

Trustees' Annual Report

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

For the year ended 31 December 2025

1. Administrative Information

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

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

Incumbent (Chair): Revd Steve Spencer

Curate: Revd Becky Willoughby

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

A list of PCC members and officers is set out in Section 9.

2. Aims and Purposes

The PCC of St Augustine's with St Luke's has responsibility for co-operating with the incumbent in promoting, within the parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

The PCC is also responsible for the care and maintenance of St Augustine's Church and Church Rooms, and St Luke's Hall. The church building at St Luke's is leased to Hope Church, with provision for Anglican worship on agreed occasions.

3. Public Benefit

In planning its activities, the PCC has had due regard to the Charity Commission's guidance on public benefit and, in particular, the guidance on charities for the advancement of religion. The PCC seeks to enable people of all ages and backgrounds to explore the Christian faith, to participate in worship, and to benefit from pastoral care, community activities and outreach.

4. Activities and Achievements

Worship and Ministry

Regular Sunday and midweek worship continued throughout the year at St Augustine's and St Luke's, with services also streamed online. Average attendance at the main Sunday service was [96]. Monthly café -style services and evening services at St Luke's were well attended.

The parish marked key life events through baptisms, funerals and other pastoral offices. As at 31 December 2025 the Electoral Roll stood at 110.

Mission, Outreach and Community Engagement

The parish delivered a range of mission and outreach activities serving children, young people, families and older members of the community. Regular, weekly groups included ARK (parent and toddler group), Youth Club, CAMEO (Come & Meet Each Other) and Welcome Space, monthly Men in Church social. Seasonal outreach included Messy Church on the Green, school engagement at Christmas and Easter, and participation in Churches Together in Bromley Common events.

A Family, Children and Young People Worker was appointed in 2024 and has continued in 2025 the strengthening and developing of this area of ministry.

Buildings and Facilities

The PCC maintained and managed St Augustine's Church and rooms and St Luke's Hall for church and community use. The buildings were used by local groups, charities and hirers, providing community benefit and generating income to support the parish's charitable objectives. Regular maintenance was undertaken and longer-term- planning progressed.

Giving and Support for Others

The PCC gave approximately 10% of income to local, national and overseas charities and mission partners ("Away Giving"), totalling £18,250. This included support for diocesan and national organisations and the parish link with Mwaikisabe in the Diocese of Kondoa, Tanzania.

Volunteers

The PCC is grateful for the contribution of around 60 volunteers who serve the parish in a wide range of roles and enable worship, pastoral care, outreach and the running of parish facilities.

5. Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, FRS 102 and the Charities SORP.

For the year, the PCC recorded a net deficit of £19,302. This outcome included the receipt of a £37,442 legacy and unrealised losses of £32,146 were recognised on investments.

The PCC has budgeted for a modest operating deficit in 2026, and some exceptional project expenditure.

6. Reserves Policy

The PCC's reserves policy targets free reserves of £918,000 to cover:

- ongoing running costs,
- planned future projects, and
- unforeseen events.

At 31 December 2025, free reserves stood at £836,000. The PCC considers reserves to be sufficient but not excessive and will review the policy at least every three years.

7. Safeguarding

The PCC has adopted and complies with the House of Bishops' Safeguarding Policy and Practice Guidance. Safeguarding is a standing item at PCC meetings. Policies, procedures and risk assessments were reviewed during the year, and safeguarding training is undertaken in line with diocesan requirements. The PCC is committed to promoting a safe church for children, young people and vulnerable adults.

8. Structure, Governance and Management

The PCC is responsible for the governance of the parish and operates through standing and sub-committees covering finance, worship and property. The PCC met regularly during the year and received reports from officers and committees.

Trustees' Responsibilities

The members of the PCC are the charity trustees. They are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and regulations, and for safeguarding the assets of the charity and taking reasonable steps to prevent and detect fraud and other irregularities.

Risk Management

The PCC has reviewed the major risks to which the charity is exposed, including governance, financial, operational, safeguarding and property risks. Systems and procedures are in place to manage and mitigate these risks, and a risk register is maintained and reviewed.

9. PCC Membership

Clergy:	Revd Steve Spencer (Chairman) Revd Becky Willoughby
Licensed Lay Ministers:	Alan Mitchell Verity Mitchell
Wardens:	Jeff Blyth (elected 2023) Hilary Chittock (elected 2020))
Parish Safeguarding Officer:	John Murray until 1 November 2025, Rev Steve Spencer from 1 November 2025 until 9 th January 2026 then Andrew Gurney
Treasurer:	Jan Fox
Secretary:	Johanna Gurney
Representatives on Deanery Synod:	Nigel Pope (elected 2020, re-elected 2023)

Elected Members:

Alan Fyfield (elected 2020, re-elected 2023)
Richard Jones (until APCM 2025)
Christian Major (elected 2022, re-elected 2025)
John Murray (elected 2024)
Ann Pope (elected 2024)
Christine Regas (elected 2024)
Andrew Rutherford (elected 2025)

10. Approval

Approved by the PCC and signed on its behalf:

A handwritten signature in dark ink that reads "Revd Steve Spencer". The signature is written in a cursive style with a large, stylized 'S' at the end.

Revd Steve Spencer
Chair of the PCC
25 March 2026

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
INCOME					
Voluntary income	2a	147,490	913	148,403	144,511
Activities for generating funds	2b	4,050	-	4,050	7,650
Income from investments	2c	23,075	-	23,075	22,478
Church Activities	2d	83,160	-	83,160	75,452
Other income	2e	32	-	32	66
Total Income		257,807	913	258,720	250,157
EXPENDITURE					
Church activities	3a	243,376	2,500	245,876	238,383
Raising funds	3b	-	-	-	-
Other costs	3c	-	-	-	-
Total Expenditure		243,376	2,500	245,876	238,383
Net Income/Expenditure		14,431	(1,587)	12,844	11,774
Net Gains on Investments & Fixed Assets	7	(32,146)	-	(32,146)	17,993
Transfers between funds	8	-	-	-	-
Net movement in funds		(17,715)	(1,587)	(19,302)	29,767
Total brought forward at 1 January	8	2,132,041	4,116	2,136,157	2,106,390
Total carried forward at 31 December	9	2,114,326	2,529	2,116,855	2,136,157

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 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	7a	1,277,259	1,283,303
Investments	7b	771,945	804,091
Total fixed assets		2,049,204	2,087,394
Current assets			
Debtors	4	12,396	20,415
General Deposit Account		45,000	-
Repair Fund Deposit Accounts		11,774	8,831
Cash at bank and in hand		17,506	30,162
		86,676	59,408
Creditors: due within one year	5a	(19,025)	(10,645)
Net current assets		67,651	48,763
Total assets less current liabilities		2,116,855	2,136,157
Creditors: due after one year	5b	-	-
NET ASSETS		2,116,855	2,136,157
Parish Funds			
Unrestricted	8	2,114,326	2,132,041
Restricted	8	2,529	4,116
		2,116,855	2,136,157

Approved by the Parochial Church Council on 25 March 2026 and signed on its behalf

Rev'd Steve Spencer

Chairman (Reverend Steve Spencer)

NWP

Chair of Finance Committee (Nigel Pope)

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 £	2025 £	2024 £
a Voluntary income				
Planned Giving - Gift Aid Reclaimable	55,782	-	55,782	60,942
Planned Giving - Gift Aid Not Reclaimable	39,135	-	39,135	38,150
Collections and Giving eligible for GASDS	1,787	-	1,787	3,760
Charitable Appeals	-	900	900	11,384
Flower Appeal	621	-	621	1,070
Other Donations	368	-	368	760
Legacies	37,422	-	37,422	11,136
Tax Recoverable (Gift Aid and GASDS)	12,375	13	12,388	17,309
	147,490	913	148,403	144,511
b Activities for generating funds				
Tower Rental (Mobile Aerial)	3,550	-	3,550	7,100
Parish Magazine - Advertising	500	-	500	550
	4,050	-	4,050	7,650
c Income from Investments				
Interest on Bank Deposit	-	-	-	-
Interest from HMRC	209	-	209	308
Interest on Repair Funds	293	-	293	252
Investment Fund Dividends	22,573	-	22,573	21,918
	23,075	-	23,075	22,478
d Income from Church Activities				
Parochial Fees (net of Diocese Fees)	1,118	-	1,118	1,291
Community Activities	3,073	-	3,073	3,124
Parish Magazine Sales	-	-	-	-
Fundraising and Outreach Events	534	-	534	869
Room Hire and Office Rents	78,435	-	78,435	70,168
	83,160	-	83,160	75,452
Grants	-	-	-	-
Sundry Income	32	-	32	66
	32	-	32	66
Total Income	257,807	913	258,720	250,157

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

3 EXPENDITURE	Unrestricted	Restricted	TOTAL FUNDS	
	Funds	Funds	2025	2024
	£	£	£	£
a Church Activities				
Missionary and Charitable Giving (See Note 10)	18,250	2,500	20,750	18,450
Diocesan Offer	87,675	-	87,675	83,500
Other Ministry Costs	6,828	-	6,828	7,039
Staff Salaries and Pension Costs	48,617	-	48,617	33,357
Facilities Running Costs	58,088	-	58,088	78,494
Facilities Improvements	-	-	-	-
Equipment Depreciation	6,044	-	6,044	1,785
Community Activities	1,777	-	1,777	1,370
Back Office (Administration and Technology)	5,157	-	5,157	4,203
Worship	7,631	-	7,631	4,634
Outreach	1,277	-	1,277	2,658
Other Expenses	2,032	-	2,032	2,893
	243,376	2,500	245,876	238,383
b Raising Funds				
Stewardship	-	-	-	-
	-	-	-	-
c Other Costs				
Governance	-	-	-	-
Bad Debts	-	-	-	-
Exceptional Items	-	-	-	-
	-	-	-	-
Total Expenditure	243,376	2,500	245,876	238,383

4 DEBTORS	2025	2024
	£	£
Accrued tax recoverable	5,087	8,076
Other accounts receivable	7,309	12,339
	12,396	20,415

5 LIABILITIES	2025	2024
	£	£
a Creditors: due within one year		
Accounts Payable & Other Liabilities	19,025	10,645
b Creditors: due after one year	-	-

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

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 between four and ten 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

6 STAFF COSTS	2025	2024
	£	£
a Wages and salaries	47,564	32,795
Employer Defined Contribution pension scheme	1,053	557
Average number of employees	2	2

During 2025, the PCC employed a part-time parish administrator and a Family, young people and children worker. During the year the PCC also employed an empowerment worker who worked entirely for Hope Into Action and whose costs were entirely recharged to Hope Into Action. No costs are shown in these accounts in respect of this employee.

In addition, the PCC contributed towards the Diocesan costs of employing the Reverend Steve Spencer and Reverend Becky Willoughby 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 in 2024 of £5,895, working as part-time Parish Administrator. No payments were paid to any PCC member, persons closely connected to them or related parties.

Donations received from PCC members and related parties were £44,493 (2024:£49,361) (excluding gift aid).

7 FIXED ASSETS & INVESTMENTS

a Tangible fixed assets	St Luke's Hall Raglan Road £	Other Tangible Fixed Assets £	Total £
ACTUAL / DEEMED COST			
At 1 January 2025	1,250,000	37,138	1,287,138
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	1,250,000	37,138	1,287,138
DEPRECIATION			
At 1 January 2025	-	3,835	3,835
Charge for the year	-	6,044	6,044
Disposals	-	-	-
At 31 December 2025	-	9,879	9,879
NET BOOK VALUE			
At 31 December 2025	1,250,000	27,259	1,277,259
At 31 December 2024	1,250,000	33,303	1,283,303

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

	£	By Fund Type	£
Market Value at 1st January 2025	804,091	Unrestricted	771,945
Purchases at Cost	-	Restricted	-
Disposals	-	Endowments	-
Unrealised Gains or Losses	(32,146)		
Market Value at 31st December 2025	771,945	Total	771,945

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

8 SUMMARY OF FUND MOVEMENTS

	Balance B/Fwd 1 Jan 2025 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance C/Fwd 31 Dec 2025 £
Unrestricted Funds					
General Reserves	33,626	257,186	(236,265)	(2,943)	51,604
a Raglan Road	1,250,000	-	-	-	1,250,000
b Investment Fund	804,091	-	-	(32,146)	771,945
c Repair Funds	8,831	-	-	2,943	11,774
d Other Fixed Tangible Assets	33,303	-	(6,044)	-	27,259
e Other Designated	2,190	621	(1,067)	-	1,744
	2,132,041	257,807	(243,376)	(32,146)	2,114,326
Restricted Funds					
f Kondoa Charitable Giving	2,154	913	(1,000)	-	2,067
g Hope into Action Charitable Giving	1,500	-	(1,500)	-	-
h Defibrillator Fund	91	-	-	-	91
j Stained Glass Window	371	-	-	-	371
	4,116	913	- 2,500	-	2,529
Total funds	2,136,157	258,720	(245,876)	(32,146)	2,116,855

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 2021, photocopier (£4,770), microphones and audio equipment (£6,667) purchased in 2024 all being depreciated over 4 years and Church chairs purchased in 2024 costing £21,601 being depreciated over 10 years.
- 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 with St Luke's repair funds were funded from General Reserves at a rate of £265 a month for 10 months plus interest.

There were no transfers between Unrestricted and Restricted Funds

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

9 ANALYSIS OF NET ASSETS BY FUND

At 31 Dec 2025	Unrestricted Funds £	Restricted Funds £	Total Funds £	Previous Year £
Tangible Fixed Assets	1,277,259	-	1,277,259	1,283,303
Investments (CBF COE Investment Fund)	771,945	-	771,945	804,091
Current assets	84,147	2,529	86,676	59,408
Current Liabilities: due within one year	(19,025)	-	(19,025)	(10,645)
	2,114,326	2,529	2,116,855	2,136,157

10 CHARITABLE GIVING

St Augustine's with St Luke's donated £20,750 to the following organisations in 2025 (2024 £18,450)

	2025 £	2024 £
10% Away Giving - unrestricted		
2MakeIT	1,600	1,500
Bible Reading Fellowship	1,050	1,000
Bromley Foodbank	250	250
Bromley Relief in Need	250	250
Bromley Welcare	1,500	1,400
CAP Bromley	600	480
The Church Army	1,600	1,800
Church Mission Society	3,200	3,000
Cry in the Dark	1,100	1,000
Kondoa Diocese	2,750	2,750
Bromley Homeless Centre	250	250
Nsumbi Trust	-	570
SAMS Ireland	600	600
Scargill Movement	850	850
Spinnaker Trust	800	800
Poverty & Hope	1,250	1,000
Rock UK	600	-
Total unrestricted giving	18,250	17,500
Restricted giving		
Kondoa	1,000	950
Hope Into Action	1,500	-
	2,500	950
Total Charitable Giving	20,750	18,450

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

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	2023 £
INCOME					
Voluntary income	2a	142,267	2,244	144,511	110,659
Activities for generating funds	2b	7,650	-	7,650	7,730
Income from investments	2c	22,478	-	22,478	22,106
Church Activities	2d	75,452	-	75,452	75,293
Other income	2e	66	-	66	106
Total Income		247,913	2,244	250,157	215,894
EXPENDITURE					
Church activities	3a	237,433	950	238,383	218,989
Raising funds	3b	-	-	-	-
Other costs	3c	-	-	-	200
Total Expenditure		237,433	950	238,383	219,189
Net Income/Expenditure		10,480	1,294	11,774	(3,295)
Net Gains on Investments & Fixed Assets	7	17,993	-	17,993	68,138
Transfers between funds	8	-	-	-	-
Net movement in funds		28,473	1,294	29,767	64,843
Total brought forward at 1 January	8	2,103,568	2,822	2,106,390	2,041,547
Total carried forward at 31 December	9	2,132,041	4,116	2,136,157	2,106,390

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 ended 31 December 2025 which are set out on pages 1 to 9

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
25 March 2026