

**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**

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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.

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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 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 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).

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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.

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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.

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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.

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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.

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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.

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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

Anthony Collins Solicitors LLP
134 Edmund Street
Birmingham
B3 2ES

Primary Bankers

Lloyds Bank PLC
PO Box 1000
Andover
BX1 1LT

Independent Examiner

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.

St John's Church, Harborne, Birmingham

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 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

Income and endowments from

Donations and legacies

Charitable activities

Investments

Total income

Expenditure on:

Charitable activities

Total expenditure

Net income / (expenditure) before revaluation

Net gains / (losses) on revaluation of investments

Net income / (expenditure)

Transfers between funds

Net movement in funds

Reconciliation of funds

Total funds brought forward

Total funds carried forward

	Note	Restricted funds	Unrestricted funds		Total funds 2024
		£	General Fund £	Designated Fund £	
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
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
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.

St John's Church, Harborne, Birmingham

Statement of financial activities

31st December 2023

31st December 2023		Restricted funds	Unrestricted funds		
		£	General Fund £	Designated Fund £	Total funds 2023
<u>Income and endowments from</u>	Note				
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
<u>Expenditure on:</u>					
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.

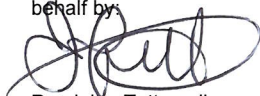
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Balance Sheet

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

St John's Church, Harborne, Birmingham

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

St John's Church, Harborne, Birmingham

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

	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year end
Year ending 31 December 2024					
Cash	437,288	(5,502)			431,786
Total	437,288	(5,502)	-	-	431,786
Year ending 31 December 2023					
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.

St John's Church, Harborne, Birmingham

2 Donations & legacies - 2024

	<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds 2024</u>
	£	General Fund £	Designated Fund £	
-				
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 / funerals		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

	<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds 2023</u>
	£	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	-	710,873

Note: Restricted Funds

Collections & Gifts	Resurrection Church	19,833
		19,833

3 Investment income

	<u>General Fund 2024 £</u>	<u>General Fund 2023 £</u>
Bank interest	3,793	3,013
	3,793	3,013

St John's Church, Harborne, Birmingham

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

St John's Church, Harborne, Birmingham

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

St John's Church, Harborne, Birmingham

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 for their work with the business community in Birmingham
Chaplaincy Plus	5,712	
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 for their work with the business community in Birmingham
Chaplaincy Plus	7,616	
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

St John's Church, Harborne, Birmingham

7 Staff costs & clergy allowances - 2024

	Direct Costs £	Support Costs £	2024 Total £
Gross wages & salaries	165,036	102,750	267,787
Employers 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
Employers 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

St John's Church, Harborne, Birmingham

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

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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:

<u>Housing fund</u>	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			2024 £	2023 £
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
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Total fixed assets	1,084,000	1,056,000
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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
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Debtors and prepayments - Restricted	100	-
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Gift Aid Due - Restricted	1,085	1,044
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Gift Aid Due - General	35,572	31,115
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Total	44,752	46,764
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11 Creditors, accrued charges & deferred income

2024

2023

£

£

Accruals and sundry creditors - General fund	16,816	18,722
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Deferred income - General fund	285	622
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Deferred income - Restricted fund	2,485	1,733
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Accruals and sundry creditors - Restricted fund	6,590	1,526
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Total	26,177	22,602
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St John's Church, Harborne, Birmingham

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 Orchestra on closure of the charity

<u>2024</u>	<u>Restricted</u>	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

<u>2023</u>	<u>Restricted</u>	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

<u>2024</u>	<u>Designated</u>	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

<u>2023</u>	<u>Designated</u>	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.

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

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

St John's Church, Harborne, Birmingham

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.