THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARBORNE

England & Wales · Charity number 1132862

Details

Other names	ST JOHN'S CHURCH, HARBORNE
Status	Registered
Legal form	Previously excepted
Registered	2009-11-21
Register	View on the Charity Commission register

Contact

Address	214 High Street Harborne Birmingham B17 9PT
Phone	01214274601
Email	hello@stjohnsharborne.org
Website	www.stjohnsharborne.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lebanon
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£786,412	£797,501	£1,534,361	11
2023-12-31	£739,078	£770,838	£1,517,450	11
2022-12-31	£941,443	£1,231,291	£1,531,210	11
2021-12-31	£1,142,923	£1,427,896	£1,722,059	14
2020-12-31	£868,789	£3,470,985	£1,947,031	13

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Trustees

Name	Role	Appointed
Rev Jonathan Mark Tattersall	Chair	2019-06-30
Abigail Ruth Heyes		2026-04-14
Adam David Best		2025-04-30
Adrian Vaughan Collings BSc.MSC.		2020-10-19
Andrea Harden		2025-04-30
Andrew Charles Ferrari		2022-04-27
Angela Parker		2026-04-22
Brian Collin Nganwa		2023-04-26
DAVID ATKINS		2023-04-26
Dr Geoffrey James Heyes		2022-04-27
Dr Hannah Elizabeth Reed		2022-04-27
Dr James David Reed		2026-04-22
Dr Manikam Mayandithevar		2025-04-30
Dr Richard John Harrison		2023-04-26
Jane Lovell		2025-04-30
Karen Sara Thomas		2023-04-26
Katherine Helen Mary Collins		2022-09-07
Mark Nathan Poyner		2023-04-26
Mark Stephen Witheridge		2023-04-26
Philip Varley		2022-04-27
Rev Benjamin Adam Baker		2021-10-13
Rev James Noel Gandon		2025-11-01
Rev Joanne Helen Jennings		2022-06-25
Ronald Edward Wicken		2023-04-26
Ruth Elizabeth Beresford Smith		2022-04-27

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, H

England & Wales - Charity number 1132862

Accounts

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

2024

TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31st DECEMBER 2024

Registered Charity Number 1132862

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

CONTENTS

	Page
Trustees' Report	1 – 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	13
Statement of Cash Flows	15
Notes to the Accounts	16 - 26

TRUSTEES' REPORT FOR THE YEAR ENDED 31st DECEMBER 2024

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31st December 2024. The PCC are the Trustees of the registered Charity.

Objectives and Activities

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

How our activities deliver public benefit and who has benefitted

We are pleased to report that Church services and activities have taken place with regular Sunday and Thursday services and other activities each week. A number of services have continued to be available online each month. All of this enables people to belong to a community of faith and benefit from worship, prayer, teaching and being together.

In 2024 St John's had a worshipping community including children of up to approximately 357 across all services. In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. It is estimated that by the end of the year the equivalent of up to 203 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities.

The activities are varied and cover a whole range of different areas and the following provides a brief summary:

1. Worship team and other musical / singing activities in support of Sunday and Thursday services and other events;
2. Powerhouse – prayer, worship and reflective times;
3. Discipleship / Home Groups / Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study;
4. 321 / Chosen and similar courses – these help people to understand the Christian faith;
5. Working with a range of activities with toddlers, children, young people and student groups;
6. Bridge building activities to support the local community;
    a. Saturday morning community café operating on 2 mornings a month welcoming all to come and enjoy a warm space and some companionship including a repair café where people can bring in broken items for repair,
    b. Recovery ministry with the aim of supporting those who need help from difficult and challenging events in their lives,
    c. Resource days which have provided many essential items for the community,
    d. English language courses,
    e. Friday evening community meals, and
    f. A warm space on a Monday with arts & crafts available with refreshments and time to meet others.

7. Supporting older people and those from the community seeking help including working with local care homes.
8. Crossway – With two main areas of activity including:
    a. Providing help to those in debt and needing support, and
    b. Healing prayer centre for those seeking prayer for healing.
9. Prayer ministries and groups meeting together for prayer for specific needs on a regular basis.
10. Marriage course – support for couples wanting to improve their relationship.

These and other activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have one clergy appointed to the Church plus a curate who is licensed to the Parish, we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The success criterion is to ask whether an activity helps, supports, encourages and builds up people in their lives and faith. The PCC and staff regularly review the activities of the Church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

Structure, Governance and Management – *Governing Document*

St John's Chruch, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Recruitment and Appointment of PCC

The PCC is elected from those members of the congregation who have been on the electoral roll for at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral roll of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC.

PCC Induction and Training

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A briefing is given by the PCC treasurer and the Chair to any new members on any important current topics as well as training on key areas (including safeguarding).

Organisation Structure

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicar (post vacant at 31st December 2024), Curate, Church Wardens, Treasurer (post vacant at 31st December 2024), PCC Vice-Chair, and PCC Secretary.

The Church Wardens are members of the PCC and inter alia form a direct link between the Bishop and the parish. They see the PCC carries out its responsibilities for the care, maintenance and insurance of the Church, its contents, grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the Church's premises at appropriate intervals and report to the APCM.

The PCC employed 11 members of staff at 31st December 2024, some of whom lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar and Curate who are employed by the Diocese of Birmingham on behalf of the Church of England, plus 2 self-supporting volunteer roles (Associate Worship Minister and Small Groups Pastor).

The employed people split across the activities are as follows

Operations 2, Safeguarding 1, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications, Finance & Secretarial 3

Key Management Personnel

The Key Management Personnel of the Charity are the Vicar (Revd J Tattersall), Church wardens (Mr P Varley and Mrs K Collins), and all the Trustees of the Charity.

Welcoming of Revd Jon Tattersall, replacing Revd Leonard Browne as vicar of St John's

One key development in 2024 was the appointment of Revd Jon Tattersall as vicar of St John's in October 2024 following departure of Revd Leonard Browne in January 2024. We are extremely grateful to Revd Leonard Browne for his years of service to St Johns, in particular overseeing our building project and the revitalisation project at St Mary's Church in Bearwood.

We are excited for the next phase of life at St John's with Revd Jon Tattersall as our vicar.

Revd Ben Baker continued to be dual licensed to St Mary's and St John's during 2024.

Pension Scheme

The PCC joined the scheme operated by the Birmingham Diocese and the provider is Aviva. The PCC are contributing 3% in line with the regulations.

Pay & Remuneration of Key Management Personnel and Employees

The pay of the clergy is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar has the benefit of a Diocesan owned vicarage and the associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs.

The role of the Church Warden is voluntary and no payment is made for that appointment.

The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the Trustees and a cost of living rise applied as appropriate.

Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

David Atkins		
Benjamin Baker	Clergy	
Leonard Browne	Clergy	Until January 24
Paddy Burke		
Anthony Collins		
Katherine Collins	Warden & Interim Treasurer	
Adrian Collings	Deanery / Diocesan Synod	
Andy Ferrari		
Richard Harrison		
David Harvey		Until April 2024
Geoff Heyes		
Jo Jennings	Clergy	
Kathy Lee Cole		
Brian Nganwa		
Mark Poyner		
Marian Pretlove		
Peter Pretlove	Deanery Synod	
Hannah Reed	PCC Secretary	
Ruth Smith		
Jon Tattersall	Clergy	Chair from October 2024
Karen Thomas		
Phil Varley	Warden & Interim Treasurer	
Mark Witheridge		
James Whitehouse	Vice Chair	Deanery Synod until June 2024
Ronald Wicken	Deanery Synod	

Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults. The required levels of checks and training are undertaken for everyone involved with leadership and all complete the necessary training.

Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the Autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. Access to the details of individual donations is only available to the Operations Manager and the Gift Aid Secretary. The Trustees and staff are only given summary reports of income. The Church does not use any professional fundraisers.

Financial review for 2024 and 2023

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

General Fund – Income and Expenditure (k = £'000s)

The overall surplus for the year after funds transfer was £5k. This was significantly more favourable than expected and compared to a deficit of £18k in the prior year reflecting reduced expenditure in respect of Global Partner Support and facilities.

Funds transfers were to cover the Community Pastor salary during the year and various other items.

The overall income for St John's reduced from £719k in 2023 to £710k in 2024 primarily as a result of an adjustment to legacy income and a decline in charitable giving. This was partly offset by increased income from room hire of the facilities of St Johns.

Costs decreased year on year by £28k as part of (i) reduced expenditure on Global Partner Support together with (ii) savings in respect of staff costs during a vacancy in the worship pastor role, and (iii) reduced expenditure on properties.

Restricted Funds (Note 12 Church Funds)

Bridge Building – Costs of £0.9k on the Community Café, Warm Rooms and Recovery ministry were more than offset by grant income of £2.5k from Birmingham City Council.

Resurrection Church – The financial support for the Church in Beirut was £74k.

Worship Fund – Expenditure of £1.4k on new worship equipment reduced this fund to £6.9k.

Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £1,084k which is an increase of £28k from the position at the end of 2023. The market value of the property on Milford Copse and the Crossway have, after taking advice, been left unchanged whilst the 36% investment in Ducklington increased by £28k in line with the lowest estimate of current value. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

Legacy funds – A closing balance of £164k showing a reduction of £17k following the transfer to the general fund to cover the Community Pastor salary and other related costs.

Reserves Policy

The policy of the PCC is to distribute its reserves in accordance with the mission of the Church of England whilst ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2024, the PCC held a total cash fund of £432k (2023, £437k) and the overall unrestricted fund for the Charity was £1.5m (2023, £1.5m). Net current assets were £448k (2023, £461k).

Fixed assets in the designated property housing fund had a closing fair value of £1,084k (2023, £1,056k).

There was a positive balance on the general fund of £272k (2023, £269k) against a policy reserve requirement of holding no less than £125k.

The policy of holding no less than £125k has been based upon the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse and 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the charitable income comes from members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125k is entirely appropriate.

Global Partner Support and grant making policy

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne ('*resourcing mission to reach the world*') and is part of the whole mission of the Church.

The objectives of GPS are

- To promote interest in local and global mission;
- To contribute to equipping members of St John's for mission;
- To support and nurture people as together we seek to discern God's calling on their lives;
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies;
- To support our mission partners;
- To co-ordinate prayer for our mission partners and projects;
- To review supported projects; and
- To manage the GPS budget.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission in the UK and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

Plans for the future

The current plans for the future ministry of St John's are affordable. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

As we navigate a new season, we have a sense that God is calling us to focus on three core priorities: Encounter, Formation, and Mission.

- Encounter is at the heart of our purpose. We were created to know and glorify God, and our gatherings must remain places where people can experience His presence in transformative ways. We want authentic, multi-generational worship to be central to our life as a church, ensuring that all who come find a space to encounter Jesus.
- Formation is about becoming more like Christ. In a rapidly shifting cultural landscape, we must be deeply rooted in Scripture, shaped by the Holy Spirit, and committed to intentional discipleship. By prioritising biblical teaching, spiritual practices, and pastoral care, we want to cultivate a church that is resilient, authentic, and deeply engaged with the world.
- Mission reminds us that the church exists not for itself but for others. We must renew our commitment to sharing the gospel, restoring confidence in personal witness, and serving our community with love and justice. This includes revitalising evangelistic initiatives such as Alpha and exploring new opportunities for outreach.

As we move forward, our early sense is that God is calling us to greater clarity and focus—to be a Christ-centred, Spirit-empowered church, united in purpose and committed to His Kingdom work in Harborne and beyond.

Going Concern & Future uncertainties

The Trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The Trustees are not aware of any material uncertainties that will affect the charity's ability to continue.

Reference and Administrative Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)
Charity Registration Number	1132862
Principal Office & Registered Address	St John's Church High Street, Harborne Birmingham, B17 9PT

Solicitors	**Primary Bankers**	**Independent Examiner**
Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	Helen Blundell Crowe UK LLP Black Country House Rounds Green Road Oldbury West Midlands B69 2DG

Secondary Bankers: CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Trustees' (PCC) responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards 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 charity will continue in operation.

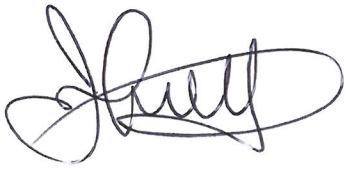
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners for 2025

Helen Blundell of Crowe UK LLP has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parochial Church Meeting on 30th April 2025.

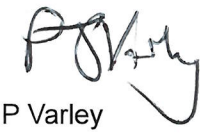
Approved by the PCC on 24 March 2025 and signed on its behalf by:



Revd Jon Tattersall
PCC Chairman



Mrs K Collins
Church Warden & Interim Treasurer



Mr P Varley
Church Warden & Interim Treasurer

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH, HARBORNE

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an independent examiner's 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 or for this report.

Signed: Helen Blundell

Helen Blundell LLB FCA FCIE DChA
Crowe UK LLP
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Date: 31 March 2025

St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Statement of financial activities

31st December 2024	Note	Restricted funds	Unrestricted funds		Total funds 2024
		£	General Fund £	Designated Fund £	
Income and endowments from					
Donations and legacies	2	76,338	680,375	-	756,713
Charitable activities	4	-	25,906	-	25,906
Investments	3	-	3,793	-	3,793
Total income		**76,338**	**710,075**	**-**	**786,412**
Expenditure on:					
Charitable activities	4	(76,076)	(721,425)	-	(797,501)
Total expenditure		**(76,076)**	**(721,425)**	**-**	**(797,501)**
Net income / (expenditure) before revaluation		**261**	**(11,350)**	**-**	**(11,089)**
Net gains / (losses) on revaluation of investments	9	-	-	28,000	28,000
Net income / (expenditure)		**261**	**(11,350)**	**28,000**	**16,911**
Transfers between funds		-	17,000	(17,000)	-
Net movement in funds		**261**	**5,650**	**11,000**	**16,911**
Reconciliation of funds					
Total funds brought forward		11,808	268,757	1,236,885	1,517,450
Total funds carried forward		**12,069**	**274,407**	**1,247,885**	**1,534,361**

The notes on pages 16 to 26 form part of these accounts. There were no recognised gains and losses for 2024 other than those included in the Statement of Financial Activities

All income and expenditure relates to continuing operations.

Statement of financial activities

31st December 2023	Note	Restricted funds £	Unrestricted funds: General Fund £	Unrestricted funds: Designated Fund £	Total funds 2023
Income and endowments from					
Donations and legacies	2	19,833	691,040	-	710,873
Charitable activities	4	-	25,192	-	25,192
Investments	3	-	3,013	-	3,013
Total income		**19,833**	**719,245**	**-**	**739,078**
Expenditure on:					
Charitable activities	4	(21,276)	(749,562)	-	(770,838)
Total expenditure		**(21,276)**	**(749,562)**	**-**	**(770,838)**
Net income / (expenditure) before revaluation		**(1,443)**	**(30,318)**	**-**	**(31,760)**
Net gains / (losses) on revaluation of investments	9	-	-	18,000	18,000
Net income / (expenditure)		**(1,443)**	**(30,318)**	**18,000**	**(13,760)**
Transfers between funds		-	12,210	(12,210)	-
Net movement in funds		**(1,443)**	**(18,108)**	**5,790**	**(13,760)**
Reconciliation of funds					
Total funds brought forward		13,250	286,865	1,231,095	1,531,210
Total funds carried forward		**11,808**	**268,757**	**1,236,885**	**1,517,450**

The notes on pages 16 to 26 form part of these accounts. There were no recognised gains and losses for 2024 other than those included in the Statement of Financial Activities

All income and expenditure relates to continuing operations.

Balance Sheet
31st December 2024

	Note	Restricted funds	Unrestricted funds		Total funds 2024
		£	General Fund £	Designated Fund £	£
Fixed assets:					
Tangible assets	9	-	-	835,000	835,000
Investment properties	9	-	-	249,000	249,000
Total fixed assets		**-**	**-**	**1,084,000**	**1,084,000**
Current assets					
Debtors	10	1,185	43,567	-	44,752
Cash at bank and in hand		19,960	247,941	163,885	431,786
Total current assets		**21,144**	**291,509**	**163,885**	**476,538**
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(9,075)	(17,101)		(26,177)
Net Current Assets		**12,069**	**274,407**	**163,885**	**450,361**
Creditors: Amounts falling due after one year		**-**	**-**	**-**	-
Total assets less total liabilities		**12,069**	**274,407**	**1,247,885**	**1,534,361**
The funds of the charity					
Restricted funds	12	12,069			12,069
Unrestricted funds	12		274,407		274,407
Designated	12			1,247,885	1,247,885
Total funds	**1, 9, 12**	**12,069**	**274,407**	**1,247,885**	**1,534,361**

Approved by the PCC on 24 March 2025 and signed on its behalf by:

Revd Jon Tattersall
PCC Chairman

Balance Sheet
31st December 2023

	Note	Restricted funds	Unrestricted funds		Total funds 2023
		£	General Fund £	Designated Fund £	£
Fixed assets:					
Tangible assets	9	-	-	835,000	835,000
Investment properties	9	-	-	221,000	221,000
Total fixed assets		**-**	**-**	**1,056,000**	**1,056,000**
Current assets					
Debtors	10	1,044	45,720	-	46,764
Cash at bank and in hand		14,022	242,381	180,885	437,288
Total current assets		**15,066**	**288,101**	**180,885**	**484,052**
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(3,259)	(19,344)		(22,602)
Net Current Assets		**11,808**	**268,758**	**180,885**	**461,450**
Creditors: Amounts falling due after one year		**-**	**-**	**-**	**-**
Total assets less total liabilities		**11,808**	**268,758**	**1,236,885**	**1,517,450**
The funds of the charity					
Restricted funds	12	11,808			11,808
Unrestricted funds	12		268,757		268,757
Designated	12			1,236,885	1,236,885
Total funds	**1, 9, 12**	**11,808**	**268,757**	**1,236,885**	**1,517,450**

Statement of cash flows

	Total funds 2024 £	Total funds 2023 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(9,295)	(112,318)
Cash flows from investing activities		
Dividends, interest & rents from investments	3,793	3,013
Net cash provided by (used in) investing activities	**3,793**	**3,013**
Net cash provided by (used in) all sources	**(5,502)**	**(109,305)**
Change in cash and cash equivalents in the reporting period	(5,502)	(109,305)
Cash and cash equivalents at the beginning of the reporting period	437,288	546,593
Cash and cash equivalents at the end of the reporting period	**431,786**	**437,288**
Reconciliation of net income / (expenditure) to net cash flow from operating activities		
Net income / expenditure for the reporting period	(11,089)	(31,760)
Adjustments for:		
Dividends, interest & rents from investments	(3,793)	(3,013)
(Increase) / decrease in debtors	2,012	13,440
Increase / (decrease) in creditors	3,575	(90,985)
Net cash provided by (used in) operating activities	**(9,295)**	**(112,318)**
Analysis of cash and cash equivalents		
Cash in hand	431,786	437,288
Total cash and cash equivalents	**431,786**	**437,288**

Analysis of Changes in Net Debt

Year ending 31 December 2024	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year end
Cash	437,288	(5,502)			431,786
Total	**437,288**	**(5,502)**	**-**	**-**	**431,786**

Year ending 31 December 2023	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year end
Cash	546,593	(109,305)			437,288
Total	**546,593**	**(109,305)**	**-**	**-**	**437,288**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Note 1: Accounting policies for the year ended 31st December 2024

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 and current Church Accounting Regulations.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP FRS 102 published in October 2019 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from the 1st April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £ which may result in some rounding differences.

The Charity constitutes a public benefit entity as defined by FRS102 and is registered as a Charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

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

(a) Funds

Unrestricted funds

Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds – Represent:

(a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and
(b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

(b) Income

Voluntary income and capital sources

Planned giving and donations receivable under gift aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised. Collections are recognised when received by or on behalf of the PCC.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

Note 1: Accounting policies for the year ended 31st December 2024 (continued)

c. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Church activities

The Diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the Balance Sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The delivery of our public benefit of free public worship open to all is dependent on us having the necessary buildings to be able to deliver that benefit therefore the allocation of the costs relating to the Church, Crossway and Clergy housing has been allocated as a direct cost.

Grants and donations made by Global Partner Support and PCC

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Pension Scheme – Auto Enrolment

Employees are enrolled in a defined contribution pension scheme and the employer's contribution of 3% is paid monthly to the Birmingham Diocese who administers the scheme.

Holiday Pay Accruals

The annual holiday period runs from the 1st January to the 31st December each year (same as financial reporting period) and annual leave is expected to be taken during the year on a "take it or lose it" basis. Normally any remaining at the year-end would be only a few days and therefore considered insignificant but an accrual has been included in 2023 and 2024.

(d) Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Freehold land and buildings used for charitable purposes & investment properties

The properties held by the Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value. This is with the exception of the Church Hall, which is attached to the Church, where the building and approximately 617 square yards of land is owned by the PCC which has no value as the building and land cannot be separated from the consecrated Church and therefore no possibility of any money being realised through a sale.

Note 1: Accounting policies for the year ended 31st December 2024 (continued)

(e) Current assets

Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

(f) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

(g) Judgements and key sources of estimation uncertainty

In applying the accounting policies the Trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.

These include estimations of the fair value of fixed asset investment properties and tangible fixed asset properties.

2 Donations & legacies - 2024

	Restricted funds	Unrestricted funds		
	£	General Fund £	Designated Fund £	Total funds 2024
Committed Giving		528,442		528,442
Taxation refund		114,836		114,836
	-	**643,278**	-	**643,278**
Collections & gifts	76,338	17,773		94,110
Room hire		17,107		17,107
Legacies		(8,126)		(8,126)
Grants		750		750
Net fees to the PCC for weddings / funderals		3,536		3,536
Diocese Housing Allowance		6,059		6,059
	76,338	**680,376**	-	**756,713**

Note: Restricted Funds

Collections & Gifts	Resurrection Church	73,798
Grant income	Bridgebuilding	2,540
		76,338

Donations & legacies - Prior Year - 2023

	Restricted funds	Unrestricted funds		
	£	General Fund £	Designated Fund £	Total funds 2023
Committed Giving		537,375		537,375
Taxation refund		113,595		113,595
	-	**650,970**	-	**650,970**
Collections & gifts	19,833	19,226		39,059
Room hire		8,583		8,583
Legacies		3,000		3,000
Grants		250		250
Net fees to the PCC for weddings / funderals		1,511		1,511
Diocese Housing Allowance		7,500		7,500
	19,833	**691,040**	-	**710,873**

Note: Restricted Funds

Collections & Gifts	Resurrection Church	19,833
		19,833

3 Investment income

	General Fund 2024 £	General Fund 2023 £
Bank interest	3,793	3,013
	3,793	**3,013**

4 Charitable activities - 2024

		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2024 Net £
Direct costs							
Diocesan Common Fund	5		(106,924)				(106,924)
Global Partner Support	6		(116,713)				(116,713)
Staff & clergy costs Direct	7		(188,554)				(188,554)
Youth and children			(18,352)			20,280	1,928
Mission, Ministry, pastoral work		(2,279)	(11,253)			5,626	(7,905)
PCC gifts	8	(73,798)	(2,579)				(76,377)
Service expenses			(10,310)				(10,310)
Church, Crossway & housing			(94,700)				(94,700)
Total Direct Costs		**(76,076)**	**(549,385)**	**-**	**-**	**25,906**	**(599,555)**
Support costs							
Staff costs - Support	7		(110,196)				(110,196)
Administration, IT, Miscellaneous			(19,229)				(19,229)
Independent exam (Governance)			(5,460)				(5,460)
Accommodation & insurance			(34,639)				(34,639)
Bank & other fees			(2,517)				(2,517)
Total support costs		**-**	**(172,040)**	**-**	**-**	**-**	**(172,040)**
Total Charitable Activities		**(76,076)**	**(721,425)**	**-**	**-**	**25,906**	**(771,595)**

Note: Restricted Funds
Mission - Bridgebuilding
PCC gifts - Resurrection Church
Service - Worship Fund

4 Charitable activities - Prior year – 2023

		Restricted funds Costs	General Costs	Designated Costs		Designated Income	General Income	2023 Net £
Direct costs								
Diocesan Common Fund	5		(104,796)					(104,796)
Global Partner Support	6		(131,286)					(131,286)
Staff & clergy costs Direct	7		(179,064)					(179,064)
Youth and children			(22,581)				20,991	(1,590)
Mission, Ministry, pastoral work		(1,443)	(9,233)				4,201	(6,475)
PCC gifts	8	(19,833)	(6,277)					(26,110)
Service expenses			(10,785)					(10,785)
Church, Crossway & housing			(105,680)					(105,680)
Total Direct Costs		**(21,276)**	**(569,702)**	-		-	**25,192**	**(565,786)**
Support costs								
Staff costs - Support	7		(118,138)					(118,138)
Administration, IT, Miscellaneous			(22,749)					(22,749)
Independent exam (Governance)			(5,234)					(5,234)
Accommodation & insurance			(31,675)					(31,675)
Bank & other fees			(2,064)					(2,064)
Total support costs		-	**(179,860)**	-		-	-	**(179,860)**
Total Charitable Activities		**(21,276)**	**(749,562)**	-		-	**25,192**	**(745,646)**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers.
Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time / work with older people

Note: Restricted Funds
Mission - Bridgebuilding
PCC gifts - Resurrection Church
Service - Worship Fund

5 Diocesan Common Fund

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England. The Diocese pays the salaries, pension and national insurance contributions for the clergy working at St. John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar. The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese

6 Global Partner Support (GPS) - 2024

The grants paid by the GPS Management Team in 2024 totalled £116,713

	No. of Grants	Grants to organisations	Grants to individuals	2024 Total
Overseas mission	5	26,926	18,240	45,166
UK mission	12	49,798	11,452	61,250
Specific projects and Organisations	8	10,297		10,297
Total expenditure		**87,021**	**29,692**	**116,713**

Grants over £5,000 paid in the year to agencies:

Agape	13,384	for their work in the UK
Chaplaincy Plus	5,712	for their work with the business community in Birmingham
Church Missionary Society	9,120	for their work in Pakistan
Friends International	8,104	for their work with International Students
Operation Mobilisation	9,120	for their work in South Africa
Pioneers	5,676	for their work in the UK

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Cambridge & District Youth For Christ, Wholecare, Chaplaincy in General Practice Restore and Southgate Family Church

Global Partner Support (GPS) - Prior Year - 2023

The grants paid by the GPS Management Team in 2023 totalled £131,286

	No. of Grants	Grants to organisations	Grants to individuals	2024 Total
Overseas mission	5	26,054	17,368	43,422
UK mission	13	57,046	10,910	67,956
Specific projects and Organisations	8	19,908	-	19,908
Total expenditure		**103,008**	**28,278**	**131,286**

Grants over £5,000 paid in the year to agencies:

Agape	18,152	for their work in the UK
Chaplaincy Plus	7,616	for their work with the business community in Birmingham
Church Missionary Society	8,684	for their work in Pakistan
Friends International	8,104	for their work with International Students
Operation Mobilisation	12,454	for their work in Birmingham and South Africa
The Good Pot	8,686	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Bible Reading Fellowship, CPAS, International Nepal Fellowship, Pioneers UK, Restore and Southgate Family Church

7 Staff costs & clergy allowances - 2024

	Direct Costs £	Support Costs £	2024 Total £
Gross wages & salaries	165,036	102,750	267,787
E'ers National Insurance / SMP	11,606	4,532	16,138
Pension - Employers Contribution	4,720	2,837	7,557
Expenses / allowances & Clergy Costs	3,153	77	3,230
Staff Training	4,038	-	4,038
Totals	**188,554**	**110,196**	**298,749**

Employers Pension Contribution - 3%
No employee earned £60,000 per annum or more
The average number of employees in 2024 was 11.5 people with 10.5 in post at 31 December 2024 and year end FTE of 7.8
Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings were all paid by Birmingham Diocese

Staff costs & clergy allowances - Prior Year - 2023

	Direct Costs £	Support Costs £	2023 Total £
Gross wages & salaries	154,301	113,953	268,254
E'ers National Insurance / SMP	10,547	618	11,165
Pension - Employers Contribution	4,132	3,337	7,469
Expenses / allowances & Clergy Costs	3,489	229	3,718
Staff Training	6,596	-	6,596
Totals	**179,064**	**118,138**	**297,202**

Employers Pension Contribution - 3%
No employee earned £60,000 per annum or more
The average number of employees in 2023 was 11 people with 11 in post at 31 December 2023 and year end FTE of 7.4
Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings were all paid by Birmingham Diocese

8 PCC Gifts

	2024 £	2023 £
The following gifts were made		
General fund		
Birmingham City Mission	-	775
Restore	803	775
DEC Turkey / Syria Earthquake	-	3,100
Quinton & Oldbury Foodbank	1,163	1,512
Karis Neighbour Scheme	224	-
Other	389	115
	2,579	**6,277**
Restricted fund		
Resurrection Church	73,798	19,833
Total	**76,377**	**26,110**

9 Housing fund

Properties

St John's are currently Management Trustees for three properties:
1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse is used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value.
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

Housing fund	**2024**	**2023**
	£	**£**
Opening value of Housing fund	1,056,000	1,038,000
Revaluation of No. 2 Milford Copse, Harborne	-	-
Revaluation of No. 59 Witney Road, Ducklington	28,000	18,000
Revaluation of No. 77-79 Vivian Road	-	-
Total	**1,084,000**	**1,056,000**

Summary of Fixed Assets

Asset	77-79 Vivian Road	Fair Value	250,000	250,000
	2 Milford Copse, Harborne	Fair Value	585,000	585,000
Investment Properties				
	59 Witney Road, Ducklington	Fair Value	249,000	221,000
	Total fixed assets		**1,084,000**	**1,056,000**

The Trustees consider that this represents the fair value at 31 December 2024

10 Debtors and Prepayments

	2024	**2023**
	£	**£**
Debtors and prepayments - General Fund	7,995	14,605
Debtors and prepayments - Restricted	100	-
Gift Aid Due - Restricted	1,085	1,044
Gift Aid Due - General	35,572	31,115
Total	**44,752**	**46,764**

11 Creditors, accrued charges & deferred income

	2024	**2023**
	£	**£**
Accruals and sundry creditors - General fund	16,816	18,722
Deferred income - General fund	285	622
Deferred income - Restricted fund	2,485	1,733
Accruals and sundry creditors - Restricted fund	6,590	1,526
Total	**26,177**	**22,602**

12 Church funds

Summary of funds

Restricted funds
The restricted funds represent 3 items
1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut
2. A gift for the Bridgebuilding outreach
3. The worship fund is a gift from the New English Orchesstra on closure of the charity

2024	Restricted	Balance b/f		Income	Costs	Balance c/f
	Worship fund	8,250	-		(1,371)	6,879
	Bridgebuilding	3,558		2,540	(907)	5,190
	Resurrection Church	-		73,798	(73,798)	-
	Total	**11,808**		**76,338**	**(76,076)**	**12,069**

2023	Restricted	Balance b/f		Income	Costs	Balance c/f
	Worship fund	8,250	-	-		8,250
	Bridgebuilding	5,000	-		(1,443)	3,558
	Resurrection Church	-		19,833	(19,833)	-
	Total	**13,250**		**19,833**	**(21,276)**	**11,808**

Designated funds
Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing and recent legacies, any surplus will be transferred back into the General fund as necessary

2024	Designated	Balance b/f	Income	Transfers	Costs	Revaluation	Balance c/f
	Legacy Funds	180,885	-	(17,000)	-	-	163,885
	Housing	1,056,000	-	-	-	28,000	1,084,000
	Total	**1,236,885**	**-**	**(17,000)**	**-**	**28,000**	**1,247,885**

2023	Designated	Balance b/f	Income	Costs	Costs	Revaluation	Balance c/f
	Legacy Funds	193,095	-	(12,210)	-	-	180,885
	Housing	1,038,000	-	-	-	18,000	1,056,000
	Total	**1,231,095**	**-**	**(12,210)**	**-**	**18,000**	**1,236,885**

General fund
The General Fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which is held as a designated or restricted fund as appropriate. The money held in the general fund is unrestricted and undesignated and is used for the running costs of the Church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the Church.

2024	General Fund	Balance b/f	Income	Transfers	Costs	Balance c/f
	Total	268,757	710,075	17,000	(723,831)	272,001

2023	General Fund	Balance b/f	Income	Costs	Costs	Balance c/f
	Total	286,865	719,245	12,210	(749,562)	268,757

13 Other Financial Commitments

As at 31st December 2024 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

5 year operating lease with Automated Systems Group Ltd commenced 2023

	Year	Paid	Future
Year 1	2023	1,882	
Year 2	2024	1,882	
Year 3	2025		1,882
Year 4	2026		1,882
Year 5	2027		1,882
		3,764	**5,646**

14 Related Party Transactions

Income

Total donations given to the Charity by the Trustees and related parties is as follows:

		£
2024	Giving by Trustees	69,642
	Giving by Related parties	35,130
	Total	**104,772**
2023	Giving by Trustees	54,771
	Giving by Related parties	42,715
	Total	**97,486**

Note: No donations had any conditions attached to them and therefore did not alter the nature of any activities of the Charity.

Expenditure

No payments were made to anyone for being a Trustee of the Charity

Other payments made to PCC members, their families or organisations to which they are closely connected are detailed below

PCC Member	Reason for Payment	Comments	Amount 2024	Amount 2023	Person Receiving Payment
Rev L Browne	Allowances & expenses	Clergy	21	495	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	1,727	1,454	Rev J Tattersall
Rev J Jennings	Allowances & expenses	Clergy	307	154	Rev J Jennings

No other payments made to Key Management Personnel or Trustees

Conflicts of interest are declared at each meeting of the Trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary / expense payments, decisions regarding Global Partner Support grants, the recruitment process or any other item where a conflict exists.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, H

England & Wales - Charity number 1132862

Accounts

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

2023

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TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2023

Registered Charity Number 1132862

St John's Church, Harborne, Birmingham

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

CONTENTS

	Page
Trustees' Report	1 – 11
Independent Examiner's Report	12
Statement of Financial Activities	13-14
Balance Sheet	15-16
Statement of Cash Flows	17
Notes to the Accounts	18 – 27

St John's Church, Harborne, Birmingham

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31st December 2023. The PCC are the Trustees of the registered Charity.

Objectives and Activities

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

How our activities deliver public benefit and who has benefitted

We are pleased to report that Church services and activities have taken place with regular Sunday and Thursday services and other activities each week. A number of services have continued to be available online each month. All of this enables people to belong to a community of faith and benefit from worship, prayer, teaching and being together.

In 2023 St John's had a worshipping community including children of up to approximately 489 continuing to grow after a number of people moved to St Mary's Bearwood as part of the revitalisation project. In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. It is estimated that by the end of the year the equivalent of up to 360 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities.

The activities are varied and cover a whole range of different areas and the following provides a brief summary.

1. Worship team and other musical/singing activities in support of Sunday and Thursday services and other events
2. Powerhouse - prayer, worship and reflective times
3. Discipleship/Home Groups/Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study
4. Alpha/Chosen and similar courses – these help people to understand the Christian faith.
5. Working with a range of activities with toddlers, children, young people and students groups
6. Bridge Building activities to support the local community:

a. Saturday morning community café operating on 2 mornings a month welcoming all to come and enjoy a warm space, a drink and some companionship including a repair café where people can bring in broken items for repair; and

b. Recovery ministry with the aim of supporting those who need help from difficult and challenging events in their lives; and

c. Resource days which have provided many essential items for the community in 2022 and 2023, coats, socks, food, toiletries, nappies and cleaning materials.
d. English Language Course; and
e. Friday evening community meals; and
f. A warm space on a Monday with arts & crafts available with refreshments and time to meet others.
8. Crossway – Three main areas of activity:

a. Supporting older people and those from the community seeking help including working with local care homes;
b. Providing help to those in debt and needing support; and
c. Healing prayer centre for those seeking prayer for healing.

9. Prayer ministries and groups meeting together for prayer for specific needs on a regular basis.

10. Marriage Course – support for couples wanting to improve their relationship.

These and other activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have 2 clergy appointed to the Church plus a curate who are licensed to the Parish, we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The success criterion is to ask whether an activity helps, supports, encourages and builds up people in their lives and faith. The PCC and staff regularly review the activities of the church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

Church Revitalisation

One exciting development in 2022 was the launch of the revitalisation project at St Mary's Church in Bearwood in line with our previous 5 year plan. This commenced early in the year with a formal service at the Church in September 2022. The Revd Ben Baker was dual licensed to St Mary's and St John's moving with a group of people with the aim of building up the existing ministry in Bearwood. He continues to be licensed to both parishes but his work is at St Mary's.

Structure, Governance and Management – *Governing Document*

St John's Church, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Recruitment and Appointment of PCC

The PCC is elected from those members of the congregation who have been on the electoral Roll for at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral role of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC.

PCC Induction and Training

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A briefing is given by the PCC treasurer and the Chair to any new members on any important current topics.

Organisational Structure

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicars, Associate Vicar Emeritus, Church Wardens, Treasurer, PCC Vice-Chair and the PCC Secretary.

The Church Wardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

The PCC employed 11 members of staff at 31st December 2023 some who lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar, Associate Vicars and curate who are employed by the Diocese of Birmingham on behalf of the Church of England, plus 3 self-supporting volunteer roles an assistant pastor, community pastor and a small group pastor.

The employed people split across the activities are as follows:

Operations 2, Safeguarding 1, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications, Finance & Secretarial 3.

Key Management Personnel

The Key Management Personnel of the Charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall and Church wardens Mr P Varley, Mrs K Collins and all the Trustees of the Charity.

Pension Scheme

The PCC joined the scheme operated by the Birmingham Diocese and the provider is Friends Life which is now owned by Aviva. The PCC are contributing 3% in line with the regulations.

Pay & Remuneration of Key Management Personnel and Employees

The pay of the clergy is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar has the benefit of a Diocesan owned vicarage and the associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs. The role of Churchwarden is voluntary and no payment is made for that appointment. The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the Trustees and a cost of living rise applied as appropriate.

Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

David Atkins		From April 2023
Benjamin Baker	Clergy	
Leonard Browne	Chair, Clergy	
Patrick Burke		
Adrian Collings	Deanery Synod	
Anthony Collins		
Katherine Collins	Warden	
Michael Down	Deanery & Diocesan Synod	Until June 2023
Andrew Ferrari		
Richard Harrison	Deanery Synod	From April 2023
David Harvey	Treasurer	
Geoffrey Heyes		
Joanne Jennings	Clergy	
Caroline Jones		Until February 2023
Kathy Lee-Cole		
Brian Nganwa		From April 2023
Mark Poyner		From April 2023
Peter Pretlove	Deanery Synod	
Marian Pretlove	Deanery Synod (until April 23)	
Hannah Reed	Secretary	
Darren Richards		From April to July 2023
Ruth Smith		
Jonathan Tattersall	Clergy	
Karen Thomas		From April 2023
Philip Varley	Warden	
James Whitehouse	Deanery/Diocesan Synod & Vice-Chair	
Ronald Wicken	Deanery Synod	From April 2023
Mark Witheridge		From April 2023

Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults. The required levels of checks and training are undertaken for everyone involved with leadership and all complete the necessary training.

Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. The details of individual donations are only known by the Gift Aid Secretary and the Hon Treasurer with the Trustees and staff only being given summary reports of income. The Church does not use any professional fundraisers.

Financial Review for 2023 and 2022

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

2023 - General Fund - Income and Expenditure (k = £000s)

The overall deficit for the year after funds transfer of £12k to cover the uninsured loss of repairing the damaged floor in part of the new hall was £18k. This was significantly lower than expected.

The overall income decreased from £767k in 2022 to £719k reflecting the effect of people going to St Mary's and other moves following the lifting of restrictions. Charitable income rose £8k whilst donations and gifts reduced by £72k.

The costs decreased year on year by £67k as part of a planned reduction in expenditure due to the expected reduction in income. Most activities saw either a reduction or similar costs year on year with the exception of the energy costs which increased by £31k. The final cost of the replacement of part of the upstairs flooring and air handling unit was £42k with £27k being included in the 2022 accounts and the final balance of £15k included in 2023.

2022 - General Fund - Income and Expenditure (k = £000s)

The overall deficit for the year after funds transfer of £27k to cover the post balance sheet event of an uninsured loss was £9k which following the move of people to St Mary's in Bearwood as part of the revitalisation project during the year was significantly better than expected.

The income increased to £780k from £767k in 2021 due to the reintroduction of various ministries following the lifting of restrictions. Charitable income rose £13k whilst donations and gifts remained virtually the same at £762k due in part to a legacy of £10.6k and a grant from the Archbishops council of £9.2k towards fuel costs.

The costs increased year on year by £96k partly reflecting the reintroduction of children and young people's activities early in 2022 of £15k a PCC gift of £14k to Link to Hope for Ukraine and increased building related costs of £64k. This included provision for the post balance sheet event of an uninsured loss for the replacement of part of the upstairs flooring of £27k, higher fuel costs and replacement of the air handling unit.

2023 - Restricted Funds (Note 12 Church Funds)

Bridge Building – Costs of £1.4k on the Community Café, Warm Rooms and recovery ministry leaving a closing balance of £3.6k.

Resurrection Church – The financial support for the Church in Beirut was £20k.

Worship Fund – Closing balance of £8k unchanged from 2022 with no expenditure during the year.

2022 - Restricted Funds (Note 12 Church Funds)

Bridge Building – A donation of £5k received in 2022 towards the costs of the various initiatives.

Resurrection Church – The financial support for the Church in Beirut was £20k.

Worship Fund – A spend of £7k on new musical instruments leaving a closing balance of £8k.

2023 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £1,056K which is an increase of £18K from the position at the end of 2022. The market value of the property on Milford Copse has, after taking advice and the Crossway have been left unchanged whilst the 36% investment in Ducklington increased by £18k in line with the lowest estimate of current value. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.
Legacy Funds – A closing balance of £181K showing a reduction of £12k following the transfer to the general fund to cover the remaining costs of the major repairs.

2022 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £1,038K which is an increase of £99K from the position at the end of 2021. The market value of the property on Milford Copse has, after taking advice, been left unchanged whilst the Crossway has been increased by £75k and the 36% investment in Ducklington increased by £24k. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building For Mission – The fund has now closed and has a zero balance at the end of 2022. During the year the final contractual commitment in the payment of the retention monies was completed. The remaining balance, given towards the tithe, was used as gifts to other organisations. A full analysis of tithe payments from the Building for Mission fund is shown in note 8.

Legacy Funds – A closing balance of £193K. Two Thirds of a legacy received in 2021 £180K plus £40K received in 2020 were held in a fund at the beginning of 2022. As a post balance sheet event a total of £27k has been transferred to the general fund to cover the uninsured repair costs to the flooring on the 1st floor. Part of the other legacy is to be used during 2023 to pay for a debt support manager.

Reserves Policy - The policy of the PCC is to distribute its reserves in accordance with mission of the Church of England while ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2023, the PCC held a total cash fund of £437k (2022 £547k) and the overall unrestricted fund for the Charity was £1.5m (2022 £1.5m). Net current assets were £461k and (2022 £493k)

General Fund - There was a positive balance on the general fund of £269k (£287k 2022) against a policy reserve requirement of holding no less than £125k.

Fixed assets in the designated property housing fund had a closing fair value of £1,056k (£1,038k 2022).

The policy of holding no less than £125K has been based on the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse & 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the charitable income comes from the members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125K is entirely appropriate.

Global Partner Support and grant making policy

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne *('resourcing mission to reach the world')* and is part of the whole mission of the Church.

The objectives of Global Partner Support (GPS) are: -

- To promote interest in local and global mission.
- To contribute to equipping members of St John's for mission.
- To support and nurture people as together we seek to discern God's calling on their lives.
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies.
- To support our mission partners.
- To coordinate prayer for our mission partners and projects.

- To review supported projects.
- To manage GPS budget.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to the GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission at home and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

Plans for the future

The current plans for the future ministry of St John's are affordable. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

We continue to ascertain how we reach out to the community around us and continue to grow the outward focus of the Church. There are many activities which God has blessed at St John's over the years.

We are seeking the Holy Spirit's guidance to discover how our existing ministries will continue to develop. The launch of Bridge Building activities occurred in 2022 with the aim to reach out to the community in new ways without losing old connections. The 4 bridge building task groups put forward plans as to how we develop new ministries in areas of Wellbeing, Social Justice and Transformation, Hospitality and Creative Arts. Further activities will be launched as and when we are able.

We also need to hear God's call to pray for labourers to be sent to the harvest especially where some supporters are no longer able to serve in the ministries which will continue and expand.

Our incumbent and Chairman Rev Leonard Browne retires early in 2024 and so as we enter a period of vacancy the trustees will be compiling a parish profile as we look to recruit a new person during the year ahead. In the meantime the Trustees are also focussing on the other actions we have been pursuing as we look to the future and continue to listen to God for direction.

Since the previous 5-year Mission Plan of 2017, in God's grace we have seen significant fruit – including our renewed and extended building, our first church plant in over 30 years, and our Bridge-Building ministries underway. We would also have loved to see more of our aspirations turn into reality. Our 5 -year plan helps us to focus on the things that we believe God is calling us to in the days ahead, as we combine some of our unfinished business with new emphases. All the details and emphases of our Vision and Values Statements (found on our website) remain in place. What follows simply sets out the things that God seems to be calling us to focus on in the coming days.

Building on all that God has been doing in and through us we are praying for and working towards becoming a church that evermore has "a heart for God, our city, and the nations"

Our simple strap line mission statement encapsulates who we are and what we're called to. Below are a number of the goals we have prayerfully set, which are based on the focussed aims that follow.

In this 5 year period we plan to aim towards:

1. Another church plant.
2. Growth: 100 new Christians; 120 new members of small groups; and everyone serving in at least one ministry within or beyond St John's.
3. More cultural diversity in our leadership.
4. Regular teaching on culturally relevant issues.
5. Regular teaching and small group material on Discipleship and Freedom issues.
6. At least two ministries from each Bridge-Building ministry area fully established.
7. More Worship Leaders; and encouragement of small group worship life.

In summary:
Build our community
Be more outward looking
Win more people for Christ
Be a resourcing and training church
Have a welcoming presence on the High Street in Harborne

Going Concern & Future Uncertainties

1 – Impact of Church revitalisation project

a. The Trustees are carefully monitoring the current situation and the financial implications of having undertaken the revitalisation project at St Mary's Bearwood which has resulted in an expected reduction in income from Church members in 2022 and 2023 as they have made the move to St Mary's. Income is being monitored closely and the general fund cost budget for the year ahead has been set at a reasonable level.

2. - Other - The Trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The Trustees are not aware of any material uncertainties that will affect the charity's ability to continue.

Reference and Administrative Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)
Charity Registration Number	1132862
Principal Office and Registered Address	St John's Church High Street, Harborne Birmingham, B17 9PT

Solicitors	Primary Bankers	Independent Examiner
Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	Helen Blundell Crowe UK LLP Black Country House Rounds Green Road Oldbury West Midlands B69 2DG

Secondary Bankers: CAF Bank LTD, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Trustees' (PCC) responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities

(Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners for 2024

Helen Blundell of Crowe UK LLP has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parochial Church Meeting on 24th April 2024.

Approved by the PCC on 25th March 2024 and signed on its behalf by:

James Whitehouse
PCC Interim Chairman

Mr David Harvey
PCC Treasurer

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH, HARBORNE

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 13 to 27.

Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountant in England and Wales.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: Helen Blundell

Name: **Helen Blundell LLB FCA FCIE DChA**

Member of the Institute of Chartered Accountants in England and Wales

Crowe UK LLP
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Date: 26 March 2024

St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Statement of Financial Activities

31st December 2023	Note	Restricted funds	Unrestricted funds		Total funds 2023
		£	General Fund £	Designated Fund £	£
Income and endowments from:					
Donations and legacies	2	19,833	691,040		710,873
Charitable activities	4		25,192		25,192
Investments	3		3,013		3,013
Total income		**19,833**	**719,245**	**0**	**739,078**
Expenditure on:					
Charitable activities	4	21,275	749,563	0	770,838
Total expenditure		**21,275**	**749,563**	**0**	**770,838**
Net income/(expenditure) before revaluation		(1,442)	(30,318)	0	(31,760)
Net gains/losses on revaluation of investments	9			18,000	18,000
Net income/(expenditure)		(1,442)	(30,318)	18,000	(13,760)
Transfers between funds			12,210	(12,210)	0
Net Movement in funds		(1,442)	(18,108)	5,790	(13,760)
Reconciliation of funds					
Total Funds brought forward		13,250	286,865	1,231,095	1,531,210
Total funds carried forward		**11,808**	**268,757**	**1,236,885**	**1,517,450**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2023 other than those included in the Statement of Financial Activities.
All income and expenditure relates to continuing operations.

St John's Church, Harborne, Birmingham

Statement of Financial Activities ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

31st December 2022	Note	Restricted funds	Unrestricted funds		Total funds 2022
		£	General Fund £	Designated Fund £	£
Income and endowments from:					
Donations and legacies	2	25,040	762,536	136,367	923,943
Charitable activities	4		17,158		17,158
Investments	3		341		341
Total income		**25,040**	**780,035**	**136,367**	941,443
Expenditure on:					
Charitable activities	4	27,246	816,442	387,604	1,231,291
Total expenditure		**27,246**	**816,442**	**387,604**	1,231,291
Net income/(expenditure) before revaluation		(2,206)	(36,407)	(251,236)	(289,849)
Net gains/losses on revaluation of investments	9			24,000	24,000
Net income/(expenditure)		(2,206)	(36,407)	(227,236)	(265,849)
Transfers between funds			27,382	(27,382)	
Gains/(losses) on revaluation of fixed assets	9			75,000	75,000
Net Movement in funds		(2,206)	(9,025)	(179,618)	(190,849)
Reconciliation of funds					
Total Funds brought forward		15,456	295,890	1,410,713	1,722,059
Total funds carried forward		**13,250**	**286,865**	**1,231,095**	**1,531,210**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2022 other than those included in the Statement of Financial Activities.

All income and expenditure relates to continuing operations.

St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Balance Sheet

31st December 2023	Note	Restricted funds	Unrestricted funds		Total funds 2023
		£	General Fund £	Designated Fund £	£
Fixed Assets:					
Tangible Assets	9			835,000	835,000
Investment Properties	9			221,000	221,000
Total fixed assets				1,056,000	1,056,000
Current Assets					
Debtors	10	1044	45,720	0	46,764
Cash at bank and in hand		14,022	242,381	180,885	437,288
Total current assets		15,066	288,101	180,885	484,052
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(3,258)	(19,344)	0	(22,602)
Net Current Assets		11,808	268,757	180,885	461,450
Creditors: Amounts falling due after one year		0	0	0	0
Total Assets less Liabilities		**11,808**	**268,757**	**1,236,885**	**1,517,450**
The funds of the charity					
Restricted funds	12	11,808			11,808
Unrestricted funds	12		268,757		268,757
Designated	12			1,236,885	1,236,885
Total funds	1,9,12	**11,808**	**268,757**	**1,236,885**	**1,517,450**

Approved by the PCC on 25th March 2024 and signed on its behalf by:

James Whitehouse
Interim Chairman:

St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Balance Sheet

31st December 2022	Note	**Restricted funds**	**Unrestricted funds**		
			General Fund	Designated Fund	**Total funds 2022**
		£	£	£	£
Fixed Assets:					
Tangible Assets	9			835,000	835,000
Investment Properties	9			203,000	203,000
Total fixed assets				1,038,000	1,038,000
Current Assets					
Debtors	10	909	53,856	5,439	60,204
Cash at bank and in hand		14,494	290,533	241,566	546,593
Total current assets		15,403	344,389	247,005	606,797
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(2,153)	(57,524)	(53,910)	(113,587)
Net Current Assets		13,250	286,865	193,095	493,210
Creditors: Amounts falling due after one year		0	0	0	0
Total Assets less Current Liabilities	12	**13,250**	**286,865**	**1,231,095**	**1,531,210**
The funds of the charity					
Restricted funds	1,9,12	13,250			13,250
Unrestricted funds			286,865		286,865
Designated				1,231,095	1,231,095
Total funds		**13,250**	**286,865**	**1,231,095**	**1,531,210**

St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Statement of cash flows	Total Funds 2023 £	Total Funds 2022 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(112,318)	(159,702)
Cash flows from investing activities		
Dividends, interest & rents from investments	3,013	341
Net cash provided by (used in) investing activities	3,013	341
Cash flows from financing activities		
Borrowing repayments		(20,200)
Net cash provided by (used in) financing activities	0	(20,200)
Net cash provided by (used in) all sources	(109,305)	(179,561)
Change in cash and cash equivalents in the reporting period	(109,305)	(179,561)
Cash and cash equivalents at the beginning of the reporting period	546,593	726,154
Cash and cash equivalents at the end of the reporting period	437,288	546,593

Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/expenditure for the reporting period	(31,760)	(289,849)
Adjustments for:		
Dividends, interest & rents from investments	(3,013)	(341)
(Increase)/decrease in debtors	13,440	38,286
Increase/(decrease) in creditors	(90,985)	92,202
Net cash provided by (used in) operating activities	(112,318)	(159,702)

Analysis of cash and cash equivalents		
Cash in hand	437,288	546,593
Total cash and cash equivalents	437,288	546,593

Analysis of Changes in Net Debt

Year Ending 31 December 2023	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	546,593	(109,305)			437,288
Total	546,593	(109,305)	0	0	437,288

Analysis of Changes in Net Debt

Year Ending 31 December 2022	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	726,155	(179,562)			546,593
Loans falling due in 1 year	(17,200)	17,200			0
Loans falling due after more than 1 year	(3,000)	3,000			0
Total	705,955	(159,362)	0	0	546,593

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Note 1: Accounting policies for the year ended 31st December 2023

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 and current Church Accounting Regulations.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP FRS 102 published in October 2019 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from the 1st April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £ which may result in some rounding differences.

The Charity constitutes a public benefit entity as defined by FRS102 and is registered as a Charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

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

(a) Funds

Unrestricted funds

Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds – Represent:

(a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and
(b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

(b) Income

Voluntary income and capital sources

Planned giving and donations receivable under gift aid is recognised only when received.

Note 1: Accounting policies for the year ended 31st December 2023 (continued)

Income tax recoverable on gift aid donations is recognised when the income is recognised.
Collections are recognised when received by or on behalf of the PCC.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.
Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

c. Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred.

Church activities
The Diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the Balance Sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The delivery of our public benefit of free public worship open to all is dependent on us having the necessary buildings to be able to deliver that benefit therefore the allocation of the costs relating to the Church, Crossway and Clergy housing has been allocated as a direct cost.

Grants and donations made by Global Partner Support and PCC
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Operating Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Pension Scheme – Auto Enrolment
Employees are enrolled in a defined contribution pension scheme and the employer's contribution of 3% is paid monthly to the Birmingham Diocese who administers the scheme.

Holiday Pay Accruals
The annual holiday period runs from the 1st January to the 31st December each year (same as financial reporting period) and annual leave is expected to be taken during

Note 1: Accounting policies for the year ended 31st December 2023 (continued)

the year on a "take it or lose it" basis. Normally any remaining at the year-end would be only a few days and therefore considered insignificant but an accrual has been included in 2022 and 2023.

(d) Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Freehold land and buildings used for charitable purposes & investment properties

The properties held by the Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value. This is with the exception of the Church Hall, which is attached to the Church, where the building and approximately 617 square yards of land is owned by the PCC which has no value as the building and land cannot be separated from the consecrated Church and therefore no possibility of any money being realised through a sale.

(e) Current assets

Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

(f) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

(g) Judgements and key sources of estimation uncertainty

In applying the accounting policies the Trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.

These include estimations of the fair value of fixed asset investment properties and tangible fixed asset properties.

St John's Church, Harborne, Birmingham

Notes **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

2 Donations & Legacies - 2023

	Restricted funds	Unrestricted funds		Total funds 2023
		General Fund	Designated Fund	
Committed Giving		537,375		537,375
Taxation refund		113,595		113,595
		650,970		650,970
Collections & gifts	19,833	19,226		39,059
Room Hire		8,583		8,583
Legacies		3,000		3,000
Grants		250		250
Net Fees to the PCC for weddings / funerals		1,511		1,511
Diocese Housing Allowance		7,500		7,500
	19,833	691,040	0	710,873

Note: Restricted Funds

Collections & gifts	Resurrection Church	19,833
		19,833

2 Donations & Legacies - Prior Year - 2022

	Restricted funds	Unrestricted funds		Total funds 2022
		General Fund	Designated Fund	
Committed Giving		576,327		576,327
Taxation refund		125,792		125,792
		702,119		702,119
Collections & gifts	25,040	26,689	136,367	188,096
Room Hire		3,225		3,225
Legacies		10,589		10,589
Grants		9,245		9,245
Net Fees to the PCC for weddings / funerals		3,169		3,169
Diocese Housing Allowance		7,500		7,500
	25,040	762,536	136,367	923,943

Note: Restricted Funds

Collections & gifts	Resurrection Church	20,040
Gift	Bridgebuilding	5,000
		25,040

Note: Designated Funds

Collections & gifts	Building For Mission	136,367

3 Investment income

	General Fund 2023	General Fund 2022
Bank Interest	3,013	341
	3,013	341

4 Charitable activities - 2023		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2023 Net £
Direct Costs							
Diocesan Common Fund	6		104,796				104,796
Global Partner Support	7		131,286				131,286
Staff & clergy costs Direct	8		179,064				179,064
Youth and children			22,581			20,991	1,590
Mission, ministry, pastoral work		1,443	9,233			4,201	6,475
PCC gifts	9	19,833	6,277				26,110
Service expenses			10,785				10,785
Church,Crossway & Housing			105,680				105,680
Total Direct Costs		**21,275**	**569,703**	**0**		**25,192**	**565,786**
Support costs							
Staff costs - Support	8		118,138				118,138
Administration, IT, Miscellaneous			22,749				22,749
Independent Exam (Governance)			5,234				5,234
Accommodation & Insurance			31,675				31,675
Bank and Other Fees			2,064				2,064
Sub Total Support costs		0	179,860	**0**			179,860
Total Support		0	**179,860**	**0**		**0**	**179,860**
Total Charitable Activities		**21,275**	**749,563**	**0**		**25,192**	**745,646**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people.

Note: Restricted Funds
Mission - Bridgebuilding
PCC gifts - Resurrection Church
Service - Worship Fund

4 Charitable activities - 2022		Restricted Costs	General Costs	Designated Costs	Designated Income	General Income	2022 Net £
Direct Costs							
Diocesan Common Fund	6		154,284				154,284
Global Partner Support	7		134,399				134,399
Staff & clergy costs Direct	8		166,177				166,177
Youth and children			19,220			15,668	3,552
Mission, ministry, pastoral work			9,109			1,490	7,619
PCC gifts	9	20,040	17,402	306,460			343,902
Service expenses		7,206	13,181				20,387
Church, Crossway, Housing & Temp			103,726				103,726
Total Direct Costs		27,246	617,499	306,460		17,158	934,047
Support costs							
Staff costs	8		135,944				135,944
Administration, IT, Miscellaneous			28,343				28,343
Audit fee (Governance)			5,134				5,134
Accommodation & Insurance			27,917				27,917
Bank and PayPal charges			1,604				1,604
Sub Total Support costs			198,943	0			198,943
Building for Mission - Build				81,144			81,144
Total Support		0	198,943	81,144		0	280,087
Total Charitable Activities		**27,246**	**816,442**	**387,604**		**17,158**	**1,214,133**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people. All reduced due to restrictions.

Note: Restricted Funds

PCC gifts - Resurrection Church
Service - Worship Fund

Designated costs all relate to Building for Mission

Note

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

5 Diocesan Common Fund

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England. The Diocese pays the salaries, pension and national Insurance contributions for the clergy working at St John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar.
The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese.

6 Global Partner Support (GPS) - 2023

The grants paid by the GPS Management Team in 2023 totalled £131,286

	No of Grants	Grants to organisations	Grants to individuals	2023 Total
Overseas mission	5	26,054	17,368	**43,422**
UK mission	13	57,046	10,910	**67,956**
Specific projects and Organisations	8	19,908		**19,908**
Total expenditure		**103,008**	**28,278**	**131,286**

Grants over £5,000 paid in the year to agencies:

Agape	18152	for their work in the UK
Chaplaincy Plus	7616	for their work with the business community in Birmingham
Church Missionary Society	8684	for their work in Pakistan
Friends International	8104	for their work with International Students
Operation Mobilisation	12454	for their work in Birmingham and South Africa
The Good Pot	8686	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Bible Reading Fellowship, CPAS, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

6 Global Partner Support (GPS) - 2022

The grants paid by the GPS Management Team in 2022 totalled £134,399

	No of Grants	Grants to organisations	Grants to individuals	2022 Total
Overseas mission	5	24,816	18,294	**43,110**
UK mission	13	60,853	11,001	**71,854**
Specific projects and Organisations	10	18,435		**18,435**
Short term Miscellaneous	1	1,000		**1,000**
Total expenditure		**105,104**	**29,295**	**134,399**

Grants over £5,000 paid in the year to agencies:

Agape	17,292	for their work in the UK
Chaplaincy Plus	7,616	for their work with the business community in Birmingham
Church Missionary Society	8,272	for their work in Pakistan
Friends International	7,720	for their work with International Students
Operation Mobilisation	15,812	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,040	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

Note

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

7 Staff costs & clergy allowances- 2023	Direct Costs £	Support Costs £	2023 Total £
Gross wages & salaries	154,301	113,953	268,254
E'ers National Insurance/SMP	10,547	618	11,165
Pension - Employers Contribution	4,132	3,337	7,469
Expenses/ allowances & Clergy Costs	3,489	229	3,718
Staff Training	6,596		6,596
Totals	**179,064**	**118,138**	**297,202**

Employers Pension Contribution - 3%

No employee earned £60,000 per annum or more.

The average number of employees in 2023 was 11 people with 11 in post at 31 December, and year end FTE of 7.4.

Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

7 Staff costs & clergy allowances- 2022	Direct Costs £	Support Costs £	2022 Total £
Gross wages & salaries	141,676	124,370	266,046
E'ers National Insurance	12,175	7,158	19,333
Pension - Employers Contribution	3,821	3,485	7,305
Expenses/allowances & Clergy Costs	3,300	932	4,232
Staff Training	5,205		5,205
Totals	**166,177**	**135,944**	**302,121**

Employers Pension Contribution - 3%

No employee earned £60,000 per annum or more.

The average number of employees in 2022 was 11 people with 11 in post at 31 December, and year end FTE of 8.6.

Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

8 PCC Gifts	2023	2022
The following gifts were made:	£	£
General Fund		
Birmingham City Mission	775	613
Restore	775	613
Link to Hope for Ukraine		13,833
DEC Turkey/Syria Earthquake	3100	
Quinton & Oldbury Foodbank	1,512	1,963
Other	115	380
Restricted Fund		
Resurrection Church	19,833	20,040
Designated Fund - Building for Mission (BFM)		
Resurrection Church		36,910
Betel UK		53,910
St Mary's Church Bearwood		53,910
Mercy Ships		53,910
International Nepal Fellowship		53,910
Southgate Church		53,910
Total	**26,110**	**343,902**

Note

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

9 Housing fund

Properties

St John's are currently Management Trustees for three properties:

1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse is used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford.

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

Housing fund	**2023**	**2022**
	£	**£**
Opening value of Housing fund	1,038,000	939,000
Revaluation of No. 2 Milford Copse, Harborne		
Revaluation of No 59 Witney Road, Ducklington	18,000	24,000
Revaluation of No 77-79 Vivian Road		75,000
Closing value of Housing fund	**1,056,000**	**1,038,000**

Summary of Fixed Assets

Asset	77-79 Vivian Road	Fair Value	250,000	250,000
	2 Milford Copse, Harborne	Fair Value	585,000	585,000
Investment Properties				
	59 Witney Road, Ducklington	Fair Value	221,000	203,000
	Total Fixed Assets		**1,056,000**	**1,038,000**

The Trustees consider that this represents the fair value at 31 December 2023

St John's Church, Harborne, Birmingham

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Note

10 Debtors and Prepayments

	2023	2022
	£	£
Debtors and prepayments - General Fund	14,605	14,250
Debtors Pledged income & Gift Aid - Building for Mission		1,250
Gift Aid Due - Restricted	1,044	910
Gift Aid Due - Designated		4,189
Gift Aid Due - General	31,115	39,605
	46,764	**60,204**

11 Creditors,accrued charges & Deferred Income

	2023	2022
	£	£
Accruals and Sundry creditors - General Fund	18,722	30,142
Uninsured Loss confirmed post year end - Floor Repair General		27,382
Accruals and Sundry creditors - Building for Mission		53,910
Deferred Income - All Funds	2,354	450
Accruals & Sundry Creditors - Restricted Fund	1,526	1,703
	22,602	**113,587**

12 Church funds

Summary Of Funds

Restricted funds

The restricted fund represents 3 items:
1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut.
2. A gift for the Bridgebuilding outreach
3. The worship fund is a gift from the New English Orchestra on the closure of the charity

2023 Restricted	Balance B/F	Income	Costs	Net
Worship Fund	8,250			8,250
Bridgebuilding	5,000		1,442	3,558
Resurrection Church		19,833	19,833	0
Total	**13,250**	**19,833**	**21,275**	**11,808**

2022 Restricted	Balance B/F	Income	Costs	Net
Worship Fund	15,456		7,206	8,250
Bridgebuilding		5,000		5,000
Resurrection Church		20,040	20,040	0
Total	**15,456**	**25,040**	**27,246**	**13,250**

Designated Funds

Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing, the Building For Mission Fund and recent legacies any surplus or unrequired money will be transferred back in to the General Fund as necessary.

2023 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Legacy Funds	193,095		(12,210)			180,885
Housing	1,038,000				18,000	1,056,000
Total	**1,231,095**	**0**	**(12,210)**	**0**	**18,000**	**1,236,885**

2022 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Building For Mission	251,236	136,368		387,604		0
Legacy Funds	220,477		(27,382)			193,095
Housing	939,000				99,000	1,038,000
Total	**1,410,713**	**136,368**	**(27,382)**	**387,604**	**99,000**	**1,231,095**

General Fund

The general fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which is held as a designated or restricted fund as appropriate.
The money held in the general fund is unrestricted and undesignated and is used for the running costs of the church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the church.

2023 General Fund	Balance B/F	Income	Transfers	Costs	Net
Total	286,865	719,245	12,210	749,563	268,757

2022 General Fund	Balance B/F	Income	Transfers	Costs	Net
Total	295,890	780,035	27,382	816,442	286,865

Note

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

13 Other Financial Commitments

a. At 31st December 2023 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

5 Year Operating Lease with Automated Systems Group Ltd commenced 2023

		Paid	Future
Year 1	2023	1,882	
Year 2	2024		1,882
Year 3	2025		1,882
Year 4	2026		1,882
Year 5	2027		1,882
		1,882	**7,528**

14 Related Party Transactions

Income

Total donations given to the Charity by the Trustees and related parties is as follows:

2023	Giving by Trustees	54,771
	Giving by Related parties	42,715
	Total	**97,486**
2022	Giving by Trustees	116,753
	Giving by Related parties	24,110
	Total	**140,863**

Note: No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.

Expenditure

No payments were made to anyone for being a Trustee of the Charity

Other payments made to PCC members, their families, or organisations to which they are closely connected are detailed below:

PCC Member	Reason for Payment	Comments	Amount 2023	Amount 2022	Person Receiving Payment
Rev L Browne	Allowances & expenses	Clergy	495	985	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	1,454	925	Rev J Tattersall
Rev J Jennings	Allowances & expenses	Clergy	154	141	Rev J Jennings
Philip Varley	Salary & Expenses	Trustee & Warden	16,472	22,631	Francis Varley

Note: The salaries for Rev L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

Payments to Key Management Personnel (Not shown above) and related parties (Excluding Reimbursement of cost of purchasing items for the charity) - Figures include Salary, Expenses, Employers NI and Employers Pension contributions

Name	Dates 2023	Amount 2023	Amount 2022	Person Receiving Payment
Mr S Foster - Operations Manager - Retired March 2023	Jan to March	13,197	53,139	Mr S Foster
Mr S Foster - Operations Manager - Retired March 2023	Full Year	33,425	31,888	Employee Mrs C Foster Employee & Wife of Mr S Foster

No other payments made to Key Management Personnel or Trustees

Conflicts of interest are declared at each meeting of the trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary/expense payments, decisions re Global Partner Support grants, the recruitment process or any other item where a conflict exists.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, H

England & Wales - Charity number 1132862

Accounts

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

2022

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TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2022

Registered Charity Number 1132862

newversion 08/2016

St John's Church, Harborne, Birmingham

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

CONTENTS

	Page
Trustees' Report	1 – 11
Independent Examiner's Report	12
Statement of Financial Activities	13-14
Balance Sheet	15-16
Statement of Cash Flows	17
Notes to the Accounts	18 – 27

St John's Church, Harborne, Birmingham

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31st December 2022. The PCC are the Trustees of the registered Charity.

Objectives and Activities

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

How our activities deliver public benefit and who has benefitted

We are pleased to report that Church services and activities have taken place in person during 2022 as a more normal pattern of meeting together has been possible. Sunday services have continued to be available online to enable those who have not been able to attend to enable them benefit from worship, prayer and teaching.

In 2022 St John's had a worshipping community including children of approximately 528 (based on the average Sunday & Thursday attendances both at Church and on line in October 2022). In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. It is estimated that by the end of the year the equivalent of up to 380 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities.

The activities are varied and cover a whole range of different areas and the following provides a brief summary.

1. Worship team and other musical/singing activities in support of Sunday and Thursday services and other events

2. Powerhouse - prayer, worship and reflective times

3. Discipleship/Home Groups/Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study

4. Alpha courses – these help people to understand the Christian faith.

5. Working with a range of activities with toddlers, children, young people and students groups

6. Bridge Building activities launched in 2022 to support the local community:
a. Saturday morning café operating on 2 mornings a month welcoming all to come and enjoy a warm space, a drink and some companionship; and

b. Recovery ministry with the aim of supporting those who need help from difficult and challenging events in their lives; and
c. Resource days which have provided circa 7000 items for the community in 2022, coats, socks, food, toiletries, nappies and cleaning materials.

7. Planning for English Language Course; Friday evening community meals and a warm space on a Monday commencing shortly.

8. Crossway – Three main areas of activity:
a. Supporting older people and those from the community seeking help including working with local care homes;
b. Providing help to those in debt and needing support; and
c. Healing prayer centre for those seeking prayer for healing.

9. Prayer ministries and groups meeting together for prayer for specific needs on a regular basis.

10. Marriage Course – support for couples wanting to improve their relationship.

These and other activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have 2 clergy appointed to the Church plus a curate and 1 other clergy who are licensed to the Parish we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The success criterion is to ask whether an activity helps, supports, encourages and builds up people in their lives and faith. The PCC and staff regularly review the activities of the church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

Church Revitalisation

One exciting development in 2022 is the launch of the revitalisation project at St Mary's Church in Bearwood in line with our 5 year plan. This commenced early in the year with a formal service at the Church in September 2022. The Revd Ben Baker was dual licensed to St Mary's and moved with a group of people with the aim of building up the existing ministry in Bearwood.

Building for Mission

The refurbishment of the Church and rebuilding of the Hall completed in 2021 at a cost of £4m was all part of the 5 year plan. The focus during 2022 was working towards the

completion of the overall project which included the distribution of financial gifts from the tithe to a number of organisations helping to fulfil our wider mission beyond Harborne. This work was completed during the year and the fund closed in December 2022.

Structure, Governance and Management – *Governing Document*

St John's Church, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 21 November 2009.

Recruitment and Appointment of PCC

The PCC is elected from those members of the congregation who have been on the electoral Roll at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral role of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC.

PCC Induction and Training

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A briefing is given by the PCC treasurer and the Chair to any new members on any important current topics.

Organisational Structure

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicars, Associate Vicar Emeritus, Church Wardens, Treasurer, PCC Vice-Chair and the PCC Secretary.

The Church Wardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

The PCC employed 11 members of staff at 31st December 2022 some who lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar, Associate Vicars and curate who are employed by the Diocese of Birmingham on behalf of the Church of England, plus 3 self-supporting volunteer roles an assistant pastor, community pastor and a small group pastor.

The employed people split across the activities are as follows:

Operations 3, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications and Finance & Secretarial 3.

Key Management Personnel

The Key Management Personnel of the Charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall supported by the Operations Manager Mr S Foster, Church wardens DR R Lovell, Mrs R Downing until April 2022 and Mr P Varley, Mrs K Collins from April 2022 and all the Trustees of the Charity.

Pension Scheme

The PCC joined the scheme operated by the Birmingham Diocese and the provider is Friends Life which is now owned by Aviva. The PCC are contributing 3% in line with the regulations.

Pay & Remuneration of Key Management Personnel and Employees

The pay of the clergy is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar and 1 associate vicar have the benefit of a Diocesan owned vicarage and 1 associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs. The role of Churchwarden is voluntary and no payment is made for that appointment. The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the Trustees and a cost of living rise applied as appropriate.

Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

Helen Baines		Until April 2022
Benjamin Baker	Clergy	
Cassandra Beeson		Until April 2022
Leonard Browne	Chair, Clergy	
Patrick Burke		From April 2022
Adrian Collings	Deanery Synod	
Anthony Collins		From April 2022
Ben Collins	Vice-Chair	Until April 2022
Katherine Collins	Warden	From Sept 2022
Michael Down	Deanery & Diocesan Synod	
Ruth Downing	Warden	Until Sept 2022
Andrew Ferrari		From April 2022
Laura Gilyead		Until April 2022
Fiona Gregson	Clergy	Until Sept 2022
David Harvey	Treasurer	
Geoffrey Heyes		From April 2022
Joanne Jennings	Clergy	From June 2022
Caroline Jones		From April 2022
Kathy Lee-Cole		
Richard Lovell	Warden	Until April 2022
Peter Pretlove	Deanery Synod	
Marian Pretlove	Deanery Synod	

Hannah Reed	Secretary	From April 2022
James Reed		Until April 2022
Janet Ryland	Secretary	Until April 2022
Ruth Smith		From April 2022
Jonathan Tattersall	Clergy	
Philip Varley	Warden	From April 2022
James Whitehouse	Deanery & Diocesan Synod Vice-Chair	From April 2022

Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life. A full review of safeguarding has taken place this year and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults. The required levels of checks and training are undertaken for everyone involved with leadership and all complete the necessary training.

Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. Additionally, there have been special appeals to the Church for the Building for Mission project. The details of individual donations are only known by the Gift Aid Secretary and the Hon Treasurer with the Trustees and staff only being given summary reports of income.

The Church does not use any professional fundraisers.

Financial Review for 2022 and 2021

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

2022 - General Fund - Income and Expenditure (k = £000s)

The overall deficit for the year after funds transfer of £27k to cover the post balance sheet event of an uninsured loss was £9k which following the move of people to St Mary's in Bearwood as part of the revitalisation project during the year was significantly better than expected.

The income increased to £780k from £767k in 2021 due to the reintroduction of various ministries following the lifting of restrictions. Charitable income rose £13k whilst donations and gifts remained virtually the same at £762k due in part to a legacy of £10.6k and a grant from the Archbishops council of £9.2k towards fuel costs.

The costs increased year on year by £96k partly reflecting the reintroduction of children and young people's activities early in 2022 of £15k a PCC gift of £14k to Link to Hope for Ukraine and increased building related costs of £64k. This included provision for the post balance sheet event of an uninsured loss for the replacement of part of the upstairs flooring of £27k, higher fuel costs and replacement of the air handling unit.

2021 - General Fund - Income and Expenditure (k = £000s)

With the ongoing restrictions and also being out of the building until May the level of costs continued to be reduced whilst income was largely maintained. The Trustees continued to review the financial situation regularly to ensure that the Church remained on track to achieve a surplus. The actual results for the year show a surplus of £46k compared to a surplus of £86k in 2020. The amount of £40K received from a legacy in 2020 was transferred to a designated fund leaving a net movement of funds of a positive £7K.

Donations plus gift aid showed a decrease of £14K compared to 2020 at £741K whilst other income decreased by £42k mainly due to the legacy of £40k received in 2020. Costs were £20k lower than in 2020 due to a reduction in staff salaries £41k offset by an increase in building related costs (£23k) as we re-occupied the Church and started our activities following the completion of the building project and the lifting of restrictions.

Charitable income showed a reduction of £3K from £7K to £4K which reflects the loss of income from toddlers, children and youth ministries due to the restrictions and not being able to meet and take the older groups on trips away.

2022 - Restricted Funds (Note 12 Church Funds)

Bridge Building – A donation of £5k received in 2022 towards the costs of the various initiatives.

Resurrection Church – The financial support for the Church in Beirut was £20k.

Worship Fund – A spend of £7k on new musical instruments leaving a closing balance of £8k.

2021 - Restricted Funds (Note 12 Church Funds)

Resurrection Church – The financial support for the Church in Beirut was £26K.

Worship Fund – A spend of £2.5K on purchasing an electronic organ for use in Church services. This leaves a balance of £15.5K at the end of the year.

2022 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £1,038K which is an increase of £99K from the position at the end of 2021. The market value of the property on Milford Copse has, after taking advice, been left unchanged whilst the Crossway has been increased by £75k and the 36% investment in Ducklington increased by £24k. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building For Mission – The fund has now closed and has a zero balance at the end of 2022. During the year the final contractual commitment in the payment of the retention monies was completed. The remaining balance, given towards the tithe, was used as gifts to other organisations. A full analysis of tithe payments from the Building for Mission fund is shown in note 8.

Legacy Funds – A closing balance of £193K. Two Thirds of a legacy received in 2021 £180K plus £40K received in 2020 were held in a fund at the beginning of 2022. As a post balance sheet event a total of £27k has been transferred to the general fund to cover the uninsured repair costs to the flooring on the 1st floor. Part of the other legacy is to be used during 2023 to pay for a debt support manager.

2021 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £939K which is an increase of £60K from the position at the end of 2020. The market value of the property on Milford Copse has been reassessed whilst the others remain unchanged from 2020. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building For Mission – The current balance of £251k includes income accruals of £36K being the remaining pledged income including gift aid and also a third of a legacy left to the Church of £90.4K. This represents the remaining money held by the trustees after paying for all the building/refurbishment costs. The only remaining contractual commitment is payment of the retention monies and is shown at note 13b of these accounts and is £85K in 2022. The balance, given towards the tithe, will be used as gifts to other organisations during 2022.

Legacy Funds – A closing balance of £220K. Two Thirds of a legacy received this year £180K plus £40K received in 2020 are held in a fund and will be used during 2022 and beyond.

Reserves Policy

The policy of the PCC is to distribute its reserves in accordance with mission of the Church of England while ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2022, the PCC held a total cash fund of £547k and the overall unrestricted fund for the Charity was £1.5m.

General Fund - There was a positive balance on the general fund of £287k (£296k 2021) against a policy reserve requirement of holding no less than £125k.

Fixed assets in the designated property housing fund £1,038k (2022) and £939K (2021).

The policy of holding no less than £125K has been based on the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse & 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the

charitable income comes from the members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125K is entirely appropriate.

Global Partner Support and grant making policy

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne *('resourcing mission to reach the world')* and is part of the whole mission of the Church.

The objectives of Global Partner Support (GPS) are: -

- To promote interest in local and global mission.
- To contribute to equipping members of St John's for mission.
- To support and nurture people as together we seek to discern God's calling on their lives.
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies.
- To support our mission partners.
- To coordinate prayer for our mission partners and projects.
- To review supported projects.
- To manage GPS budget.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to the GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission at home and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

Plans for the future

The current plans for the future ministry of St John's are affordable. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

We continue to ascertain how we reach out to the community around us and continue to grow the outward focus of the Church. There are many activities which God has blessed at St John's over the years.

We are seeking the Holy Spirit's guidance to discover how our existing ministries will continue to develop. The launch of Bridge Building activities occurred in 2022 with the aim to reach out to the community in new ways without losing old connections. The 4 bridge building task groups put forward plans as to how we develop new ministries in areas of Wellbeing, Social Justice and Transformation, Hospitality and Creative Arts. As mentioned earlier this has resulted in the launch of the recovery ministry, community café, warm space, Introduction to English course and Friday community meals.

We also need to hear God's call to pray for labourers to be sent to the harvest especially where some supporters are no longer able to serve in the ministries which will continue and expand.

The Trustees are also focussing on the other actions we have been pursuing as we look to the future and continue to listen to God for direction.

Since the previous 5-year Mission Plan of 2017, in God's grace we have seen significant fruit – including our renewed and extended building, our first church plant in over 30 years, and our Bridge-Building ministries underway. We would also have loved to see more of our aspirations turn into reality. Our new 5-year plan helps us to focus on the things that we believe God is calling us to in the days ahead, as we combine some of our unfinished business with new emphases. All the details and emphases of our Vision and Values Statements (found on our website) remain in place. What follows simply sets out the things that God seems to be calling us to focus on in the coming days.

Building on all that God has been doing in and through us, in the next 5 years we are praying for and working towards becoming a church that evermore has

A heart for God, our city, and the nations

Our simple strap line mission statement encapsulates who we are and what we're called to. Below are a number of new and renewed goals we have prayerfully set, which are based on the focussed aims that follow.

In the next 5 years we plan to aim towards:
1. Another church plant.
2. Growth: 100 new Christians; 120 new members of small groups; and everyone serving in at least one ministry within or beyond St John's.
3. More cultural diversity in our leadership.
4. Regular teaching on culturally relevant issues.
5. Regular teaching and small group material on Discipleship and Freedom issues.
6. At least two ministries from each Bridge-Building ministry area fully established.
7. More Worship Leaders; and encouragement of small group worship life.

In summary:
Build our community
Be more outward looking
Win more people for Christ
Be a resourcing and training church
Have a welcoming presence on the High Street in Harborne

Going Concern & Future Uncertainties

1 – Impact of Church revitalisation project and the contingent liability relating to the replacement of damaged flooring.

a. The Trustees are carefully monitoring the current situation and the financial implications of having undertaken the revitalisation project at St Mary's Bearwood which has resulted in an expected reduction in income from Church members in 2022 and 2023 as they have

made the move to St Mary's. Income is being monitored closely and the general fund cost budget for the year ahead has been set at a reasonable level and shows a reduction year on year. Reduced cost budgets have been set for 2023 and various actions have been planned for the year ahead with the aim of breaking even by 2024.

b. It is expected that there will be sufficient funding available in the legacy fund to cover the cost of replacing the damaged flooring in the main building. The overall costs are forecast to be less than £40k and the money held in one of the funds is sufficient to cover this cost without any adverse effect on the general fund.

2. - Other - The Trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The Trustees are not aware of any material uncertainties that will affect the charity's ability to continue.

Reference and Administrative Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)
Charity Registration Number	1132862
Principal Office and Registered Address	St John's Church High Street, Harborne Birmingham, B17 9PT

Solicitors	Primary Bankers	Independent Examiner
Anthony Collins Solicitors LLP 134 Edmund Street Birmingham	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	Helen Bundell MHA Macintyre Hudson Rutland House 148 Edmund Street Birmingham, B3 2FD

Secondary Bankers: CAF Bank LTD, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Trustees' (PCC) responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners for 2023

MHA Macintyre Hudson has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parish Church Meeting in April 2023.

Approved by the PCC on 27th March 2023 and signed on its behalf by:



Revd Leonard Browne,
Vicar
PCC Chairman



Mr David Harvey

PCC Treasurer

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH, HARBORNE

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 13 to 27.

Responsibilities and basis of report

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountant in England and Wales.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: Helen Blundell

Name: **Helen Blundell LLB FCA FCIE DChA**

Member of the Institute of Chartered Accountants in England and Wales

MHA MacIntyre Hudson
Rutland House
148 Edmund Street
Birmingham B3 2FD

Date: 29 March 2023

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Statement of Financial Activities

31st December 2022	Note	Restricted funds	Unrestricted funds		Total funds 2022
		£	General Fund £	Designated Fund £	£
Income and endowments from:					
Donations and legacies	2	25,040	762,536	136,367	923,943
Charitable activities	4		17,158		17,158
Investments	3		341		341
Total income		**25,040**	**780,035**	**136,367**	**941,443**
Expenditure on:					
Charitable activities	4	27,246	816,442	387,604	1,231,291
Total expenditure		**27,246**	**816,442**	**387,604**	**1,231,291**
Net income/(expenditure) before revaluation		(2,206)	(36,407)	(251,236)	(289,849)
Net gains/losses on revaluation of investments	9			24,000	24,000
Net income/(expenditure)		(2,206)	(36,407)	(227,236)	(265,849)
Transfers between funds			27,382	(27,382)	
Gains/(losses) on revaluation of fixed assets	9			75,000	75,000
Net Movement in funds		(2,206)	(9,025)	(179,618)	(190,849)
Reconciliation of funds					
Total Funds brought forward		15,456	295,890	1,410,713	1,722,059
Total funds carried forward		**13,250**	**286,865**	**1,231,095**	**1,531,210**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2022 other than those included in the Statement of Financial Activities.
All income and expenditure relates to continuing operations.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

Statement of Financial Activities ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

31st December 2021		Restricted funds	Unrestricted funds		
		£	General Fund £	Designated Fund £	Total funds 2021 £
Income and endowments from:	Note				
Donations and legacies	2	25,976	762,983	350,201	1,139,160
Charitable activities	4		3,695		3,695
Investments	3		68		68
Total income		**25,976**	**766,746**	**350,201**	1,142,923
Expenditure on:					
Charitable activities	4	28,436	720,300	679,159	1,427,895
Total expenditure		**28,436**	**720,300**	**679,159**	1,427,895
Net income/(expenditure) before revaluation		(2,460)	46,446	(328,958)	(284,972)
Net gains/losses on revaluation of investments	9				
Net income/(expenditure)		(2,460)	46,446	(328,958)	(284,972)
Transfers between funds			(39,592)	39,592	
Gains/(losses) on revaluation of fixed assets	9			60,000	60,000
Net Movement in funds		(2,460)	6,854	(229,367)	(224,972)
Reconciliation of funds					
Total Funds brought forward		17,916	289,035	1,640,080	1,947,031
Total funds carried forward		**15,456**	**295,890**	**1,410,713**	**1,722,059**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2021 other than those included in the Statement of Financial Activities.

All income and expenditure relates to continuing operations.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Balance Sheet

31st December 2022	Note	Restricted funds	Unrestricted funds		Total funds 2022
			General Fund	Designated Fund	
		£	£	£	£
Fixed Assets:					
Tangible Assets	9			835,000	835,000
Investment Properties	9			203,000	203,000
Total fixed assets			-	1,038,000	1,038,000
Current Assets					
Debtors	10	909	53,856	5,439	60,204
Investments (Short term deposit)		-	-	-	-
Cash at bank and in hand		14,494	290,533	241,566	546,593
Total current assets		15,404	344,389	247,005	606,797
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(2,153)	(57,524)	(53,910)	(113,587)
Loans repayable within one year		-	-	-	-
Net Current Assets		13,250	286,865	193,095	493,210
Creditors: Amounts falling due after one year					
Loans repayable after one year		-	-	-	-
Total Assets less Liabilities		**13,250**	**286,865**	**1,231,095**	**1,531,210**
The funds of the charity					
Restricted funds	12	13,250			13,250
Unrestricted funds	12		286,865		286,865
Designated	12			1,231,095	1,231,095
Total funds	1,9,12	**13,250**	**286,865**	**1,231,095**	**1,531,210**

Approved by the PCC on 27th March 2023 and signed on its behalf by:

Chairman: Revd Leonard Browne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Balance Sheet

31st December 2021	Note	**Restricted funds**	**Unrestricted funds**		
			General Fund	Designated Fund	**Total funds 2021**
		£	**£**	**£**	**£**
Fixed Assets:					
Tangible Assets	9			760,000	760,000
Investment Properties	9			179,000	179,000
Total fixed assets			-	939,000	939,000
Current Assets					
Debtors	10	1,107	54,572	42,812	98,491
Investments (Short term deposit)		-	-	-	-
Cash at bank and in hand		16,033	261,020	449,101	726,155
Total current assets		17,140	315,592	491,913	824,645
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(1,684)	(19,702)	0	(21,386)
Loans repayable within one year				(17,200)	(17,200)
Net Current Assets		15,456	295,890	474,713	786,059
Creditors: Amounts falling due after one year					
Loans repayable after one year				(3,000)	(3,000)
Total Assets less Current Liabilities	12	**15,456**	**295,890**	**1,410,713**	**1,722,059**
The funds of the charity					
Restricted funds	1,9,12	15,456			15,456
Unrestricted funds			295,890		295,890
Designated				1,410,713	1,410,713
Total funds		**15,456**	**295,890**	**1,410,713**	**1,722,059**

Statement of cash flows

	Total Funds 2022 £	Total Funds 2021 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(159,702)	(570,305)
Cash flows from investing activities		
Dividends, interest & rents from investments	341	68
Net cash provided by (used in) investing activities	341	68
Cash flows from financing activities		
Borrowing repayments	(20,200)	(40,679)
Net cash provided by (used in) financing activities	(20,200)	(40,679)
Net cash provided by (used in) all sources	(179,561)	(610,916)
Change in cash and cash equivalents in the reporting period	(179,561)	(610,916)
Cash and cash equivalents at the beginning of the reporting period	726,155	1,337,070
Cash and cash equivalents at the end of the reporting period	546,593	726,155

Reconciliation of net income/(expenditure) to net cash flow from operating activities

Net income/expenditure for the reporting period	(289,849)	(284,972)
Adjustments for:		
Depreciation	-	-
Gains/losses on investments	-	0
Dividends, interest & rents from investments	(341)	(68)
Loss/(profit) on sale of fixed assets	-	0
(Increase)/decrease in debtors	38,286	37,389
Increase/(decrease) in creditors	92,202	(322,654)
Net cash provided by (used in) operating activities	(159,702)	(570,305)

Analysis of cash and cash equivalents

Cash in hand	546,593	726,155
Notice deposits (less than 30 days)	-	
Overdraft facility repayable on demand	-	
Total cash and cash equivalents	546,593	726,155

Analysis of Changes in Net Debt

Year Ending 31 December 2022	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	726,155	(179,562)			546,593
Cash Equivalents	-	-			-
Overdraft Facility Repayable on Demand	-	-			-
Loans falling due in 1 year	(17,200)	17,200		-	
Loans falling due after more than 1 year	(3,000)	3,000		-	
Finance Lease Obligations	-	-			
Total	705,955	(159,362)	0	0	546,593

Analysis of Changes in Net Debt

Year Ending 31 December 2021	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	1,337,070	(610,915)			726,155
Cash Equivalents	-	-			
Overdraft Facility Repayable on Demand	-	-			
Loans falling due in 1 year	(49,079)	31,879			(17,200)
Loans falling due after more than 1 year	(11,800)	8,800			(3,000)
Finance Lease Obligations	-	-			
Total	1,276,191	(570,236)	0	0	705,955

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Note 1: Accounting policies for the year ended 31st December 2022

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 and current Church Accounting Regulations.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP FRS 102 published in October 2019 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from the 1st April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £ which may result in some rounding differences.

The Charity constitutes a public benefit entity as defined by FRS102 and is registered as a Charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

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

(a) Funds

Unrestricted funds
Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds – Represent:

(a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and

(b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

(b) Income
Voluntary income and capital sources

Planned giving and donations receivable under gift aid is recognised only when received.

Note 1: Accounting policies for the year ended 31st December 2022 (continued)

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Collections are recognised when received by or on behalf of the PCC.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

c. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Church activities

The Diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the Balance Sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The delivery of our public benefit of free public worship open to all is dependent on us having the necessary buildings to be able to deliver that benefit therefore the allocation of the costs relating to the Church, Crossway and Clergy housing has been allocated as a direct cost.

Grants and donations made by Global Partner Support and PCC

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Note 1: Accounting policies for the year ended 31st December 2022 (continued)

Pension Scheme – Auto Enrolment
Employees are enrolled in a defined contribution pension scheme and the employer's contribution of 3% is paid monthly to the Birmingham Diocese who administers the scheme.

Holiday Pay Accruals
The annual holiday period runs from the 1st January to the 31st December each year (same as financial reporting period) and annual leave is expected to be taken during the year on a "take it or lose it" basis. Normally any remaining at the year-end would be only a few days and therefore considered insignificant but an accrual covering 18 days built up due to sick leave has been accrued in 2022 with nothing in 2021.

(d) Fixed Assets

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.
No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.
All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Freehold land and buildings used for charitable purposes & investment properties
The properties held by the Charity are revalued from time to time as necessary and have been included at estimated fair value.

(e) Current assets
Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

(f) Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

(g) Judgements and key sources of estimation uncertainty
In applying the accounting policies the Trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.
These include estimations of the fair value of fixed asset investment properties. and tangible fixed asset properties.

Notes NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

2 Donations & Legacies - 2022

	Restricted funds	Unrestricted funds		Total funds 2022
		General Fund	Designated Fund	
Committed Giving		576,327	-	576,327
Taxation refund		125,792	-	125,792
		702,119	-	702,119
Collections & gifts	25,040	26,689	136,367	188,096
Room Hire		3,225		3,225
Legacies		10,589		10,589
Grants		9,245		9,245
Net Fees to the PCC for weddings / funerals		3,169	-	3,169
Diocese Housing Allowance		7,500		7,500
	25,040	762,536	136,367	923,944

Note: Restricted Funds

Collections & gifts	Resurrection Church	20,040
	Bridgebuilding	5,000
		25,040

Note: Designated Funds

Collections & gifts	Building for Mission	136,367

2 Donations & Legacies - Prior Year - 2021

	Restricted funds	Unrestricted funds		Total funds 2021
		General Fund	Designated Fund	
Committed Giving		608,983		608,983
Taxation refund		131,752		131,752
		740,734		740,734
Collections & gifts	25,976	10,689	78,874	115,539
Room Hire		1,088		1,088
Legacies			271,328	271,328
Fees to the PCC for weddings / funerals		2,972	-	2,972
Diocese Housing Allowance		7,500		7,500
Grants				-
	25,976	762,983	350,201	1,139,160

Note: Restricted Funds

Collections & gifts	Resurrection Church	25,976
		25,976

Note: Designated Funds

Collections & gifts	Building For Mission	78,874
Legacies	Building for Mission	90,443
	Mission & Community	180,885
		271,328

3 Investment income

	General Fund 2022	General Fund 2021
Bank Interest	341	68
	341	68

4 Charitable activities - 2022

		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2022 Net £
Direct Costs							
Diocesan Common Fund	6		154,284				154,284
Global Partner Support	7		134,399				134,399
Staff & clergy costs Direct	8		166,177				166,177
Youth and children			19,220			15,668	3,552
Mission, ministry, pastoral work			9,109			1,490	7,619
PCC gifts	9	20,040	17,402	306,460			343,902
Service expenses		7,206	13,181				20,387
Church,Crossway & Housing			103,726				103,726
Total Direct Costs		**27,246**	**617,499**	**306,460**		**17,158**	**934,047**
Support costs							
Staff costs - Support	8		135,944				135,944
Administration, IT, Miscellaneous			28,343				28,343
Independent Exam (Governance)			5,134				5,134
Accommodation & Insurance			27,917				27,917
Bank and Other Fees			1,604				1,604
Sub Total Support costs		-	198,942	0			198,942
Building for Mission - Build				81,144			81,144
Total Support		-	**198,942**	**81,144**		-	**280,086**
Total Charitable Activities		**27,246**	**816,442**	**387,604**		**17,158**	**1,214,133**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people.

Note: Restricted Funds

PCC gifts - Resurrection Church
Service - Worship Fund

Designated costs all relate to Building for Mission

4 Charitable activities - 2021

		Restricted Costs	General Costs	Designated Costs	Designated Income	General Income	2021 Net £
Direct Costs							
Diocesan Common Fund	6		153,528				153,528
Global Partner Support	7		129,595				129,595
Staff & clergy costs Direct	8		150,926				150,926
Youth and children			7,281			3,448	3,833
Mission, ministry, pastoral work			6,099			247	5,852
PCC gifts	9	25,976	4,351	17,000			47,327
Service expenses		2,460	13,730				16,190
Church, Crossway, Housing & Temp			39,446				39,446
							-
Total Direct Costs		28,436	504,956	17,000		3,695	546,697
Support costs							
Staff costs	8		150,386	394			150,780
Administration, IT, Miscellaneous			31,177				31,177
Audit fee (Governance)			8,573				8,573
Accommodation & Insurance			24,482				24,482
Bank and PayPal charges			727				727
Sub Total Support costs		-	215,344	394			215,738
Building for Mission - Build				661,766			661,766
Total Support		-	215,344	662,159		-	877,503
Total Charitable Activities		**28,436**	**720,300**	**679,159**		**3,695**	**1,424,200**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people. All reduced due to restrictions.

Note: Restricted Funds

PCC gifts - Resurrection Church
Service - Worship Fund

Designated costs all relate to Building for Mission

5 Diocesan Common Fund

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England. The Diocese pays the salaries, pension and national Insurance contributions for the clergy working at St John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar.
The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese.

6 Global Partner Support (GPS) - 2022

The grants paid by the GPS Management Team in 2022 totalled £134,399

	No of Grants	Grants to organisations	Grants to individuals	2022 Total
Overseas mission	5	24,841	18,294	**43,135**
UK mission	13	60,853	11,001	**71,854**
Specific projects and Organisations	10	18,435	0	**18,435**
Short term	1	1,000	0	**1,000**
Total expenditure		**105,129**	**29,295**	**134,424**

Grants over £5,000 paid in the year to agencies:

Agape	17,292	for their work in the UK
Chaplaincy Plus	7,616	for their work with the business community in Birmingham
Church Missionary Society	8,272	for their work in Pakistan
Friends International	7,720	for their work with International Students
Operation Mobilisation	15,812	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,040	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Bible Reading Fellowship, CPAS, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

6 Global Partner Support (GPS) - 2021

The grants paid by the GPS Management Team in 2021 totalled £129,595

	No of Grants	Grants to organisations	Grants to individuals	2021 Total
Overseas mission	6	30,832	9,537	**40,369**
UK mission	12	56,584	12,322	**68,906**
Specific projects and Organisations	9	20,320	0	**20,320**
Short term				**0**
Miscellaneous				**0**
Total expenditure		**107,736**	**21,859**	**129,595**

Grants over £5,000 paid in the year to agencies:

Agape	16,788	for their work in the UK
Chaplaincy Plus	7,396	for their work with the business community in Birmingham
Church Missionary Society	8,192	for their work in Pakistan
Friends International	7,496	for their work with International Students
Operation Mobilisation	15,352	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,576	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

7 Staff costs & clergy allowances- 2022	Direct Costs £	Support Costs £	BFM Costs £	2022 Total £
Gross wages & salaries	141,676	124,370		266,046
E'ers National Insurance	12,175	7,158		19,333
Pension - Employers Contribution	3,821	3,485		7,305
Expenses/ allowances & Clergy Costs	3,300	932		4,232
Staff Training	5,205			5,205
Totals	**166,177**	**135,944**		**302,122**

Employers Pension Contribution - 3%
No employee earned £60,000 per annum or more.
The average number of employees in 2022 was 11 people with 11 in post at 31 December, and year end FTE of 8.6.
Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

7 Staff costs & clergy allowances- 2021	Direct Costs £	Support Costs £	BFM Costs £	2021 Total £
Gross wages & salaries	133,937	132,215	394	266,545
E'ers National Insurance	9,670	9,091		18,760
Pension - Employers Contribution	3,740	8,653		12,393
Expenses/allowances & Clergy Costs	2,156	427		2,583
Staff Training	1,423			1,423
Totals	**150,926**	**150,386**	**394**	**301,705**

Employers Pension Contribution - 3%
No employee earned £60,000 per annum or more.
The average number of employees in 2021 was 14 people with 11 in post at 31 December, and year end FTE of 8.2
Note: The salaries for Revd L Browne, J Tattersall & B Baker are all paid by Birmingham Diocese

8 PCC Gifts	2022	2021
The following gifts were made:	£	£
General Fund		
Birmingham City Mission	613	731
Restore	613	731
Link to Hope for Ukraine	13,833	
Hope Shoebox		585
Churches Together - Restore		840
Quinton & Oldbury Foodbank	1,963	840
Other	380	624
Restricted Fund		
Resurrection Church	20,040	25,976
Designated Fund - Building for Mission (BFM)		
Resurrection Church	36,910	17,000
Betel UK	53,910	
St Mary's Church Bearwood	53,910	
Mercy Ships	53,910	
International Nepal Fellowship	53,910	
Southgate Church	53,910	
Total	**343,902**	**47,327**

9 Housing fund

Properties

St John's are currently Management Trustees for three properties:
1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse is used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford.

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

Housing fund		**2022**	**2021**
		£	**£**
Opening value of Housing fund		939,000	879,000
Revaluation of No. 2 Milford Copse, Harborne			60,000
Revaluation of No 59 Witney Road, Ducklington		24,000	
Revaluation of No 77-79 Vivian Road		75,000	
Closing value of Housing fund		**1,038,000**	**939,000**
Summary of Fixed Assets			
Asset 77-79 Vivian Road	Fair Value	250,000	175,000
2 Milford Copse, Harborne	Fair Value	585,000	585,000
Investment Properties			
59 Witney Road, Ducklington	Fair Value	203,000	179,000
Total Fixed Assets		**1,038,000**	**939,000**

The Trustees consider that this represents the fair value at 31 December 2022

Note

10 Debtors and Prepayments

	2022	2021
	£	£
Debtors and prepayments - General Fund	14,250	18,646
Debtors Pledged income & Gift Aid - Building for Mission	1,250	36,163
Gift Aid Due - Restricted	910	1,107
Gift Aid Due - Designated	4,189	6,649
Gift Aid Due - General	39,605	35,925
	60,204	**98,491**

11 Creditors,accrued charges & Deferred Income

	2022	2021
	£	£
Accruals and Sundry creditors - General Fund	30,142	19,701
Uninsured Loss confirmed post year end - Floor Repair General	27,382	
Accruals and Sundry creditors - Building for Mission	53,910	
Deferred Income	450	
Restricted Gifts held in cash Resurrection Church	1,703	1,684
	113,587	**21,386**

12 Church funds

Summary Of Funds

Restricted funds

The restricted fund represents 3 items:
1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut.
2. A gift for the Bridgebuilding outreach
3. The worship fund is a gift from the New English Orchestra on the closure of the charity

2022 Restricted	Balance B/F	Income	Costs	Net
Worship Fund	15,456	-	7,206	8,250
Bridgebuilding	-	5,000	-	5,000
Resurrection Church	-	20,040	20,040	-
Total	**15,456**	**25,040**	**27,246**	**13,250**

2021 Restricted	Balance B/F	Income	Costs	Net
Building For Mission	-	-	-	-
Worship Fund	17,916	-	2,460	15,456
Resurrection Church	-	25,976	25,976	-
Total	**17,916**	**25,976**	**28,436**	**15,456**

Designated Funds

Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing, the Building For Mission Fund and recent legacies any surplus or unrequired money will be transferred back in to the General Fund as necessary.

2022 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Building For Mission	251,236	136,368	-	387,604	-	-
Legacy Funds	220,477	-	(27,382)	-	-	193,095
Housing	939,000	-	-	-	99,000	1,038,000
Total	**1,410,713**	**136,368**	**(27,382)**	**387,604**	**99,000**	**1,231,095**

2021 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Building For Mission	761,080	169,316	-	679,159	-	251,236
Legacy Funds	-	180,885	39,592	-	-	220,477
Housing	879,000	-	-	-	60,000	939,000
Total	**1,640,080**	**350,201**	**39,592**	**679,159**	**60,000**	**1,410,713**

Church General Funds

The Church General fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which is held as a designated or restricted fund as appropriate.
The money held in the Church General fund is unrestricted and undesignated and is used for the general running of the church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the church.

13 Other Financial Commitments

a. At 31st December 2022 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

5 Year Operating Lease with Automated Systems Group Ltd commenced 2023

Year 1	2023	1,882
Year 2	2024	1,882
Year 3	2025	1,882
Year 4	2026	1,882
Year 5	2027	1,882

14 Related Party Transactions

Income

Total donations given to the Charity by the Trustees and related parties is as follows:

2022	Giving by Trustees	116,753
	Giving by Related parties	24,110
	Total	**140,863**
2021	Giving by Trustees	83,483
	Giving by Related parties	36,837
	Total	**120,320**

Note: No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.

Expenditure

No payments were made to anyone for being a Trustee of the Charity

During 2022 £7,159 was paid to 11 PCC or related members for reimbursement of costs for activities in the church.
During 2021 £674 was paid to 4 PCC or related members for reimbursement of costs for activities in the church.

Other payments made to PCC members, their families, or organisations to which they are closely connected are detailed below:

PCC Member	Reason for Payment	Comments	Amount 2022	Amount 2021	Person Receiving Payment
Rev L Browne	Allowances & expenses	Clergy	985	690	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	925	393	Rev J Tattersall
Rev B Baker	Allowances & expenses	Clergy		787	Rev B Baker
Rev J Jennings	Allowances & expenses	Clergy	141		Rev Dr F Gregson

Note: The salaries for Rev L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

Payments to Key Management Personnel (Not shown above) and related parties (Excluding Reimbursement of cost of purchasing items for the charity) - Figures include Salary, Expenses, Employers NI and Employers Pension contributions

Name	Amount 2022	Amount 2021	Person Receiving Payment
Mr S Foster - Operations Manager	53,139	53,958	Mr S Foster Employee
Mr S Foster - Operations Manager	31,888	30,310	Mrs C Foster Employee & Wife of Mr S Foster

No other payments made to Key Management Personnel or Trustees

Conflicts of interest are declared at each meeting of the trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary/expense payments, decisions re Global Partner Support grants, the recruitment process or any other item where a conflict exists.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, H

England & Wales - Charity number 1132862

Accounts

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

2021

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TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2021

Registered Charity Number 1132862

new version 04/2022

St John's Church, Harborne, Birmingham

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

CONTENTS

	Page
Trustees' Report	1 – 11
Independent Auditor's Report	12-15
Statement of Financial Activities	16-17
Balance Sheet	18-19
Statement of Cash Flows	20
Notes to the Accounts	21 – 30

St John's Church, Harborne, Birmingham

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31st December 2021. The PCC are the trustees of the registered charity.

Objectives and Activities

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

How our activities deliver public benefit and who has benefitted

The various Covid-19 restrictions during the year have continued to significantly change the way in which the Church has been able to operate but progressively since June 2021 more services and activities have taken place in person. Sunday services have continued to be available online to enable those who have not been able to attend to benefit from worship, prayer and teaching.

In 2021 St John's had a worshipping community including children of approximately 550 (based on the average Sunday attendances both at Church and on line in October 2021). In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. It is estimated that by the end of the year the equivalent of up to 400 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities.

The weekly activities are varied and cover a whole range of different areas. The following provides a brief summary of some of the things that took place during 2021 showing in italics the impact of the restrictions on the activities of the charity with some things online, others being put on hold. Progressively activities have restarted since the summer as we have been able to following the guidelines issued by the Government and Church of England.

1. Worship team and other musical/singing activities often in support of Sunday services. – *on line at the beginning of the year and back in Church from May.*
2. Powerhouse - prayer, worship and reflective times – *Online for most of the year but back meeting together since the autumn.*
3. Discipleship/Home Groups/Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study. – *back meeting together from the autumn*
4. Alpha courses and breakfast events – these help people to understand the Christian faith. *On Hold but a new Alpha course held in the autumn*

5. Working with toddlers, children, young people and students. – *either reduced activity online or on hold until the autumn*
   Young People - face-to-face provision for young people has taken place throughout the year, as and when restrictions have allowed and in strict compliance with government Covid policy
6. Crossway – Two main areas of activity:
   a. Supporting older people and those from the community seeking help – *Pastor for older people and volunteers keeping in regular touch and providing support and regular updates and reflections. Shopping, doorstep visits, gifts and activities helping at 3 Care Homes. Thursday morning services restarted in the autumn*
   b. Providing help to those in debt and needing support. *Has been online from January 2021*
7. City Pastors – people working with the team in the main pub and club area of the City Centre on a Friday/Saturday night. - *on hold*
8. Prayer ministries and groups meeting together for prayer on a regular basis. – *Mainly online*
9. Marriage Course – support for couples - *Moved online with some meetings taking place in the autumn.*

All of these activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have 2 clergy appointed to the Church plus 2 other clergy who are licensed to the Parish we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The success criterion is to ask whether an activity helps, supports, encourages and builds up people in their lives and faith. The PCC and staff regularly review the activities of the church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

Building for Mission

The major event during 2021 was the completion of the redevelopment of the main Church site refurbishing the sanctuary and constructing a new 2 storey extension providing halls, kitchen, circulating space and meeting rooms.

The focus during 2022 will be working towards the completion of the overall project which includes the distribution of financial gifts from the tithe to a number of organisations helping to fulfil our wider mission beyond Harborne.

Structure, Governance and Management – *Governing Document*

St John's Church, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 21 November 2009.

Recruitment and Appointment of PCC

The PCC is elected from those members of the congregation who have been on the electoral Roll at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral role of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC.

PCC Induction and Training

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A verbal presentation is then given by the PCC treasurer with the Chair briefing new members on any current topics.

Organisational Structure

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicars, Associate Vicar Emeritus, Church Wardens, Treasurer, PCC Vice-Chair and the PCC Secretary.

The Church Wardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

The PCC employed 11 members of staff at 31st December some who lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar and Associate Vicars who are employed by the Diocese of Birmingham on behalf of the Church of England, a further person licensed to the Parish plus 2 volunteer roles a community pastor and a small group pastor.

The employed people split across the activities are as follows:

Operations Manager 1, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications & secretarial 3 and Support 2

Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

Helen Baines		
Benjamin Baker	Clergy	from October 2021
Cassandra Beeson		
Leonard Browne	Chair, Clergy	
Adrian Collings	Deanery Synod	
Ben Collins	Vice-Chair	
Michael Down	Deanery & Diocesan Synod	
Ruth Downing	Warden	
Laura Gilyead		
Fiona Gregson	Clergy	
David Harvey	Treasurer	
Stella Jennings	Deanery & Diocesan Synod	until July 2021
Kathy Lee-Cole		
Richard Lovell	Warden	
Peter Pretlove	Deanery Synod	from April 2021
Marian Pretlove	Deanery Synod	from April 2021
James Reed		
Janet Ryland	Secretary	
Jonathan Tattersall	Clergy	
James Whitehouse	Deanery & Diocesan Synod	

Key Management Personnel

The key management personnel of the charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall supported by the Operations Manager Mr S Foster, Church wardens DR R Lovell and Mrs R Downing and all the trustees of the charity.

Pay & Remuneration of Key Management Personnel and Employees

The pay of the clergy is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar and 1 associate vicar have the benefit of a Diocesan owned vicarage and 1 associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs. The role of Churchwarden is voluntary and no payment is made for that appointment. The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the trustees and a cost of living rise applied as appropriate.

Pension Scheme

The PCC joined the scheme operated by the Birmingham Diocese and the provider is Friends Life which is now owned by Aviva. The PCC are contributing 3% in line with the regulations.

Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life. A full review of safeguarding has taken place this year and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults. The required levels of checks and training are undertaken for everyone involved with leadership and all complete the necessary training.

Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church with letters to the congregation but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. Additionally, there have been special appeals to the Church for the Building for Mission project. The details of individual donations are only known by the Gift Aid Secretary and the Hon Treasurer with the trustees and staff only being given summary reports of income.

As part of the Building for Mission project the trustees engaged the services of Wootton George fundraising consultants in 2019 to advise and support the Church in the process of applying for grants from Charitable Trusts for our capital project. The final grant of £10,000 from this exercise was received in 2020.

The Church does not use any professional fundraisers.

Financial Review for 2021 and 2020

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

2021 - General Fund - Income and Expenditure (k = £000s)

With the ongoing restrictions and also being out of the building until May the level of costs continued to be reduced whilst income was largely maintained. The trustees continued to review the financial situation regularly to ensure that the Church remained on track to achieve a surplus. The actual results for the year show a surplus of £46k compared to a surplus of £86k in 2020. The amount of £40K received from a legacy in 2020 was transferred to a designated fund leaving a net movement of funds of a positive £7K.

Donations plus gift aid showed a decrease of £14K compared to 2020 at £741K whilst other income decreased by £42k mainly due to the legacy of £40k received in 2020. Costs were £20k lower than in 2020 due to a reduction in staff salaries £41k offset by an increase in building related costs (£23k) as we re-occupied the Church and started our activities following the completion of the building project and the lifting of restrictions.

Charitable income showed a reduction of £3K from £7K to £4K which reflects the loss of income from toddlers, children and youth ministries due to the restrictions and not being able to meet and take the older groups on trips away.

2020 - General Fund - Income and Expenditure (k = £000s)

The trustees reviewed the financial situation following the outbreak of Covid 19 and actions were taken to restrict expenditure and income was monitored on a monthly basis to ensure that the Church remained on track to achieve a surplus. The actual results for the year show a surplus of £86k compared to a deficit of £88k in 2019.

This was due to 4 main factors:

1. Reduced costs following actions taken by the trustees to restrict expenditure - £51K
2. Savings due to Covid 19 and not being able to physically meet - £42K
3. Increased donations particularly towards the end of the year - £30K
4. Unexpected legacy - £40K

Donations plus gift aid showed an increase of £40K compared to 2019 at £755K plus an unexpected legacy of £40K, whilst costs were £142k lower than in 2019 due to less spend on 2 Milford Copse £78K and savings as indicated above £64K.

Charitable income showed a reduction of £24K to £7K which reflects the loss of income from toddlers, children and youth ministries due to the restrictions and not being able to meet and take the older groups on trips away.

2021 - Restricted Funds (Note 12 Church Funds)

Building – No restricted income or costs in 2021.

Resurrection Church – The financial support for the Church in Beirut was £26K.

Worship Fund – A spend of £2.5K on purchasing an electronic organ for use in Church services. This leaves a balance of £15.5K at the end of the year.

2020 - Restricted Funds (Note 12 Church Funds)

Building – The grant money received during the year of £10,000 and money from special events was treated as restricted and the costs equalled the income at £11,507 leaving a zero balance to carry forward.

Resurrection Church – The financial support for the Church in Beirut was £57,975.

Worship Fund – A total of £17,916 was received from the New English Orchestra which ceased to operate as a charity and donated its remaining funds to St John's.

2021 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £939K which is an increase of £60K from the position at the end of 2020. The market value of the property on Milford Copse has been reassessed whilst the others remain unchanged from 2020. The trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building For Mission – The current balance of £251k includes income accruals of £36K being the remaining pledged income including gift aid and also a third of a legacy left to the Church of £90.4K. This represents the remaining money held by the trustees after paying for all the building/refurbishment costs. The only remaining contractual commitment is payment of the retention monies and is shown at note 13b of these accounts and is £85K in 2022. The balance, given towards the tithe, will be used as gifts to other organisations during 2022.

Legacy Funds – A closing balance of £220K. Two Thirds of a legacy received this year £180K plus £40K received in 2020 are held in a fund and will be used during 2022 and beyond.

2020 - Designated Funds (Note 12 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £879K which is unchanged from the position at the end of 2019. The trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building – The current balance of £761k includes income accruals of £63K and represents the remaining money held by the trustees after paying for all the building/refurbishment costs over the last 18 months. The income from donations shows a negative in year figure of £54K. This is due to pledged income that was accrued in 2019 which is now unlikely to be received so the accrual has been adjusted accordingly. The remaining contractual commitment is shown at note 14b of these accounts and is £485K in 2021 and £85K in 2022.

Reserves Policy

The policy of the PCC is to distribute its reserves in accordance with mission of the Church of England while ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2021, the PCC held a total fund of £1,722k.

General Fund - There was a positive balance on the general fund of £296k (£289k 2020) after transferring £39.5K to a designated fund against a policy reserve requirement of holding no less than £125k.

Fixed assets in the designated property housing fund £939k (2021) and £879K (2020).

The policy of holding no less than £125K has been based on the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse & 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the charitable income comes from the members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125K is entirely appropriate.

Designated Fund:

Building for Mission – The balance carried forward of £251k is to cover the costs of the project and there is no plan to keep any reserves once the overall project has been completed.

Legacies: - A fund of £220k is being held in a designated fund pending allocation to projects during 2022.

Global Partner Support and grant making policy

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne *('resourcing mission to reach the world')* and is part of the whole mission of the Church.

The objectives of GPS are:

- To provoke interest in local and global mission.
- To contribute to equipping members of St John's mission.
- To support and nurture people as together we seek to discern God's calling on their lives.
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies.
- To support our GPS partners.
- To coordinate prayer for our GPS partners.
- To manage St John's financial investment in mission through GPS.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to the GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission at home and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

Plans for the future

The current plans for the future ministry of St John's are affordable. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

We continue to ascertain how we reach out to the community around us and continue to grow the outward focus of the Church. There are many activities which God has blessed at St John's over the years. Some have continued in different forms during the pandemic restrictions whilst others have been suspended and may be resumed in due time; it may be right for others to be replaced by something entirely new.

We are seeking the Holy Spirit's guidance to discover how our existing ministries will develop in the new building and His enabling to reach out to the community in new ways without losing old connections and what we have learned during the past months. We have established 4 bridge building task groups to put forward plans as to how we develop new ministries in areas of Wellbeing, Social Justice and Transformation, Hospitality and Creative Arts and they are due to report in the spring of 2022.

We also need to hear God's call to pray for labourers to be sent to the harvest especially where some supporters are no longer able to serve in the ministries which will continue and expand.

The refurbishment of the Church and rebuilding of the Hall completed in 2021 at a cost of £4m was all part of the 5 year plan and the trustees are also focussing on the other actions we have been pursuing although the restrictions of the last 2 years have slowed down our development plans. We are looking to the future and continue to listen to God for direction. Our 5 year plan reaches the 5th year in 2022 and as mentioned above there is a continuing review to plan how we move forward.

The other exciting development is that there will be a revitalisation project in line with our 5 year plan to work with St Mary's Church in Bearwood. The Revd Ben Baker who is currently licensed to St John's will be moving to St Mary's with a team of people later in the year to build up the existing ministry in that area.

A recovery ministry is starting in January 2022 aimed at helping people who need a safe space to work through challenging and difficult areas of their lives.

The plan also covers the following:

- A church community which has seen many people come to faith through a renewed concern for the lost, and confidence in the transforming power of the gospel, primarily through growing authentic relationships
- A renewed ministry to Toddlers, to Older People and to Young Adults – including students (and in particular International students), to World Mission, and to those on the margins
- A training and resource church which equips our members (and Christians in the wider area) for life and ministry (intern training / courses on: biblical and theological studies / relationships / work /money / leadership / gifting and ministry / growth toward maturity etc) and which offers more bridge building resources to the community (parenting, marriage, wellbeing, fitness courses etc.)

• A church which has implemented new ministry ventures (e.g. to the homeless; to refugees; to prisoners) with other churches of like mind to live out our commitment to unity
• A church which has faithfully lived out our desire to "have a heart for God, for our city, and for the nations"

In summary:
Build our community,
Be more outward looking
Win more people for Christ
Be a resourcing and training church
Have a welcoming presence on the High Street in Harborne
Help St Mary's Church to build a strong new ministry in Bearwood.

Going Concern & Future Uncertainties

1 - Covid-19 - The trustees are carefully monitoring the current situation and the ongoing impact on the life of the Church and the financial implications. Income is being monitored closely and in 2021 we have seen a small decrease in donations to the Church. The net current assets of £296K in the general fund shows an increase of £6k after a transfer of £39.5k to a designated fund in the general fund at the year-end gives the trustees the confidence and ability to cope with some loss of income in the coming months whilst being able to maintain the charity as a going concern. The position on the building/refurbishment element of Building for Mission is that we are able to meet the final costs with a further appeal due in 2022 to cover the remainder of the tithe costs but none of that has been promised so there is no liability for the charity.

2. - Other - The trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The trustees are not aware of any material uncertainties that will affect the charity's ability to continue. Regular monitoring of income levels is in place to ensure that any reduction is identified and steps are taken to correct any shortfall.

Reference and Administrative Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)
Charity Registration Number	1132862
Principal Office and Registered Address	St John's Church High Street, Harborne Birmingham, B17 9PT

Solicitors	Primary Bankers	Auditor
Anthony Collins Solicitors LLP	Lloyds Bank PLC	MHA Macintyre Hudson
134 Edmund Street	142 Edgbaston Park Road	Rutland House
Birmingham	Birmingham	148 Edmund Street
B3 2ES	B15 2TY	Birmingham, B3 2FD

Secondary Bankers: CAF Bank LTD, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Trustees' (PCC) responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

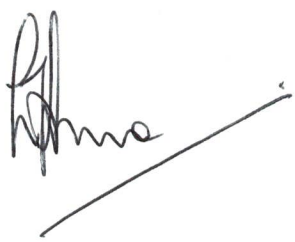
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditors for 2022

MHA Macintyre Hudson has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parish Church Meeting in April 2022.

Approved by the PCC on 28th March 2021 and signed on its behalf by:





Revd Leonard Browne,
Vicar
PCC Chairman

Mr David Harvey

PCC Treasurer

Independent Auditor's Report to the Members of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

Opinion

We have audited the financial statements of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne, also known as St John's Church, Harborne (the 'charity') for the year ended 31 December 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Independent Auditor's Report to the Members of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne (continued)

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained
within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report to the Members of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne (continued)

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of those charged with governance around actual and potential litigation or claims;
- enquiry of those charged with governance around any instances of non-compliance with laws and regulations;
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- reviewing minutes of meetings of those charged with governance.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Independent Auditor's Report to the Members of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne (continued)

Other matters

The financial statement of The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne for the year ended 31 December 2020 were unaudited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

MHA MacIntyre Hudson

MHA MacIntyre Hudson
Chartered Accountants
Statutory Auditors
Birmingham, United Kingdom

Date: 5 April 2022

MHA MacIntyre Hudson are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Statement of Financial Activities

31st December 2021	Note	Restricted funds	Unrestricted funds		Total funds 2021
		£	General Fund £	Designated Fund £	£
Income and endowments from:					
Donations and legacies	2	25,976	762,983	350,201	1,139,160
Charitable activities	4		3,695		3,695
Investments	3		68		68
Total income		**25,976**	**766,746**	**350,201**	**1,142,923**
Expenditure on:					
Charitable activities	4	28,436	720,300	679,159	1,427,896
Other					0
Total expenditure		**28,436**	**720,300**	**679,159**	**1,427,896**
Net income/(expenditure) before revaluation		(2,460)	46,446	(328,958)	(284,972)
Net gains/losses on revaluation of investments	9				0
Net income/(expenditure)		(2,460)	46,446	(328,958)	(284,972)
Transfers between funds			(39,592)	39,592	
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets	9			60,000	60,000
Other gains/(losses)					0
Net Movement in funds		(2,460)	6,855	(229,367)	(224,972)
Reconciliation of funds					
Total Funds brought forward		17,916	289,035	1,640,080	1,947,031
Total funds carried forward		**15,456**	**295,890**	**1,410,713**	**1,722,059**

The notes on pages 20 to 29 form part of these accounts. There were no recognised gains and losses for 2021 other than those included in the Statement of Financial Activities.
All income and expenditure relates to continuing operations.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

Statement of Financial Activities **ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

31st December 2020		Restricted funds	Unrestricted funds		
			General Fund	Designated Fund	Total funds 2020
		£	£	£	£
Income and endowments from:	Note				
Donations and legacies	2	87,398	818,878	(54,100)	852,176
Charitable activities	4		7,181	3,700	10,881
Investments	3			5,732	5,732
Other					
Total income		**87,398**	**826,059**	**(44,668)**	868,789
Expenditure on:					
Charitable activities	4	69,482	740,454	2,661,048	3,470,985
Other					0
Total expenditure		**69,482**	**740,454**	**2,661,048**	3,470,985
Net income/(expenditure) before revaluation		17,916	85,605	(2,705,716)	(2,602,196)
Net gains/losses on revaluation of investments	9				0
Net income/(expenditure)		17,916	85,605	(2,705,716)	(2,602,196)
Transfers between funds					
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets					-
Other gains/(losses)					0
Net Movement in funds		17,916	85,605	(2,705,716)	(2,602,196)
Reconciliation of funds					
Total Funds brought forward		0	203,431	4,345,796	4,549,226
Total funds carried forward		**17,916**	**289,035**	**1,640,080**	**1,947,031**

The notes on pages 20 to 29 form part of these accounts. There were no recognised gains and losses for 2020 other than those included in the Statement of Financial Activities.

All income and expenditure relates to continuing operations.

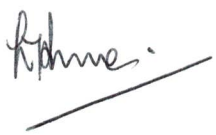
ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Balance Sheet

31st December 2021	Note	Restricted funds	Unrestricted funds		Total funds 2021
			General Fund	Designated Fund	
		£	£	£	£
Fixed Assets:					
Tangible Assets	9			760,000	760,000
Investment Properties	9			179,000	179,000
Total fixed assets			-	939,000	939,000
Current Assets					
Debtors	10	1107	54,572	42,812	98,491
Investments (Short term deposit)					0
Cash at bank and in hand		16,033	261,020	449,101	726,155
Total current assets		17,140	315,592	491,913	824,645
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(1,684)	(19,702)	0	(21,386)
Loans repayable within one year				(17,200)	(17,200)
Net Current Assets		15,456	295,890	474,713	786,059
Creditors: Amounts falling due after one year					
Loans repayable after one year				(3,000)	(3,000)
Total Assets less Liabilities		**15,456**	**295,890**	**1,410,713**	**1,722,059**
The funds of the charity					
Endowment					
Restricted funds	12	15,456			15,456
Unrestricted funds	12		295,890		295,890
Designated	12			1,410,713	1,410,713
Total funds	1,9,12	15,456	295,890	1,410,713	1,722,059
Total funds		**15,456**	**295,890**	**1,410,713**	**1,722,059**

Approved by the PCC on 28th March 2022 and signed on its behalf by:

Chairman: Revd Leonard Browne



ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Balance Sheet

31st December 2020	Note	**Restricted funds**	**Unrestricted funds**		
			General Fund	Designated Fund	**Total funds 2020**
		£	**£**	**£**	**£**
Fixed Assets:					
Tangible Assets	9			700,000	700,000
Investment Properties	9			179,000	179,000
Total fixed assets			-	879,000	879,000
Current Assets					
Debtors	10	120	67,244	68,516	135,880
Investments (Short term deposit)					
Cash at bank and in hand		19,368	236,997	1,080,705	1,337,070
Total current assets		19,488	304,241	1,149,221	1,472,950
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	11	(1,572)	(15,206)	(327,262)	(344,040)
Loans repayable within one year				(49,079)	(49,079)
Net Current Assets		17,916	289,035	772,880	1,079,831
Creditors: Amounts falling due after one year					
Loans repayable after one year				(11,800)	(11,800)
Total Assets less Current Liabilities	12	**17,916**	**289,035**	**1,640,080**	**1,947,031**
The funds of the charity					
Restricted income funds	1,9,12	17,916			17,916
Unrestricted funds			289,035		289,035
Designated				1,640,080	1,640,080
Total funds		**17,916**	**289,035**	**1,640,080**	**1,947,031**

Note: The Debtors/Creditors/Cash for 2020 has been restated - no change to overall fund totals

Statement of cash flows	Total Funds 2021 £	Total Funds 2020 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(552,474)	(1,911,329)
Cash flows from investing activities		
Dividends, interest & rents from investments	68	5,732
Proceeds from sale of property	-	-
Purchase of property	-	-
Proceeds from sale of investments	-	
Purchase of investments	-	-
Net cash provided by (used in) investing activities	68	5,732
Cash flows from financing activities		
Borrowing	(40,679)	11,000
Net cash provided by (used in) financing activities	(40,679)	11,000
Net cash provided by (used in) all sources	(593,084)	(1,894,597)
Change in cash and cash equivalents in the reporting period	(593,084)	(1,894,597)
Cash and cash equivalents at the beginning of the reporting period	1,337,070	3,249,499
Cash and cash equivalents at the end of the reporting period	726,155	1,337,070
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/expenditure for the reporting period	(284,972)	(2,602,196)
Adjustments for:		
Depreciation	-	-
Gains/losses on investments	-	0
Dividends, interest & rents from investments	(68)	(5,732)
Loss/(profit) on sale of fixed assets	-	0
(Increase)/decrease in debtors	37,389	373,945
Increase/(decrease) in creditors	(304,822)	322,654
Net cash provided by (used in) operating activities	(552,474)	(1,911,329)
Analysis of cash and cash equivalents		
Cash in hand	726,155	1,337,070
Notice deposits (less than 30 days)	-	
Overdraft facility repayable on demand	-	
Total cash and cash equivalents	726,155	1,337,070

Analysis of Changes in Net Debt

Year Ending 31 December 2021	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	1,337,070	(610,916)			726,155
Cash Equivalents	0	0			-
Overdraft Facility Repayable on Demand	-	-			-
Loans falling due in 1 year	(49,079)	31,879			(17,200)
Loans falling due after more than 1 year	(11,800)	8,800			(3,000)
Finance Lease Obligations					
Total	1,276,191	(570,237)	0	0	705,955

Analysis of Changes in Net Debt

Year Ending 31 December 2020	Year	Cash Flows	Finance	cash	At year End
Cash	727,920	609,150			1,337,070
Cash Equivalents	2,521,579	(2,521,579)			
Overdraft Facility Repayable on Demand	0	-			
Loans falling due in 1 year	(38,079)	(11,000)			(49,079)
Loans falling due after more than 1 year	(11,800)				(11,800)
Finance Lease Obligations					
Total	3,192,321	(1,923,428)	0	0	1,276,191

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Note 1: Accounting policies for the year ended 31st December 2021

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 applicable from 1 January 2015 and current Church Accounting Regulations.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102 and is registered as a charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

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

(a) Funds

Unrestricted funds

Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds

Represent:

(a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and

(b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

(b) Income

Voluntary income and capital sources

Planned giving and donations receivable under gift aid is recognised only when received.

Note 1: Accounting policies for the year ended 31st December 2021 (continued)

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Collections are recognised when received by or on behalf of the PCC.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

c. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Church activities

The diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the balance sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The delivery of our public benefit of free public worship open to all is dependent on us having the necessary buildings to be able to deliver that benefit therefore the allocation of the costs relating to the Church, Crossway and Clergy housing has been allocated as a direct cost in 2021 rather than support and 2020 costs have been restated.

Grants and donations made by Global Partner Support
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Operating Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Note 1: Accounting policies for the year ended 31st December 2021 (continued)

Pension Scheme – Auto Enrolment
Employees are enrolled in a defined contribution pension scheme and the employer's contribution of 3% is paid monthly to the Birmingham Diocese who administers the scheme.

Holiday Pay Accruals
The annual holiday period runs from the 1st January to the 31st December each year (same as financial reporting period) and annual leave is expected to be taken during the year on a "take it or lose it" basis. Any remaining at the year-end would be only a few days and is therefore considered insignificant and no accrual has been made.

(d) Fixed Assets

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Freehold land and buildings used for charitable purposes & investment properties
The properties held by the Charity are revalued from time to time as necessary and have been included at estimated fair value.

(e) Current assets
Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

(f) Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Judgements and key sources of estimation uncertainty
In applying the accounting policies the trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.
These include estimations of the fair value of fixed asset investment properties. and tangible fixed asset properties.

Notes **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

2 Donations & Legacies - 2021	Restricted funds	Unrestricted funds		Total funds 2021
		General Fund	Designated Fund	
Committed Giving		608,983	-	608,983
Taxation refund		131,752	-	131,752
		740,734	-	740,734
Collections & gifts	25,976	10,689	78,874	115,539
Room Hire		1,088		1,088
Legacies			271,328	271,328
Net Fees to the PCC for weddings / funerals		2,972	-	2,972
Diocese Housing Allowance		7,500		7,500
	25,976	762,983	350,201	1,139,160

Note: Restricted Funds			
Collections & gifts	Resurrection Church	25,976	
		25,976	
Note: Designated Funds			
Collections & gifts	Building for Mission	78,874	
Legacies	Building for Mission	90443	
	Mission & Community	180885	271,328

2 Donations & Legacies - Prior Year - 2020	Restricted funds	Unrestricted funds		Total funds 2020
		General Fund	Designated Fund	
Committed Giving		620,339		620,339
Taxation refund		134,607		134,607
		754,946		754,946
Collections & gifts	77,398	15,181	(54,100)	38,479
Legacies		39,592		39,592
Fees to the PCC for weddings / funerals		1,659		1,659
Diocese Housing Allowance		7,500		7,500
Grants	10,000			10,000
	87,398	818,878	(54,100)	852,176

Note: Restricted Funds			
Collections & gifts	Resurrection Church	57,975	
Collections & gifts	Building for Mission	1,507	
Collections & gifts	Worship	17,916	
		77,398	
Grants	Building for Mission	10,000	
Note: Designated Funds			
Collections & gifts	Building For Mission		(54,100)
			(54,100)

3 Investment income	General Fund 2021	Designated Fund 2021	Total funds 2021	General Fund 2020	Designated Fund 2020	Total funds 2020
Bank Interest	68		68		5,732	5,732
	68	-	68	-	5,732	5,732

4 Charitable activities - 2021

		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2021 Net £
Direct Costs							
Diocesan Common Fund	6		153,528				153,528
Global Partner Support	7		129,595				129,595
Staff & clergy costs Direct	8		150,926				150,926
Youth and children			7,281			3,448	3,833
Mission, ministry, pastoral work			6,099			247	5,852
PCC gifts	9	25,976	4,351	17,000			47,327
Service expenses		2,460	13,730				16,190
Church,Crossway & Housing			39,446				39,446
Total Direct Costs		**28,436**	**504,956**	**17,000**	**-**	**3,695**	**546,697**
Support costs							
Staff costs - Support	8		150,386	394			150,780
Administration, IT, Miscellaneous			31,177				31,177
Audit fee (Governance)			8,573				8,573
Accommodation & Insurance			24,482				24,482
Bank and Other Fees			727				727
Sub Total Support costs		-	215,344	394	0		215,738
Building for Mission - Build				661,766			661,766
Total Support		-	**215,344**	**662,159**	-	-	**877,503**
Total Charitable Activities		**28,436**	**720,300**	**679,159**	**-**	**3,695**	**1,424,200**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people. - All reduced due to restrictions.

Note: Restricted Funds

PCC gifts - Resurrection Church
Service - Worship Fund

Designated costs/income all relate to Building for Mission

4 Charitable activities - 2020

		funds Costs	General Costs	Designated Costs	Designated Income	General Income	2020 Net £
Direct Costs							
Diocesan Common Fund	6		153,528				153,528
Global Partner Support	7		130,854				130,854
Staff & clergy costs Direct	8		167,034				167,034
Youth and children			10,344			6,300	4,044
Mission, ministry, pastoral work			7,369			881	6,488
PCC gifts	9	57,975	8,226				66,201
Service expenses			4,096				4,096
Church, Crossway, Housing & Temp			23,993	8,675			32,668
							-
Total Direct Costs		57,975	505,444	8,675	-	7,181	564,913
Support costs							
Staff costs	8		174,604				174,604
Administration, IT, Miscellaneous			38,576				38,576
Accommodation & Insurance			16,726				16,726
Independent Examination (Governance)			3,672				3,672
Bank and PayPal charges			1,433				1,433
Sub Total Support costs		-	235,011	0	0		235,011
Building for Mission - Build		11,507		2,652,373	3,700		2,660,180
Total Support		11,507	235,011	2,652,373	3,700	-	2,895,191
Total Charitable Activities		**69,482**	**740,454**	**2,661,048**	**3,700**	**7,181**	**3,460,104**

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people. All reduced due to restrictions.

Note: Restricted Funds

PCC gifts - Resurrection Church
Building Building for Mission

Designated costs all relate to Building for Mission

5 Diocesan Common Fund

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England. The Diocese pays the salaries, pension and national Insurance contributions for the clergy working at St John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar.
The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese.

6 Global Partner Support (GPS) - 2021

The grants paid by the GPS Management Team in 2021 totalled £129,595

	No of Grants	Grants to organisations	Grants to individuals	2021 Total
Overseas mission	6	30,832	9,537	**40,369**
UK mission	12	56,584	12,322	**68,906**
Specific projects and Organisations	9	20,320	0	**20,320**
Total expenditure		**107,736**	**21,859**	**129,595**

Grants over £5,000 paid in the year to agencies:

Agape	16,788	for their work in the UK
Chaplaincy Plus	7,396	for their work with the business community in Birmingham
Church Missionary Society	8,192	for their work in Pakistan
Friends International	7,496	
Operation Mobilisation	15,352	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,576	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, Agape, Global Connections, International Nepal Fellowship, Pioneers UK, Restore, and Southgate Family Church.

6 Global Partner Support (GPS) - 2020

The grants paid by the GPS Management Team in 2020 totalled £130,854

	No of Grants	Grants to organisations	Grants to individuals	2020 Total
Overseas mission	9	24,300	18,064	**42,364**
UK mission	12	60,331	5,332	**65,663**
Specific projects and Organisations	9	20,320	442	**20,762**
Short term	3		1,800	**1,800**
Miscellaneous	1	265		**265**
Total expenditure		**105,216**	**25,638**	**130,854**

Grants over £5,000 paid in the year to agencies:

Agape	16,788	for their work in the UK
Chaplaincy Plus	7,396	for their work with the business community in Birmingham
Church Missionary Society	9,192	for their work in Pakistan
Friends International	7,496	for their work with International Students
Operation Mobilisation	15,352	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,576	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

7 Staff costs & clergy allowances- 2021

	Direct charitable expenditure £	Support costs £	BFM £	2021 Total £
Gross wages & salaries	133,937	132,215	394	266,545
E'ers National Insurance	9,670	9,091		18,760
Pension - Employers Contribution	3,740	8,653		12,393
Expenses/ allowances & Clergy Costs	2,156	427		2,583
Staff Training	1,423			1,423
Totals	**150,926**	**150,386**	**394**	**301,705**

Employers Pension Contribution - 3%
No employee earned £60,000 per annum or more.
The average number of employees in 2021 was 14 people with 11 in post at 31 December, and year end FTE of 8.2.
Note: The salaries for Revd L Browne, J Tattersall & B Baker are all paid by Birmingham Diocese

7 Staff costs & clergy allowances- 2020

	charitable expenditure £	Support costs £	2020 Total £
Gross wages & salaries	138,485	158,955	297,440
E'ers National Insurance	10,316	11,242	21,558
Pension - Employers Contribution	4,153	3,950	8,103
Expenses/allowances & Clergy Costs	12,924	457	13,381
Staff Training	1,156		1,156
Totals	**167,034**	**174,604**	**341,638**

Employers Pension Contribution - 2% from April 2018 & 3% from April 2019
No employee earned £60,000 per annum or more.
The average number of employees in 2019 was 14 people with 15 in post at 31 December, and year end FTE of 10.9.
Note: The salaries for Revd L Browne, J Tattersall & Rev Dr F Gregson are all paid by Birmingham Diocese
The PCC reimburse the Diocese for the employment costs of Rev Dr F Gregson included above
Restatement of 2020 - Staff Training costs have been included with all other staff costs

8 PCC Gifts

The following gifts were made:		2021 £	2020 £
Birmingham City Mission	Christmas offering	731	850
Restore	Christmas offering	731	850
Hope Shoebox	Christmas Appeal	585	
Churches Together - Restore	Harvest	840	3,002
Quinton & Oldbury Foodbank	Harvest	840	3,003
Resurrection Church		25,976	57,975
Resurrection Church - From BFM		17,000	
Other		624	521
Total		**47,327**	**66,201**

9 Housing fund

Properties

St John's are currently Management Trustees for three properties:
1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse whilst let in 2018 is now used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford.

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

Housing fund		**2021**	**2020**
		£	**£**
Opening value of Housing fund		879,000	879,000
Revaluation of No. 2 Milford Copse, Harborne		60,000	
Revaluation of No 59 Witney Road, Ducklington			
Revaluation of No 77-79 Vivian Road			
Closing value of Housing fund		**939,000**	**879,000**
Summary of Fixed Assets			
Asset 77-79 Vivian Road	Fair Value	175,000	175,000
2 Milford Copse, Harborne	Fair Value	585,000	525,000
Investment Properties			
59 Witney Road, Ducklington	Fair Value	179,000	179,000
Total Fixed Assets		**939,000**	**879,000**

The trustees consider that this represents the fair value at 31 December 2021.

Note

10 Debtors and Prepayments

	2021	2020
	£	£
Debtors and prepayments - General Fund	18,646	17,328
Debtors and prepayments - Restricted		120
Debtors and prepayments - Building for Mission		5,507
Debtors Pledged income & Gift Aid - Building for Mission	36,163	63,009
Gift Aid Due - Restricted	1,107	
Gift Aid Due - Designated	6,649	
Gift Aid Due - General	35,925	49,916
	98,491	**135,880**

Note: The Debtors/Creditors/Cash for 2020 has been restated - no change to overall fund totals

Included within Debtors pledged income due in more than 1 year is 27,215 37,631

11 Creditors and accrued charges

	2021	2020
	£	£
Accruals and Sundry creditors - General Fund	19,701	15,206
Accruals and Sundry creditors - Restricted		147
Accruals and Sundry creditors - Building for Mission		327,262
Restricted Gifts held in cash Resurrection Church	1,684	1,425
	21,386	**344,040**

Note: The Debtors/Creditors/Cash for 2020 has been restated - no change to overall fund totals

Loans Loans have been received towards the building project

12 Church funds

Summary Of Funds

Restricted funds

The restricted fund represents 3 items:
1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut to assist with welfare/relief support as required.

2. Gifts & donations received for the Building For Mission project working on redesigning the Church buildings are designated with only grants being classified as restricted.

3. The worship fund is a gift from the New English Orchestra on the closure of the charity recognising the support from St John's Church for over 40 years.

2021 Restricted	Balance B/F	Income	Costs	Net
Building For Mission	-	-	-	-
Worship Fund	17,916	-	2,460	15,456
Resurrection Church	-	25,976	25,976	-
Total	**17,916**	**25,976**	**28,436**	**15,456**

2020 Restricted	Balance B/F	Income	Costs	Net
Building For Mission	-	11,507	11,507	-
Worship Fund		17,916		17,916
Resurrection Church	-	57,975	57,975	-
Total	**-**	**87,398**	**69,482**	**17,916**

Designated Funds

Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing, the Building For Mission Fund and recent legacies any surplus or unrequired money will be transferred back in to the General Fund as necessary.

2021 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Building For Mission	761080	169,316		679159		251,236
Legacy Funds		180,885	39,592			220,477
Housing	879,000				60,000	939,000
Total	**1,640,080**	**350,201**	**39,592**	**679,159**	**60,000**	**1,410,713**

2020 Designated	Balance B/F	Income	Transfers	Costs	Revaluation	Net
Building For Mission	3,466,796	(44,668)	-	2661048		761,080
Housing	879,000		-			879,000
Total	**4,345,796 -**	**44,668**	**-**	**2,661,048**	**0**	**1,640,080**

Church General Funds

The Church General fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which, if not spent during the year, is held under sundry creditors.

The money held in the Church General fund is unrestricted and undesignated and is used for the general running of the church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the church.

13 Other Financial Commitments

a. At 31st December 2021 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

5 Year Operating Lease with PEAC LTD commenced 2018

Year 1	2018		2,433
Year 2	2019		2,433
Year 3	2020		2,433
Year 4	2021		2,433
Year 5	2022	2,433	

b. **Other Contractual Comitments as at 31 December 2021**

Professional Fees, Construction Costs & Fitting for RIBA Stage 5 to 7 of Building For Mission project

Contractual comitment to pay Construction, Professional fees & Fitting costs for building project Inc VAT

	2022	2023
Total Costs	**85,193**	**0**

14 Related Party Transactions

Income

Total donations given to the charity by the trustees and related parties is as follows:

2021	Giving by trustees	83,483
	Giving by Related parties	36,837
	Total	**120,320**
2020	Giving by trustees	74,519
	Giving by Related parties	51,581
	Total	**126,100**

Note: No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.

Expenditure

No payments were made to anyone for being a trustee of the charity

During 2021 £674 was paid to 4 PCC or related members for reimbursement of costs for activities in the church.
During 2020 £2919 was paid to 6 PCC or related members for reimbursement of costs for activities in the church.

Other payments made to PCC members, their families, or organisations to which they are closely connected are detailed below:

PCC Member	Reason for Payment	Comments	Amount 2021	Amount 2020	Person Receiving Payment
Rev L Browne	Allowances & expenses	Clergy	690	1,014	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	393	792	Rev J Tattersall
Rev B Baker	Allowances & expenses	Clergy	787		Rev B Baker
Rev Dr F Gregson	Allowances & expenses	Clergy		48	Rev Dr F Gregson
Miss R Kardellemaj	GPS Grant	PCC member until 2020		6,268	Miss R Kardellemaj
Ruth Downing	GPS Grant One Off	Short term		300	Jemima Downing
Miss S Clegg	Payment/expenses to Safeguarding Officer	Until Mar 2020 Final Pyt		395	Miss S Clegg

Note: The salaries for Rev L Browne, J Tattersall, B Baker & Dr F Gregson are all paid by Birmingham Diocese

Payments to Key Management Personnel (Not shown above) and related parties (Excluding Reimbursement of cost of purchasing items for the charity) - Figures include Salary, Expenses, Employers NI and Employers Pension contributions

Mr S Foster - Operations Manager	53,958	48,289	Mr S Foster Employee
Mr S Foster - Operations Manager	30,310	30,841	Mrs C Foster Employee & Wife of Mr S Foster

No other payments made to Key Management Personnel or Trustees

Conflicts of interest are declared at each meeting of the trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary/expense payments, decisions re Global Partner Support grants, the recruitment process or any other item where a conflict exists.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, H

England & Wales - Charity number 1132862

Accounts

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

2020

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TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2020

Registered Charity Number 1132862

St John's Church, Harborne, Birmingham

The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne

TRUSTEES ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

CONTENTS

	Page
Trustees' Report	1 – 11
Independent Examiner's Report	12
Statement of Financial Activities	13-14
Balance Sheet	15-16
Statement of Cash Flows	17
Notes to the Accounts	18-27

St John's Church, Harborne, Birmingham

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31st December 2020. The PCC are the trustees of the registered charity.

Objectives and Activities

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

How our activities deliver public benefit and who has benefitted

The restrictions from Covid 19 have changed significantly the way in which the Church has been able to operate since March 2020 and the loss of alternative facilities and the size of the Church family has meant that even when restrictions were eased we have been unable to meet. However Sunday services, prayer meetings, youth and Children's ministry have all been available online. Volunteers have worked to support those people who are not able to access online services and weekly reflections/thoughts have been distributed to all of those we know of who have need of that support.

For the first 2 months of the year the main gathering point of the church occurred through Sunday services which due to the building work at the Church site were held at Lordswood School and then due to the restrictions the services moved online in March. This provided public benefit with free access to services along with all other activities which are open to all who wish to attend.

In 2020 St John's had a worshipping community including children of approximately 580 (based on the average Sunday attendances October 2019 to March 2020). There has been very little movement in those involved in the Church during the remainder of the year. In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. Until March it is estimated that the equivalent of up to 500 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities. Since March that number has reduced to less than 300 due to the restrictions as we have not been able to undertake our normal activities.

The weekly activities are varied and cover a whole range of different areas. The following provides a brief summary of some of the things that took place during 2020 showing in italics the impact of the restrictions on the activities of the charity with some things moving online and others being put on hold.

1. Worship team and other musical/singing activities often in support of Sunday services. – *Moved online from March 2020*

2. Powerhouse - prayer, worship and reflective times - *Moved online from March 2020*
3. Discipleship/Home Groups/Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study. - *Moved online from March 2020*
4. Alpha courses and breakfast events – these help people to understand the Christian faith. *On Hold and new Alpha course starting online in January 2021*
5. Working with toddlers, children, young people, uniformed groups and students. – *either reduced activity online or on hold*
   Young People - face-to-face provision for young people has taken place throughout the year, as and when restrictions have allowed and in strict compliance with government Covid policy
6. Crossway – Two main areas of activity:
   a. 1. Supporting older people and those from the community seeking help – *Pastor for older people and volunteers keeping in regular touch and providing support and regular updates and reflections. Shopping, doorstep visits, gifts and activities helping at 3 Care Homes.*
   b. 2. Providing help to those in debt and needing support. *Has been on hold but moving online from January 2021*
7. Healing on the Streets – a team from the Church praying for healing for local people on Harborne High Street. – *on hold*
8. City Pastors – people working with the team in the main pub and club area of the City Centre on a Friday/Saturday night. - *on hold*
9. Prayer ministries and groups meeting together for prayer on a regular basis. - *Moved online from March 2020*
10. Marriage Course – support for couples - - *Moved online from March 2020*

All of these activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have 2 clergy appointed to the Church plus a further person who is licensed to the Parish we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The PCC and staff regularly review the activities of the church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. The success criterion is asking does this activity help, support, encourage and build up people in their lives and faith. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

Building for Mission

The major event during 2020 was to continue the work to redevelop the main Church site demolishing the main hall and kitchen refurbishing the remainder of the building and constructing a new 2 storey extension providing new halls, kitchen, circulating space and meeting rooms.

The contractor A M Griffiths has been able to work during most of the year with the exception of about 6 weeks during April/May when Covid restrictions affected the supply chain and on-site activity had to be put on hold. Due to this and other Covid related delays the planned completion date of September 2020 has been put back to late January 2021.

Structure, Governance and Management – *Governing Document*

St John's Church, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 21 November 2009.

Recruitment and Appointment of PCC

The PCC is elected from those members of the congregation who have been on the electoral Roll at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral role of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC. The timing of the APCM in 2020 was delayed until October 2020 due to Covid 19 in accordance with the guidance from the Church of England.

PCC Induction and Training

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A verbal presentation is then given by the PCC treasurer with the Chair briefing new members on any current topics.

Organisational Structure

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicar, Associate Vicar Emeritus, Church Wardens, Treasurer, PCC Vice-Chair and the PCC Secretary.

The Church Wardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting. The PCC employed 12 members of staff at 31st December some who lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar and Associate Vicar who are employed by the Diocese of Birmingham on behalf of the Church of England, a further person licensed to the Parish plus 2 volunteer roles a community pastor and a small group pastor. An Intern also worked with the Church up until August 2020.

The employed people split across the activities are as follows:

Operations Manager 1, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications & secretarial 4 and Support 2

Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

Helen Baines		
Cassandra Beeson		
Leonard Browne	Chair, Clergy	
Sue Clegg		until October 2020
Adrian Collings	Deanery Synod	from October 2020
Ben Collins	Vice-Chair	
Michael Down	Deanery Synod	from October 2020
Ruth Downing	Warden	
Laura Gilead		
Fiona Gregson	Clergy	
David Harvey	Treasurer	
Stella Jennings	Deanery Synod	until October 2020, Diocesan Synod
Rezi Kardellemaj	Deanery Synod	until October 2020
Kathy Lee-Cole		
Richard Lovell	Warden	
James Reed		
Janet Ryland	Secretary	
Jonathan Tattersall	Clergy	
James Whitehouse	Deanery Synod	

Key Management Personnel

The key management personnel of the charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall supported by the Operations Manager Mr S Foster, Church wardens DR R Lovell and Mrs R Downing and all the trustees of the charity.

Pay & Remuneration of Key Management Personnel and Employees

The pay of the vicar and associate vicar is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar has the benefit of the Diocesan owned vicarage and the associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs. The role of Churchwarden is voluntary and no payment is made for that appointment. The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the trustees and a cost of living rise applied as appropriate.

Auto Enrolment Pension Scheme

The staging date for the Church was in February 2016 and we implemented an auto enrolment scheme for all eligible employed staff within the required timescale. The PCC joined the scheme operated by the Birmingham Diocese for the Payroll Bureau it runs and the provider is Friends Life which is now owned by Aviva. Employer contributions - The PCC are contributing 3% in line with the regulations.

Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life. A full review of safeguarding has taken place this year and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults and regular checks are undertaken on those involved with leadership in the Church and all complete the necessary training.

Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church with letters to the congregation but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. Additionally, there have been special appeals to the Church for the Building for Mission project. The details of individual donations are only known by the Gift Aid Secretary and the Hon Treasurer with the trustees and staff only being given summary reports of income.

As part of the Building for Mission project the trustees engaged the services of Wootton George fundraising consultants to advise and support the Church in the process of applying for grants from Charitable Trusts for our capital project. The engagement was for a limited period during 2019 for an agreed sum of £6,000 plus VAT. The outcome during 2019 was the receipt of 2 grants totalling £83,500 and a further grant of £10,000 in 2020. The Church does not use any other professional fundraisers.

Financial Review for 2020 and 2019

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

2020 - General Fund - Income and Expenditure (k = £000s)

The original General Fund budget for 2020 estimated a deficit of £77k but after the trustees had reviewed the situation following the outbreak of Covid 19 a revised forecast for the year was completed showing a breakeven position. Actions were taken to restrict expenditure and income was monitored on a monthly basis to ensure that the Church remained on track to achieve this position. The actual results show a surplus of £86k a positive variance of £163k compared to budget and £86K better than the first re forecast.

This was due to 4 main factors:

1. reduced costs following actions taken by the trustees to restrict expenditure - £51K
2. savings due to Covid 19 and not being able to physically meet - £42K
3. increased donations particularly towards the end of the year - £30K
4. unexpected legacy - £40K

Donations plus gift aid showed an increase of £40K compared to 2019 at £755K plus an unexpected legacy of £40K, whilst costs were £142k lower than in 2019 due to less spend on 2 Milford Copse £78K and savings as indicated above £64K.

Charitable income showed a reduction of £24K to £7K which reflects the loss of income from toddlers, children and youth ministries due to the restrictions and not being able to meet and take the older groups on trips away.

2019 - General Fund - Income and Expenditure (k = £000s)

The General Fund budget for 2019 estimated a deficit of £106k and the actual results showed a deficit (before transfers and gains) of £88k a positive variance of £18k compared to budget. The trustees decided to refurbish a house for the associate vicar and use existing funds which cost £78k. Therefore excluding this one off cost the general fund had a small deficit on normal running costs of just under £10k.

Donations plus gift aid were flat compared to 2018 at £715K plus an unexpected legacy of £25.5K, whilst costs were £9k lower than in 2018 partly due to a reduction in the common fund.

2020 - Restricted Funds (Note 13 Church Funds)

Building – The grant money received during the year of £10,000 and money from special events was treated as restricted and the costs equalled the income at £11,507 leaving a zero balance to carry forward.

Resurrection Church – The financial support for the Church in Beirut was £57,975.

Worship Fund – A total of £17,916 was received from the New English Orchestra which ceased to operate as a charity and donated its remaining funds to St John's.

2019 - Restricted Funds (Note 13 Church Funds)

Building – The grant money received during the year of £83,500 and money from special events was treated as restricted and the costs equalled the income at £105,834 leaving a zero balance to carry forward.

Resurrection Church – The financial support for the Church in Beirut was £25,506.

2020 - Designated Funds (Note 13 Church Funds)

Housing Fund – The current 3 properties are all included at fair value of £879K which is unchanged from the position at the end of 2019. The trustees believe that this is a fair reflection of the income that would be derived from any sale.

Building – The current balance of £761k includes income accruals of £63K and represents the remaining money held by the trustees after paying for all the building/refurbishment costs over the last 18 months. The income from donations shows a negative in year figure of £54K. This is due to pledged income that was accrued in 2019 which is now unlikely to be received so the accrual has been adjusted accordingly. The remaining contractual commitment is shown at note 14b of these accounts and is £485K in 2021 and £85K in 2022.

2019 - Designated Funds

The housing fund increased by £75,664 to £879,000 following the revaluation of the properties with both properties being used for charitable purposes valued at fair value.

The building for Mission fund has continued to receive gifts from the congregation towards the cost of the project and the income in the year was £1,652,804 with in year costs of £475,934, this left a balance to carry forward to 2020 of £3,466,796. The income includes an accrual of £431,436 for all the pledged income and gift aid from the congregation that is due to be received in the future.

2020 - Contingent Asset - A legacy has been left to the Church which being 50% of the residual value of the estate is not yet quantifiable with any certainty. It is expected that the income will be known during 2021 and included in those accounts.

Reserves Policy

The policy of the PCC is to distribute its reserves in accordance with mission of the Church of England while ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2020, the PCC held a total fund of £1,947k.

General Fund - There was a positive balance on the general fund of £289k (£203k 2019) against a policy reserve requirement of holding no less than £125k and in fixed assets in the designated property housing fund £879k.

The policy of holding no less than £125K has been based on the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse & 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the charitable income comes from the members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125K is entirely appropriate.

Designated Fund Building for Mission – The balance carried forward of £761k is to cover the costs of the project and there is no plan to keep any reserves once the overall project has been completed.

Global Partner Support and grant making policy

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne *('resourcing mission to reach the world')* and is part of the whole mission of the Church.

The objectives of GPS are:

- To provoke interest in local and global mission.
- To contribute to equipping members of St John's mission.
- To support and nurture people as together we seek to discern God's calling on their lives.
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies.
- To support our GPS partners.
- To coordinate prayer for our GPS partners.
- To manage St John's financial investment in mission through GPS.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to the GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission at home and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

Plans for future periods

The PCC has agreed a budget for the General Fund for 2021 which shows a surplus of £12k. The current plans for the future ministry of St John's are affordable and the bank balance will not be allowed to fall below £125k. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

We will be taking back the refurbished and enlarged building from the contractors and deciding how we reach out to the community around us and continue to grow the outward focus of the Church. There are many activities which God has blessed at St John's over the years. Some have continued in different forms during the pandemic restrictions whilst others have been suspended and may be resumed in due time; it may be right for others to be replaced by something entirely new. We are seeking the Holy Spirit's guidance to discover how our existing ministries will develop in the new building and his enabling to reach out to the community in new ways without losing old connections and what we have learned during the past months. We also need to hear God's call to pray for labourers to be sent to the harvest especially where some supporters are no longer able to serve in the ministries which will continue and expand.

The rebuilding of the physical premises was all part of the 5 year plan and the trustees are also focussing on the other actions we have been pursuing as follows:

• A church community which has seen many people come to faith through a renewed concern for the lost, and confidence in the transforming power of the gospel, primarily through growing authentic relationships

• A renewed ministry to Toddlers, to Older People and to Young Adults – including students (and in particular International students), to World Mission, and to those on the margins

• A training and resource church which equips our members (and Christians in the wider area) for life and ministry (intern training / courses on: biblical and theological studies / relationships / work /money / leadership / gifting and ministry / growth toward maturity etc) and which offers more bridge building resources to the community (parenting, marriage, wellbeing, fitness courses etc.)

• A church which has implemented new ministry ventures (e.g. to the homeless; to refugees; to prisoners) with other churches of like mind to live out our commitment to unity

• A church which has established at least one new missional community and is prayerfully seeking the opportunity and timing to do so again. Discussions are currently taking place with the Diocese of Birmingham on how and when the first plant may take place.

• A church which has faithfully lived out our desire to **"have a heart for God, for our city, and for the nations"**

In summary:

Build our community
Be more outward looking
Win more people for Christ
Be a resourcing and training church
Have a welcoming presence on the High Street
A new Church plant

Going Concern & Future Uncertainties

1 - Covid-19 - The trustees are carefully monitoring the current situation and the ongoing impact on the life of the Church and the financial implications. Income is being monitored closely although in 2020 we have seen an increase in donations to the Church and the budget for 2021 shows a small surplus of £12k. The net current assets of £289K in the general fund at the year-end gives the trustees the confidence and ability to cope with some loss of income in the coming months whilst being able to maintain the charity as a going concern. The position on the building/refurbishment element of Building for Mission is that we are able to meet all expected costs.

2. - Other - The trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The trustees are not aware of any material uncertainties that will affect the charity's ability to continue.

The progress of the building and the associated costs is reviewed monthly and there are sufficient contingencies built in to the estimated costs to cover unforeseen expenditure. Monthly monitoring of income levels is in place to ensure that any reduction is identified and steps are taken to correct any shortfall.

Reference and Administrative Information

Charity Name	The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)
Charity Registration Number	1132862
Principal Office and Registered Address	St John's Church High Street, Harborne Birmingham, B17 9PT

Solicitors	Primary Bankers	Independent Examiners
Anthony Collins Solicitors LLP	Lloyds Bank PLC	MHA Macintyre Hudson
134 Edmund Street	142 Edgbaston Park Road	Rutland House
Birmingham	Birmingham	148 Edmund Street
B3 2ES	B15 2TY	Birmingham, B3 2FD

Secondary Bankers: CAF Bank LTD, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

Trustees' (PCC) responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

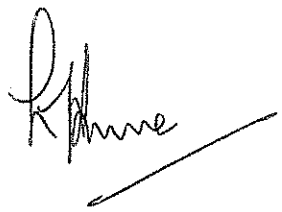
Independent Examination

The PCC consider that for the year ended 31 December 2020 the Charity was entitled to exemption from a full statutory audit on the basis that income was below the threshold of £1m. The PCC have appointed Helen Blundell of MHA Macintyre Hudson as Independent Examiner.

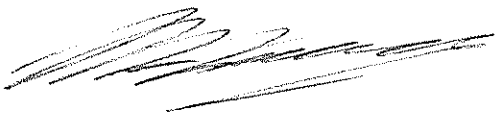
Independent Examiners/Auditors for 2021

MHA Macintyre Hudson has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parish Church Meeting in April 2021.

Approved by the PCC on 29th March 2021 and signed on its behalf by:



Revd Leonard Browne,
Vicar
PCC Chairman



Mr David Harvey

PCC Treasurer

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH, HARBORNE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 16 to 30.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountant in England and Wales.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Signed: Helen Blundell

Name: **Helen Blundell LLB FCA FCIE DChA**

Member of the Institute of Chartered Accountants in England and Wales

LLP: **MHA MacIntyre Hudson**
Address:

Rutland House
148 Edmund Street
Birmingham B3 2FD

Date: 12 April 2021

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Statement of Financial Activities

31st December 2020	Note	Restricted funds	Unrestricted funds		Total funds 2020
		£	General Fund £	Designated Fund £	£
Income and endowments from:					
Donations and legacies	2	87,398	818,878	(54,100)	852,176
Charitable activities	5		7,181	3,700	10,881
Investments	3			5,732	5,732
Other					0
Total income		**87,398**	**826,059**	**(44,668)**	**868,789**
Expenditure on:					
Raising funds	4				0
Charitable activities	5	69,482	740,454	2,661,048	3,470,985
Other					0
Total expenditure		**69,482**	**740,454**	**2,661,048**	**3,470,985**
Net income/(expenditure) before revaluation		17,916	85,605	(2,705,716)	(2,602,196)
Net gains/losses on revaluation of investments	10				0
Net income/(expenditure)		17,916	85,605	(2,705,716)	(2,602,196)
Transfers between funds					
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets					-
Other gains/(losses)					0
Net Movement in funds		17,916	85,605	(2,705,716)	(2,602,196)
Reconciliation of funds					
Total Funds brought forward		0	203,431	4,345,796	4,549,227
Total funds carried forward		**17,916**	**289,035**	**1,640,080**	**1,947,031**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2020 other than those included in the Statement of Financial Activities.
All income and expenditure relates to continuing operations.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

Statement of Financial Activities ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

31st December 2019		Restricted funds	Unrestricted funds		
		£	General Fund £	Designated Fund £	Total funds 2019 £
Income and endowments from:	Note				
Donations and legacies	2	131,340	763,626	1,633,735	2,528,701
Charitable activities	5		30,732		30,732
Investments	3			19,070	19,070
Other					0
Total income		**131,340**	**794,358**	**1,652,805**	2,578,503
Expenditure on:					
Raising funds	4	7,200		-	7,200
Charitable activities	5	124,140	882,121	475,934	1,482,195
Other					0
Total expenditure		**131,340**	**882,121**	**475,934**	1,489,395
Net income/(expenditure) before revaluation		0	(87,763)	1,176,871	1,089,108
Net gains/losses on revaluation of investments	10			75,664	75,664
Net income/(expenditure)		0	(87,763)	1,252,535	1,164,773
Transfers between funds					
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets					-
Other gains/(losses)					0
Net Movement in funds		0	(87,763)	1,252,535	1,164,773
Reconciliation of funds					
Total Funds brought forward		-	291,194	3,093,261	3,384,455
Total funds carried forward		**0**	**203,431**	**4,345,796**	**4,549,227**

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2020 other than those included in the Statement of Financial Activities.

All income and expenditure relates to continuing operations.

Gains / losses on revalution of investments relates to the Housing Fund

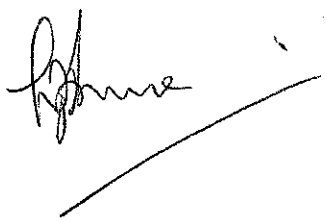
ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Balance Sheet

31st December 2020	Note	Restricted funds	Unrestricted funds		Total funds 2020
		£	General Fund £	Designated Fund £	£
Fixed Assets:					
Tangible Assets	10			700,000	700,000
Investment Properties	10			179,000	179,000
Total fixed assets			-	879,000	879,000
Current Assets					
Debtors	11	120	68,043	66,362	134,525
Investments (Short term deposit)					0
Cash at bank and in hand		19,221	234,190	1,082,859	1,336,270
Total current assets		19,341	302,233	1,149,221	1,470,795
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	12	(1,425)	(13,198)	(327,262)	(341,885)
Loans repayable within one year				(49,079)	(49,079)
Net Current Assets		17,916	289,035	772,880	1,079,831
Creditors: Amounts falling due after one year					
Loans repayable after one year				(11,800)	(11,800)
Total Assets less Liabilities		**17,916**	**289,035**	**1,640,080**	**1,947,031**
The funds of the charity					
Endowment					
Restricted funds	13	17,916			17,916
Unrestricted funds	13		289,035		289,035
Designated	13			1,640,080	1,640,080
Total funds	1,10,13	17,916	289,035	1,640,080	1,947,031
Total funds		**17,916**	**289,035**	**1,640,080**	**1,947,031**

Approved by the PCC on 29th March 2021 and signed on its behalf by:

Chairman: Revd Leonard Browne



ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Balance Sheet

31st December 2019	Note	Restricted funds	Unrestricted funds		Total funds 2019
		£	General Fund £	Designated Fund £	£
Fixed Assets:					
Tangible Assets	10			700,000	700,000
Investment Properties	10			179,000	179,000
Total fixed assets			-	879,000	879,000
Current Assets					
Debtors	11	1,222	56,682	451,922	509,825
Investments (Short term deposit)				2,521,579	2,521,579
Cash at bank and in hand		5,277	171,123	551,520	727,920
Total current assets		6,499	227,805	3,525,020	3,759,324
Liabilities					
Creditors: Amounts falling due within one year					
Creditors and accrued charges	12	(6,499)	(24,375)	(8,344)	(39,218)
Loans repayable within one year			-	(38,079)	(38,079)
Net Current Assets		- 0	203,430	3,478,597	3,682,027
Creditors: Amounts falling due after one year					
Loans repayable after one year			0	(11,800)	(11,800)
Total Assets less Current Liabilities	13	- 0	203,430	4,345,796	4,549,227
The funds of the charity					
Endowment					0
Restricted income funds	1,10,13	0			0
Unrestricted funds			203,431	4,345,796	4,549,227
Designated					0
Total funds		-	203,431	4,345,796	4,549,227

Statement of cash flows	Total Funds 2020 £	Total Funds 2019 £
Cash flows from operating activities		
Net cash provided by (used in) operating activities	(1,929,961)	645,496
Cash flows from investing activities		
Dividends, interest & rents from investments	5,732	19,070
Proceeds from sale of property	-	-
Purchase of property	-	-
Proceeds from sale of investments	-	
Purchase of investments	-	-
Net cash provided by (used in) investing activities	5,732	19,070
Cash flows from financing activities		
Borrowing		5,000
Net cash provided by (used in) financing activities	-	5,000
Net cash provided by (used in) all sources	(1,924,229)	669,566
Change in cash and cash equivalents in the reporting period	(1,924,229)	669,566
Cash and cash equivalents at the beginning of the reporting period	3,249,499	2,579,932
Cash and cash equivalents at the end of the reporting period	1,336,270	3,249,499
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/expenditure for the reporting period	(2,602,196)	1,089,110
Adjustments for:		
Depreciation	-	-
Gains/losses on investments	-	0
Dividends, interest & rents from investments	(5,732)	(19,070)
Loss/(profit) on sale of fixed assets	-	0
(Increase)/decrease in debtors	375,300	(437,987)
Increase/(decrease) in creditors	302,667	13,444
Net cash provided by (used in) operating activities	(1,929,961)	645,496
Analysis of cash and cash equivalents		
Cash in hand	1,336,270	727,920
Notice deposits (less than 30 days)	-	2,521,579
Overdraft facility repayable on demand	-	
Total cash and cash equivalents	1,336,270	3,249,499

Analysis of Changes in Net Debt

Year Ending 31 December 2020	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	727,920	608,350			1,336,270
Cash Equivalents	2,521,579	(2,521,579)			-
Overdraft Facility Repayable on Demand	-	-			-
Loans falling due in 1 year	(38,079)	(11,000)			(49,079)
Loans falling due after more than 1 year	(11,800)				(11,800)
Finance Lease Obligations	(7,299)	2,433			(4,866)
Total	3,192,321	(1,921,796)	0	0	1,270,525

Analysis of Changes in Net Debt

Year Ending 31 December 2019	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	614,733	113,188			727,920
Cash Equivalents	1,965,200	556,379			2,521,579
Overdraft Facility Repayable on Demand					0
Loans falling due in 1 year	(38,079)				(38,079)
Loans falling due after more than 1 year	(6,800)	(5,000)			(11,800)
Finance Lease Obligations	(9,732)	2,433			(7,299)
Total	2,525,321	667,000	0	0	3,192,321

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Note 1: Accounting policies for the year ended 31st December 2020

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 applicable from 1 January 2015 and current Church Accounting Regulations.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102 and is registered as a charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

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

(a) Funds

Unrestricted funds

Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds

Represent:

(a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and

(b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

(b) Income

Voluntary income and capital sources

Planned giving and donations receivable under gift aid is recognised only when received.

Note 1: Accounting policies for the year ended 31st December 2020 (continued)

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Collections are recognised when received by or on behalf of the PCC.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

c. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Church activities

The diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the balance sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants and donations made by Global Partner Support
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Operating Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Holiday Pay Accruals
The annual holiday period runs from the 1st January to the 31st December each year (same as financial reporting period) and annual leave is expected to be taken during the year on a "take it or lose it" basis. Any remaining at the year-end would be only a few days and is therefore considered insignificant and no accrual has been made.

Note 1: Accounting policies for the year ended 31st December 2020 (continued)

(d) Fixed Assets

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Freehold land and buildings used for charitable purposes & investment properties

The properties held by the Charity are revalued from time to time as necessary and have been included at estimated fair value.

(e) Current assets
Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

(f) Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(g) Judgements and key sources of estimation uncertainty
In applying the accounting policies the trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.
These include estimations of the fair value of fixed asset investment properties. and tangible fixed asset properties.

Notes

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2020

2 Donations & Legacies - 2020

	Restricted	Unrestricted funds		Total funds 2020
		General Fund	Designated Fund	
Committed Giving		620,339	-	620,339
Taxation refund		134,607	-	134,607
		754,946	-	754,946
Collections & gifts	77,398	15,181	(54,100)	38,479
Legacies		39,592		39,592
Fees to the PCC for weddings / funerals		1,659	-	1,659
Diocese Housing Allowance		7,500		7,500
Grants	10,000	-	-	10,000
	87,398	818,878	(54,100)	852,176

Note: Restricted Funds			
Collections & gifts	Resurrection Church	57,975	
Collections & gifts	Building for Mission	1,507	
Collections & gifts	Worship	17,916	
		77,398	
Grants	Building for Mission	10,000	
Note: Designated Funds			
			-
Collections & gifts	Building for Mission		(54,100)
			(54,100)

2 Donations & Legacies - Prior Year - 2019

	Restricted funds	Unrestricted funds		Total funds 2019
		General Fund	Designated Fund	
Committed Giving		592,624	-	592,624
Taxation refund		122,924	-	122,924
		715,548	-	715,548
Collections & gifts Inc Tax Refund	47,840	16,590	1,633,735	1,698,164
Legacies		25,500		25,500
Fees to the PCC for weddings / funerals		1,613	-	1,613
Diocese Housing Allowance		4,375		4,375
Grants	83,500	-	-	83,500
	131,340	763,626	1,633,735	2,528,701

Note: Restricted Funds			
Collections & gifts	Resurrection Church	25,506	
Collections & gifts	Building	105,834	
		131,340	
Note: Designated Funds			
			-
Collections & gifts	Building For Mission		1,633,735
			1,633,735

3 Investment income

	General Fund 2020	Designated Fund 2020	Total funds 2020	General Fund 2019	Designated Fund 2019	Total funds 2019
Bank Interest	-	5,732	5,732		19,070	19,070
	-	5,732	5,732	-	19,070	19,070

4 Expenditure on raising funds

	Restricted Fund 2020	Designated Fund 2020	Total funds 2020	Restricted Fund 2019	Designated Fund 2019	Total funds 2019
Consultants Fees			-	7,200		7,200
(Wootton George)	-	-	-	7,200	-	7,200

5 Charitable activities - 2020

		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2020 Net £
Direct Costs							
Diocesan Common Fund	6		153,528				153,528
Global Partner Support	7		130,854				130,854
Staff & clergy costs Direct	8		165,878				165,878
Youth and children			10,344			6,300	4,044
Mission, ministry, pastoral work			7,191			811	6,380
PCC gifts	9	57,975	8,226				66,201
Service expenses			4,096				4,096
Temp Locations				8,675			8,675
Training and Events			1,334			70	1,264
Total Direct Costs		57,975	481,451	8,675	-	7,181	540,920
Support costs							
Staff costs	8		174,604				174,604
Administration, IT, Miscellaneous			38,576				38,576
Church and Houses			40,719				40,719
Audit fee (Governance)			3,672				3,672
Building cost - Building for Mission		11,507		2,652,373	3,700		2,660,180
Bank and PayPal charges			1,433				1,433
Total Support costs		11,507	259,004	2,652,373	3,700		2,919,184
Total Charitable Activities		69,482	740,454	2,661,048	3,700	7,181	3,460,104

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people.

Note: Restricted Funds
PCC gift Resurrection Church Building Building for Mission

Designated costs/income all relate to Building for Mission

5 Charitable activities - 2019

		Restricted funds Costs	General Costs	Designated Costs	General Income	2019 Net £
Direct Costs						
Diocesan Common Fund	6		150,516			150,516
Living Stones	7		147,736			147,736
Staff & clergy costs Direct	8		189,958			189,958
Youth and children			27,252		24,622	2,629
Mission, ministry, pastoral work			14,318		3,686	10,630
PCC gifts	9	25,506	3,750			29,256
Service expenses			7,728			7,728
Service expenses - Temporary Locations				50,931		50,931
Training and Events			6,052		2,422	3,630
Total Direct Costs		25,506	547,310	50,931	30,732	593,015
						0
Support costs						0
Staff costs	8		157,219			157,219
Administration, IT, Miscellaneous			48,353			48,353
Church and Houses			120,839			120,839
Audit fee (Governance)			6,752			6,752
Building cost - Building for Mission		98,634		425,003		523,637
Bank and PayPal charges			1,647			1,647
Total Support costs		98,634	334,811	425,003	0	858,447
Total Charitable Activities		124,140	882,121	475,934	30,732	1,451,462

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people.

Note: Restricted Funds
PCC gift Resurrection Church Building Building for Mission

Designated costs all relate to Building for Mission

6 **Diocesan Common Fund**

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England.
The Diocese pays the salaries, pension and national Insurance contributions for the clergy working at St John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar.
The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese.

7 **Global Partner Support (GPS) - 2020**

The grants paid by the GPS Management Team in 2020 totalled £130,854

	No of Grants	Grants to organisations	Grants to individuals	2020 Total
Overseas mission	9	24,300	18,064	**42,364**
UK mission	12	60,331	5,332	**65,663**
Specific projects and Organisations	9	20,320	442	**20,762**
Short term	3		1,800	**1,800**
Miscellaneous	1	265		**265**
Total expenditure		**105,216**	**25,638**	**130,854**

Grants over £5,000 paid in the year to agencies:

Agape	16,788	for their work in the UK
Chaplaincy Plus	7,396	for their work with the business community in Birmingham
Church Missionary Society	9192	for their work in Pakistan
Friends International	7496	for their work with International Students
Operation Mobilisation	15352	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6576	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

7 **Global Partner Support (GPS) - 2019**

The grants paid by the GPS Management Team in 2019 totalled £147,736

	No of Grants	Grants to organisations	Grants to individuals	2019 Total
Overseas mission	9	31,315	24,673	**55,988**
UK mission	13	9,856	60,493	**70,349**
Specific projects and Organisations	9	13,241		**13,241**
Short term	6		6,480	**6,480**
Miscellaneous		1,678		**1,678**
Total expenditure	**37**	**56,090**	**91,646**	**147,736**

Grants over £5,000 paid in the year to agencies:

Agape	11592	for their work in the UK
Agape	6756	for their work in the USA
Chaplaincy Plus	7272	for their work with the business community in Birmingham
Church Missionary Society	9192	for their work in Pakistan
Friends International	7369	for their work with International Students
Operation Mobilisation	7899	for their work in South Africa
The Bridge	3000	for their work amongst homeless in Birmingham
Wycliffe Bible Translators	6468	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

8 Staff costs & clergy allowances- 2020	Direct charitable expenditure £	Support costs £	2020 Total £
Gross wages & salaries	138,485	158,955	297,440
E'ers National Insurance	10,316	11,242	21,558
Pension - Employers Contribution	4,153	3,950	8,103
Expenses/ allowances & Clergy Costs	12,924	457	13,381
Totals	**165,878**	**174,604**	**340,482**

Employers Pension Contribution - 3% from April 2019 (2% Jan to April 2019)
No employee earned £60,000 per annum or more.
The average number of employees in 2020 was 13.5 people with 12 in post at 31 December, and year end FTE of 9.7.
Note: The salaries for Revd L Browne, J Tattersall & Rev Dr F Gregson are all paid by Birmingham Diocese
The PCC reimburse the Diocese for the employment costs of Rev Dr F Gregson included above

8 Staff costs & clergy allowances- 2019	Direct charitable expenditure £	Support costs £	2019 Total £
Gross wages & salaries	160,489	142,365	302,854
E'ers National Insurance	12,380	10,290	22,670
Pension - Employers Contribution	3,797	3,633	7,430
Expenses/allowances & Clergy Costs	13,292	931	14,223
Totals	**189,958**	**157,219**	**347,177**

Employers Pension Contribution - 2% from April 2018 & 3% from April 2019
No employee earned £60,000 per annum or more.
The average number of employees in 2019 was 14 people with 15 in post at 31 December, and year end FTE of 10.9.
Note: The salaries for Revd L Browne, J Tattersall & Rev Dr F Gregson are all paid by Birmingham Diocese
The PCC reimburse the Diocese for the employment costs of Rev Dr F Gregson included above

9 PCC Gifts		2020	2019
The following gifts were made:		£	£
Birmingham City Mission	Christmas offering	850	834
Restore	Christmas offering	850	834
Churches Together - Restore	Harvest	3002	808
Quinton & Oldbury Foodbank	Harvest	3003	808
Resurrection Church		57,975	25,506
Other		521	466
Total		**66,201**	**29,256**

10 Housing fund

Properties

St John's are currently Management Trustees for three properties:
1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse whilst let in 2018 is now used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford.

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

Housing fund	**2020**	**2019**
	£	**£**
Opening value of Housing fund	879,000	803,336
Revaluation of No. 2 Milford Copse, Harborne	-	50,000
Revaluation of No 59 Witney Road, Ducklington	-	8,000
Revaluation of No 77-79 Vivian Road	-	17,664
Closing value of Housing fund	**879,000**	**879,000**

Summary of Fixed Assets

Asset	77-79 Vivian Road	Fair Value	175,000	175,000
	2 Milford Copse, Harborne	Fair Value	525,000	525,000
Investment Properties				
	59 Witney Road, Ducklington	Fair Value	179,000	179,000
	Total Fixed Assets		**879,000**	**879,000**

The trustees consider that this represents the fair value at 31 December 2020.

Note

11 Debtors and Prepayments

	2020	2019
	£	£
Debtors and prepayments - General Fund	18,127	22,466
Debtors and prepayments - restricted	120	
Debtors and prepayments - Building for Mission	3,453	4,650
Debtors Pledged income & Gift Aid - Building for Mission	62,909	431,146
Taxation refund receivable Jan 2020 & Jan 2019	49,916	51,563
	134,525	509,825

Contingent Asset - A legacy has been left to the Church which being 50% of the residual value of the estate is not yet quantifiable with any certainty. It is expected that the income will be known during 2021 and included in those accounts.

12 Creditors and accrued charges

	2020	2019
	£	£
Accruals and Sundry creditors - General Fund	13,198	24,375
Accruals and Sundry creditors - Building for Mission	327,262	8,344
Restricted Gifts held in cash Resurrection Church	1,425	6,499
	341,885	39,218

Loans Loans have been received towards the building project

13 Church funds

Summary Of Funds

Restricted funds

The restricted fund represents 2 items:
1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut to assist with funding a staff post and welfare/relief support.

2. Gifts & donations received for the Building For Mission project working on redesigning the Church buildings are designated with only grants being classified as restricted.

3. The worship fund is a gift from the New English Orchestra on the closure of the charity recognising the support from St John's Church for over 40 years.

2020 Restricted	Balance B/F	Income	Costs	Net
Building For Mission	-	11,507	11,507	-
Worship Fund	-	17,916		17,916
Resurrection Church	-	57,975	57,975	-
Total	**-**	**87,398**	**69,482**	**17,916**

2019 Restricted	Balance B/F	Income	Costs	Net
Building For Mission	-	105,834	105,834	-
Resurrection Church	-	25,506	25,506	-
Total	**-**	**131,340**	**131,340**	**-**

Designated Funds

Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing and and increasingly in 2018 the Building For Mission Fund any surplus or unrequired money will be transferred back in to the General Fund at the end of the project.

2020 Designated	Balance B/F	Income	Costs	Revaluation	Net
Building For Mission	3466796	(44,668)	2,661,048		761,080
Housing	879,000				879,000
Total	**4,345,796**	**(44,668)**	**2,661,048**	**0**	**1,640,080**

2019 Designated	Balance B/F	Income	Costs	Revaluation	Net
Building For Mission	2,289,925	1,652,804	475,934		3,466,796
Housing	803,336			75,664	879,000
Total	**3,093,261**	**1,652,804**	**475,934**	**75,664**	**4,345,796**

Church General Funds

The Church General fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which, if not spent during the year, is held under sundry creditors.

The money held in the Church General fund is unrestricted and undesignated and is used for the general running of the church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the church.

14 Other Financial Commitments

a. At 31st December 2020 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

5 Year Lease with PEAC LTD commenced 2018

Year 1	2018		2,433
Year 2	2019		2,433
Year 3	2020		2,433
Year 4	2021	2,433	
Year 5	2022	2,433	

b. **Other Contractual Comitments as at 31 December 2020**

Professional Fees, Construction Costs & Fitting for RIBA Stage 5 to 7 of Building For Mission project

Contractual comitment to pay Construction, Professional fees & Fitting costs for building project Inc VAT

	2021	2022
Total Costs	**485,119**	**85,193**

15 Related Party Transactions

Income

Total donations given to the charity by the trustees and related parties is as follows:

2020	Giving by trustees	74,519
	Giving by Related parties	51,581
	Total	**126,100**
2019	Giving by trustees	107,834
	Giving by Related parties	211,144
	Total	**318,978**

Note: No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.

Expenditure

No payments were made to anyone for being a trustee of the charity

During 2020 £2919 was paid to 6 PCC or related members for reimbursement of costs for activities in the church.
During 2019 £2670 was paid to 12 PCC or related members for reimbursement of costs for activities in the church.

Other payments made to PCC members, their families, or organisations to which they are closely connected are detailed below:

PCC Member	Reason for Payment	Comments	Amount 2020	Amount 2019	Person Receiving Payment
Rev L Browne	Allowances & expenses	Clergy	1,014	1,367	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	792	333	Rev J Tattersall
Rev Dr F Gregson	Allowances & expenses	Clergy	48	463	Rev Dr F Gregson
Miss R Kardellemaj	GPS Grant		6,268	6,968	Miss R Kardellemaj
Ruth Downing	GPS Grant	Short term	300	-	Jemima Downing
Miss S Clegg	Payment/expenses to Parish Safeguarding Office	Until Mar 2020 Final Pyt	395	2,709	Miss S Clegg

Note: The salaries for Rev L Browne, Rev J Tattersall & Rev Dr F Gregson are all paid by Birmingham Diocese

Payments to Key Management Personnel (Not shown above) and related parties (Excluding Reimbursement of cost of purchasing items for the charity)

Mr S Foster - Operations Manager	Salary/expenses,	42,982	42,824	Mr S Foster Employee
Mr S Foster - Operations Manager	Salary/expenses	27,884	25,601	Mrs C Foster Employee & Wife of Mr S Foster
Dr R Lovell - Churchwarden		0	0	
Mrs R Downing - Churchwarden		0	0	
Remaining trustees		0	0	

Conflicts of interest are declared at each meeting of the trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary/expense payments, decisions re Global Partner Support grants, the recruitment process or any other item where a conflict exists.