,000	3,075	1,253,075

The freehold land and buildings comprising of the St Luke's Church Hall, Raglan Road is owned solely by the PCC. The value shown in the accounts is the insurance value as at 1st January 2015. This represents the deemed cost under FRS15 transitional provisions.

## **b Investments**

	<b>£</b>	<b>By Fund Type</b>	<b>£</b>
Market Value at 1st January 2023	<b>717,960</b>	Unrestricted	786,098
Purchases at Cost	-	Restricted	-
Disposals	-	Endowments	-
Unrealised Gains or Losses	68,138		
<b>Market Value at 31st December 2023</b>	<b>786,098</b>	<b>Total</b>	<b>786,098</b>

represented by 34,775 units of the CBF Church of England Investment Fund (Income)

**8 SUMMARY OF FUND MOVEMENTS**

	Balance B/Fwd 1 Jan 2023 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance C/Fwd 31 Dec 2023 £
<b>Unrestricted Funds</b>					
General Reserves	47,811	214,546	(217,002)	12,061	57,416
a Raglan Road	1,250,000	-	-	-	1,250,000
b Investment Fund	717,960	-	-	68,138	786,098
c Repair Funds	17,990	-	-	(12,061)	5,929
d Other Fixed Tangible Assets	3,075	-	(1,025)	-	2,050
e Other Designated	2,602	635	(1,162)	-	2,075
	<b>2,039,438</b>	<b>215,181</b>	<b>(219,189)</b>	<b>68,138</b>	<b>2,103,568</b>
<b>Restricted Funds</b>					
f Kondoa Charitable Giving	147	713	-	-	860
g Hope into Action Charitable Giving	1,500	-	-	-	1,500
h Defibrillator Fund	91	-	-	-	91
j Stained Glass Window	371	-	-	-	371
	<b>2,109</b>	<b>713</b>	<b>-</b>	<b>-</b>	<b>2,822</b>
<b>Total funds</b>	<b>2,041,547</b>	<b>215,894</b>	<b>(219,189)</b>	<b>68,138.00</b>	<b>2,106,390</b>

**Fund Notes**

- a The 'Raglan Road' fund matches the net carrying value of the property St Luke's Hall, Raglan Road in the accounts
- b The Investment fund was setup in 2020 by the PCC to support the ongoing mission of the church following the sale of 40 Rolleston Avenue, with the objective of replacing the rental income with dividend income. The investment fund matches the value of investments held.
- c The 'Repair Funds' are amounts paid to Rochester Diocese intended to fund future repairs to St Augustine's Church, and St Luke's Hall. The funds are interest bearing and fully refundable.
- d The 'Other Fixed Tangible Assets' Fund represents Cameras (£4,100) purchased in Dec 2021 and depreciated over 4 years starting 1 January 2022..
- e The 'Other Designated' fund represents ring fenced amounts for the Flower Guild and Forget-Me-Not.
- f The 'Kondoa Charitable Giving' Fund represents amounts received and donated to Kondoa Diocese or associated projects.
- g The 'Hope into Action Charitable Giving' Fund represents amounts received and donated to Hope into Action.
- h The Defibrillator Fund represents amounts received and monies spent on a Defibrillator at St Augustine's Church.
- j The stained glass window appeal was established in 1997 to fund the provision of a stained glass window in the church. This project is currently suspended, and there was no movement on the fund this year. The funds of £371 raised for the purpose are being held on deposit pending the possible restarting of the project.

**Analysis of transfer between funds**

- c St Augustine's and St Luke's repair funds were funded from General Reserves at a rate of £265 a month. £12,061 was transferred from our repair funds to pay for maintenance to our buildings and interiors.

There were no transfers between Unrestricted and Restricted Funds



**9 ANALYSIS OF NET ASSETS BY FUND**

<b>On 31 Dec 2023</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>	<b>Previous Year £</b>
Tangible Fixed Assets	1,252,050	-	<b>1,252,050</b>	1,253,075
Investments (CBF COE Investment Fund)	786,098	-	<b>786,098</b>	717,960
Current assets	87,285	2,822	<b>90,107</b>	99,395
Current Liabilities: due within one year	(21,865)	-	<b>(21,865)</b>	(28,883)
Long Term Liabilities: due after one year	-	-	-	
	<b>2,103,568</b>	<b>2,822</b>	<b>2,106,390</b>	<b>2,041,547</b>

**10 CHARITABLE GIVING**

St Augustine's donated £14,857 to the following charitable organisations in 2023 (£22,669 in 2022)

***10% Away Giving***

2MakeIT	1,200
Barnabas Trust	400
Bible Reading Fellowship	750
Biblica	300
Bromley Foodbank	250
Bromley Relief in Need	250
Bromley Welcare	1,200
CAP Bromley	420
The Church Army	1,500
Church Mission Society	2,500
Cry in the Dark	750
Kondoa Diocese	2,000
Bromley Homeless Centre	250
Nsumbi Trust	500
SAMS Ireland	400
Scargill Movement	650
Spinnaker Trust	600
	<b>£13,920</b>

***Collections and Appeals***

UKRAINE Relief via DEC	937
Kondoa Diocese	-
	<b>£937</b>

**Total Giving** **£14,857**

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
<b>INCOME</b>					
Voluntary income	2a	101,255	4,121	<b>105,376</b>	111,966
Activities for generating funds	2b	7,220	-	<b>7,220</b>	12,756
Income from investments	2c	21,642	-	<b>21,642</b>	21,645
Church Activities	2d	56,130	-	<b>56,130</b>	50,497
Other income	2e	3,791	-	<b>3,791</b>	239
<b>Total Income</b>		<b>190,038</b>	<b>4,121</b>	<b>194,159</b>	<b>197,103</b>
<b>EXPENDITURE</b>					
Church activities	3a	227,480	6,239	<b>233,719</b>	183,329
Raising funds	3b	119	-	<b>119</b>	-
Other costs	3c	854	-	<b>854</b>	-
<b>Total Expenditure</b>		<b>228,453</b>	<b>6,239</b>	<b>234,692</b>	<b>183,329</b>
<b>Net Income/Expenditure</b>		<b>(38,415)</b>	<b>(2,118)</b>	<b>(40,533)</b>	<b>13,774</b>
Net Gains on Investments & Fixed Assets	7	(95,311)	-	<b>(95,311)</b>	102,238
Transfers between funds	8	-	-	-	-
<b>Net movement in funds</b>		<b>(133,726)</b>	<b>(2,118)</b>	<b>(135,844)</b>	<b>116,012</b>
Total brought forward at 1 January	8	2,173,164	4,227	<b>2,177,391</b>	2,061,379
<b>Total carried forward at 31 December</b>	<b>9</b>	<b>2,039,438</b>	<b>2,109</b>	<b>2,041,547</b>	<b>2,177,391</b>

St Augustine's with St Luke's have no Endowment Funds. They are therefore not shown as a Fund category in these accounts.

## **Independent Examiner's Report to the PCC of St Augustine's, Bromley Common**

I report on the accounts of the church for the year ending 31 December 2023 which are set out on pages 1 to 8

### **Respective responsibilities of the Trustees and the Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christine Case  
Snaefell, Highfield Road  
Biggin Hill  
TN16 3UX  
3 April 2024

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	2022 £
<b>INCOME</b>					
Voluntary income	2a	109,946	713	<b>110,659</b>	105,376
Activities for generating funds	2b	7,730	-	<b>7,730</b>	7,220
Income from investments	2c	22,106	-	<b>22,106</b>	21,642
Church Activities	2d	75,293	-	<b>75,293</b>	56,130
Other income	2e	106	-	<b>106</b>	3,791
<b>Total Income</b>		<b>215,181</b>	<b>713</b>	<b>215,894</b>	<b>194,159</b>
<b>EXPENDITURE</b>					
Church activities	3a	218,989	-	<b>218,989</b>	233,719
Raising funds	3b	-	-	<b>-</b>	119
Other costs	3c	200	-	<b>200</b>	854
<b>Total Expenditure</b>		<b>219,189</b>	<b>-</b>	<b>219,189</b>	<b>234,692</b>
<b>Net Income/Expenditure</b>		<b>(4,008)</b>	<b>713</b>	<b>(3,295)</b>	<b>(40,533)</b>
Net Gains on Investments & Fixed Assets	7	68,138	-	<b>68,138</b>	(95,311)
Transfers between funds	8	-	-	<b>-</b>	-
<b>Net movement in funds</b>		<b>64,130</b>	<b>713</b>	<b>64,843</b>	<b>(135,844)</b>
Total brought forward at 1 January	8	2,039,438	2,109	<b>2,041,547</b>	2,177,391
<b>Total carried forward at 31 December</b>	<b>9</b>	<b>2,103,568</b>	<b>2,822</b>	<b>2,106,390</b>	<b>2,041,547</b>

*St Augustine's with St Luke's have no Endowment Funds. They are therefore not shown as a Fund category in these accounts.*

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

**BALANCE SHEET AT 31 DECEMBER 2023**

	Notes	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	7a	<b>1,252,050</b>	1,253,075
Investments	7b	<b>786,098</b>	717,960
<b>Total fixed assets</b>		<b>2,038,148</b>	1,971,035
<b>Current assets</b>			
Debtors	4	<b>37,929</b>	25,764
General Deposit Account		-	43,464
Repair Fund Deposit Accounts		<b>5,929</b>	17,990
Cash at bank and in hand		<b>46,249</b>	12,177
		<b>90,107</b>	99,395
Creditors: due within one year	5a	<b>(21,865)</b>	(28,883)
<b>Net current assets</b>		<b>68,242</b>	70,512
<b>Total assets less current liabilities</b>		<b>2,106,390</b>	2,041,547
Creditors: due after one year	5b	-	-
<b>NET ASSETS</b>		<b>2,106,390</b>	2,041,547
<b>Parish Funds</b>			
<b>Unrestricted</b>	8	<b>2,103,568</b>	2,039,438
<b>Restricted</b>	8	<b>2,822</b>	2,109
		<b>2,106,390</b>	2,041,547

Approved by the Parochial Church Council on 3 April 2024 and signed on its behalf

Chairman (Reverend Steve Spencer)

Treasurer (Alan Gorman)

The accompanying notes form a part of these financial statements.

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

2 INCOME	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2023	2022
	£	£	£	£
<b>a Voluntary income</b>				
Planned Giving - Gift Aid Reclaimable	53,840	-	<b>53,840</b>	45,726
Planned Giving - Gift Aid Not Reclaimable	35,390	-	<b>35,390</b>	32,274
Collections and Giving eligible for GASDS	3,213	-	<b>3,213</b>	1,795
Charitable Appeals	749	583	<b>1,332</b>	4,585
Flower Appeal	635	-	<b>635</b>	1,205
Other Donations	1,623	-	<b>1,623</b>	3,578
Legacies	-	-	<b>-</b>	3,082
Tax Recoverable (Gift Aid and GASDS)	14,496	130	<b>14,626</b>	13,131
	<b>109,946</b>	<b>713</b>	<b>110,659</b>	<b>105,376</b>
<b>b Activities for generating funds</b>				
Tower Rental (Mobile Aerial)	7,100	-	<b>7,100</b>	6,525
Parish Magazine - Advertising	630	-	<b>630</b>	695
	<b>7,730</b>	<b>-</b>	<b>7,730</b>	<b>7,220</b>
<b>c Income from Investments</b>				
Interest on Bank Deposit	62	-	<b>62</b>	13
Interest from HMRC	269	-	<b>269</b>	42
Interest on Repair Funds	288	-	<b>288</b>	100
Investment Fund Dividends	21,487	-	<b>21,487</b>	21,487
	<b>22,106</b>	<b>-</b>	<b>22,106</b>	<b>21,642</b>
<b>d Income from Church Activities</b>				
Parochial Fees (net of Diocese Fees)	788	-	<b>788</b>	712
Community Activities	3,174	-	<b>3,174</b>	1,735
Parish Magazine Sales	-	-	<b>-</b>	117
Fundraising and Outreach Events	1,808	-	<b>1,808</b>	1,861
Room Hire and Office Rents *	69,523	-	<b>69,523</b>	51,705
	<b>75,293</b>	<b>-</b>	<b>75,293</b>	<b>56,130</b>
<b>e Other incoming resources</b>				
Grants **	-	-	<b>-</b>	3,476
Sundry Income	106	-	<b>106</b>	315
	<b>106</b>	<b>-</b>	<b>106</b>	<b>3,791</b>
<b>Total Income</b>	<b>215,181</b>	<b>713</b>	<b>215,894</b>	<b>194,159</b>

\* Includes some 2020-22 Hall Hire fees from Hope Church

\*\* Received from the Diocese of Rochester "Energy Costs Support Fund".

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

3 EXPENDITURE	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2023	2022
	£	£	£	£
<b>a Church Activities</b>				
Missionary and Charitable Giving (See Note 10)	14,857	-	14,857	22,669
Diocesan Offer	75,907	-	75,907	75,040
Other Ministry Costs	5,548	-	5,548	5,429
Staff Salaries and Pension Costs	45,603	-	45,603	51,894
Facilities Running Costs	62,416	-	62,416	50,756
Facilities Improvements	281	-	281	13,280
Equipment Depreciation	1,025	-	1,025	1,025
Community Activities	747	-	747	999
Back Office (Administration and Technology)	3,262	-	3,262	3,284
Worship	4,104	-	4,104	4,472
Outreach	2,997	-	2,997	3,199
Other Expenses	2,242	-	2,242	1,672
	<u>218,989</u>	<u>-</u>	<u>218,989</u>	<u>233,719</u>
<b>b Raising Funds</b>				
Stewardship	-	-	-	119
	<u>-</u>	<u>-</u>	<u>-</u>	<u>119</u>
<b>c Other Costs</b>				
Governance	200	-	200	-
Bad Debts *	-	-	-	854
Exceptional Items	-	-	-	-
	<u>200</u>	<u>-</u>	<u>200</u>	<u>854</u>
<b>Total Expenditure</b>	<u>219,189</u>	<u>-</u>	<u>219,189</u>	<u>234,692</u>

\* 2020 St Luke's Hall Bookings - Bexfit (£215) and Little Kickers (£639)

4 DEBTORS	2023	2022
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Other Accounts Receivable	25,741	12,633
	<u>37,929</u>	<u>25,764</u>
<b>5 LIABILITIES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>a Creditors: due within one year</b>		
Accounts Payable & Other Liabilities	21,865	28,883
<b>b Creditors: due after one year</b>	-	-

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### Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

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### Fund accounting

*Endowment Funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place. St Augustine's with St Luke's has no endowment funds.

*Restricted Funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor, and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted Funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use are abated in line with those assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

### Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are readily quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

### Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

### Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property and listed in the church's inventory. For anything acquired prior to 1 January 2001 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2001 and over £1000 are capitalised and depreciated in the accounts over their anticipated useful life on a straight line basis.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

Depreciation on freehold property, calculated to write off its cost, less anticipated residual value, over its expected useful life, is considered by the PCC to be immaterial, particularly in the light of continuing maintenance. Therefore no depreciation is charged in the financial statements.



# ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

<b>6 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>a</b> Wages and salaries	<b>44,953</b>	51,087
Employer Defined Contribution pension scheme	<b>698</b>	732
Average number of employees	<b>3</b>	4

The PCC employs two part-time parish administrators.

The PCC employed a Youth and Schools Minister and a part-time cleaner until August 2023.

In addition, the PCC contributed towards the Diocesan costs of employing the Reverend Steve Spencer and Reverend Rachel Winn which is included under the "Diocesan Offer" in Note 3.

## **b Related Party Transactions**

A small immaterial portion of the expenses paid to the incumbent may relate to services as Chairman of the PCC.

Linda Spencer, the wife of Reverend Steve Spencer received payments of £8,253 working as part-time Parish Administrator. Adam Winn, the husband of Reverend Rachel Winn received payment of £250 for Hedge Maintenance. No other payments were paid to any PCC member, persons closely connected to them or related parties.

Donations received from PCC members and related parties were £43,927 (excluding Gift Aid).

## **7 FIXED ASSETS & INVESTMENTS**

<b>a Tangible fixed assets</b>	<b>St Luke's Hall Raglan Road £</b>	<b>Other Tangible Fixed Assets £</b>	<b>Total £</b>
ACTUAL / DEEMED COST			
At 1 January 2023	1,250,000	4,100	1,254,100
Additions	-	-	-
Disposals	-	-	-
<b>At 31 December 2023</b>	<b>1,250,000</b>	<b>4,100</b>	<b>1,254,100</b>
DEPRECIATION			
At 1 January 2023	-	1,025	1,025
Charge for the year	-	1,025	1,025
Disposals	-	-	-
<b>At 31 December 2023</b>	<b>-</b>	<b>2,050</b>	<b>2,050</b>
NET BOOK VALUE			
<b>At 31 December 2023</b>	<b>1,250,000</b>	<b>2,050</b>	<b>1,252,050</b>
At 31 December 2022	1,250,000	3,075	1,253,075

The freehold land and buildings comprising of the St Luke's Church Hall, Raglan Road is owned solely by the PCC. The value shown in the accounts is the insurance value as at 1st January 2015. This represents the deemed cost under FRS15 transitional provisions.

## **b Investments**

	<b>£</b>	<b>By Fund Type</b>	<b>£</b>
Market Value at 1st January 2023	<b>717,960</b>	Unrestricted	786,098
Purchases at Cost	-	Restricted	-
Disposals	-	Endowments	-
Unrealised Gains or Losses	68,138		
<b>Market Value at 31st December 2023</b>	<b>786,098</b>	<b>Total</b>	<b>786,098</b>

represented by 34,775 units of the CBF Church of England Investment Fund (Income)

**8 SUMMARY OF FUND MOVEMENTS**

	Balance B/Fwd 1 Jan 2023 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance C/Fwd 31 Dec 2023 £
<b>Unrestricted Funds</b>					
General Reserves	47,811	214,546	(217,002)	12,061	57,416
a Raglan Road	1,250,000	-	-	-	1,250,000
b Investment Fund	717,960	-	-	68,138	786,098
c Repair Funds	17,990	-	-	(12,061)	5,929
d Other Fixed Tangible Assets	3,075	-	(1,025)	-	2,050
e Other Designated	2,602	635	(1,162)	-	2,075
	<b>2,039,438</b>	<b>215,181</b>	<b>(219,189)</b>	<b>68,138</b>	<b>2,103,568</b>
<b>Restricted Funds</b>					
f Kondoa Charitable Giving	147	713	-	-	860
g Hope into Action Charitable Giving	1,500	-	-	-	1,500
h Defibrillator Fund	91	-	-	-	91
j Stained Glass Window	371	-	-	-	371
	<b>2,109</b>	<b>713</b>	<b>-</b>	<b>-</b>	<b>2,822</b>
<b>Total funds</b>	<b>2,041,547</b>	<b>215,894</b>	<b>(219,189)</b>	<b>68,138.00</b>	<b>2,106,390</b>

**Fund Notes**

- a The 'Raglan Road' fund matches the net carrying value of the property St Luke's Hall, Raglan Road in the accounts
- b The Investment fund was setup in 2020 by the PCC to support the ongoing mission of the church following the sale of 40 Rolleston Avenue, with the objective of replacing the rental income with dividend income. The investment fund matches the value of investments held.
- c The 'Repair Funds' are amounts paid to Rochester Diocese intended to fund future repairs to St Augustine's Church, and St Luke's Hall. The funds are interest bearing and fully refundable.
- d The 'Other Fixed Tangible Assets' Fund represents Cameras (£4,100) purchased in Dec 2021 and depreciated over 4 years starting 1 January 2022..
- e The 'Other Designated' fund represents ring fenced amounts for the Flower Guild and Forget-Me-Not.
- f The 'Kondoa Charitable Giving' Fund represents amounts received and donated to Kondoa Diocese or associated projects.
- g The 'Hope into Action Charitable Giving' Fund represents amounts received and donated to Hope into Action.
- h The Defibrillator Fund represents amounts received and monies spent on a Defibrillator at St Augustine's Church.
- j The stained glass window appeal was established in 1997 to fund the provision of a stained glass window in the church. This project is currently suspended, and there was no movement on the fund this year. The funds of £371 raised for the purpose are being held on deposit pending the possible restarting of the project.

**Analysis of transfer between funds**

- c St Augustine's and St Luke's repair funds were funded from General Reserves at a rate of £265 a month. £12,061 was transferred from our repair funds to pay for maintenance to our buildings and interiors.

There were no transfers between Unrestricted and Restricted Funds

**9 ANALYSIS OF NET ASSETS BY FUND**

<b>On 31 Dec 2023</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>	<b>Previous Year £</b>
Tangible Fixed Assets	1,252,050	-	<b>1,252,050</b>	1,253,075
Investments (CBF COE Investment Fund)	786,098	-	<b>786,098</b>	717,960
Current assets	87,285	2,822	<b>90,107</b>	99,395
Current Liabilities: due within one year	(21,865)	-	<b>(21,865)</b>	(28,883)
Long Term Liabilities: due after one year	-	-	-	
	<b>2,103,568</b>	<b>2,822</b>	<b>2,106,390</b>	<b>2,041,547</b>

**10 CHARITABLE GIVING**

St Augustine's donated £14,857 to the following charitable organisations in 2023 (£22,669 in 2022)

***10% Away Giving***

2MakeIT	1,200
Barnabas Trust	400
Bible Reading Fellowship	750
Biblica	300
Bromley Foodbank	250
Bromley Relief in Need	250
Bromley Welcare	1,200
CAP Bromley	420
The Church Army	1,500
Church Mission Society	2,500
Cry in the Dark	750
Kondoa Diocese	2,000
Bromley Homeless Centre	250
Nsumbi Trust	500
SAMS Ireland	400
Scargill Movement	650
Spinnaker Trust	600
	<b>£13,920</b>

***Collections and Appeals***

UKRAINE Relief via DEC	937
Kondoa Diocese	-
	<b>£937</b>

**Total Giving** **£14,857**

ST AUGUSTINE'S with ST LUKE'S CHURCH, BROMLEY COMMON

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	2021 £
<b>INCOME</b>					
Voluntary income	2a	101,255	4,121	<b>105,376</b>	111,966
Activities for generating funds	2b	7,220	-	<b>7,220</b>	12,756
Income from investments	2c	21,642	-	<b>21,642</b>	21,645
Church Activities	2d	56,130	-	<b>56,130</b>	50,497
Other income	2e	3,791	-	<b>3,791</b>	239
<b>Total Income</b>		<b>190,038</b>	<b>4,121</b>	<b>194,159</b>	197,103
<b>EXPENDITURE</b>					
Church activities	3a	227,480	6,239	<b>233,719</b>	183,329
Raising funds	3b	119	-	<b>119</b>	-
Other costs	3c	854	-	<b>854</b>	-
<b>Total Expenditure</b>		<b>228,453</b>	<b>6,239</b>	<b>234,692</b>	183,329
<b>Net Income/Expenditure</b>		<b>(38,415)</b>	<b>(2,118)</b>	<b>(40,533)</b>	13,774
Net Gains on Investments & Fixed Assets	7	(95,311)	-	<b>(95,311)</b>	102,238
Transfers between funds	8	-	-	-	-
<b>Net movement in funds</b>		<b>(133,726)</b>	<b>(2,118)</b>	<b>(135,844)</b>	116,012
Total brought forward at 1 January	8	2,173,164	4,227	<b>2,177,391</b>	2,061,379
<b>Total carried forward at 31 December</b>	9	<b>2,039,438</b>	<b>2,109</b>	<b>2,041,547</b>	2,177,391

*St Augustine's with St Luke's have no Endowment Funds. They are therefore not shown as a Fund category in these accounts.*

## **Independent Examiner's Report to the PCC of St Augustine's, Bromley Common**

I report on the accounts of the church for the year ending 31 December 2023 which are set out on pages 1 to 8

### **Respective responsibilities of the Trustees and the Examiner**

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christine Case  
Snaefell, Highfield Road  
Biggin Hill  
TN16 3UX  
3 April 2024