

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST EDEN PARK

England & Wales - Charity number 1134128

Details

Other names	ST JOHN THE BAPTIST CHURCH BECKENHAM, ST JOHNS EDEN PARK
Status	Registered
Legal form	Previously excepted
Registered	2010-02-05
Register	View on the Charity Commission register

Contact

Address	251 Eden Park Avenue Beckenham BR3 3JN
Phone	02086503515
Email	office@stjohnsbeckenham.org
Website	www.stjohnsbeckenham.org

Activities

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

Activities: Religious activities Providing Community Services for the parish for all ages

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Bromley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£366,374	£349,757	-	-
2023-12-31	£311,006	£250,942	-	-
2022-12-31	£314,533	£250,773	-	-
2021-12-31	£274,849	£282,324	-	-
2020-12-31	£262,267	£274,664	-	-

Trustees

Name	Role	Appointed
ANDREW ARTHUR FOULDS		2021-05-26
ANTHONY HOWARD CLAYTON		2021-05-26
ASTRA GABRIELLE PETERS		
AZUKA NNENNA ONWUKA		2014-04-26
Anthony Peters		2023-12-17
CLAIRE DAWN HANNESS		2021-05-26
David Michael Johnson		2016-04-20
David Smart		2022-05-29
Elizabeth Ann Bligh		2024-04-21
Elizabeth Mary King		2024-04-21
Gillian Mary Clayton		2024-04-21
John Francis Segal		2019-04-29
LORNA ELIZABETH PEARCE		2021-05-26
Lesley Huxtable		2023-05-14
Louise Coleen Savage		2024-04-21
Rebecca Claire Day		2025-05-11
Rev Nicolas Jacques Pucenot		2025-08-11

Accounts

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE BAPTIST BECKENHAM**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING
31st DECEMBER 2024**

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INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST BECKENHAM

This report on the financial statements of the PCC for the year ended 31 December 2024, as set out on the attached pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of Regulations does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

I am pleased to report I have completed the Independent Examination of the Financial Statements of St John the Baptist Beckenham for the year ending 31st December 2024

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements, to keep accounting records in accordance with section 130 of the Act: also the financial statements accord with the underlying accounting records and comply with the requirements of the Act

or

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

Thank you for clear and concise presentation of Accounts and working papers which has made my examination a smooth task in arriving to a conclusion.

Ray Sargeant & Co
Chartered Certified Accountants
131 Hayes Lane Hayes Kent BR2 9EJ

14th April 2025

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2024**

	See Tables below	Unrestricted/ Designated Funds	Restricted Funds	Total Funds	
				2024	2023
		2024	2024	2024	2023
		£	£	£	£
INCOMING RESOURCES					
Giving, donations & special collections	Table 1	110,347	3,394	113,741	138,627
Interest & Investment income	Table 2	8,303	2,272	10,575	4,895
Church & Community Activities	Table 3	173,441	68,617	242,058	167,484
TOTAL INCOMING RESOURCES		292,091	74,283	366,374	311,006
RESOURCES EXPENDED					
Church Missionary & Charitable Gifts	See also Table 4	15,000	425	15,425	15,000
Church Activities	Table 5	248,666	85,666	334,332	233,606
Special Collections	Table 5	0	0	0	2,336
TOTAL RESOURCES EXPENDED	Table 4 & 5	263,666	86,091	349,757	250,942
NET INCOME / EXPENDITURE		28,425	(11,808)	16,617	60,064
Transfers betw. funds		(36,831)	36,831	0	0
NET MOV'T OF FUNDS		(8,406)	25,023	16,617	60,064
Total funds b/fwd	Table 7	225,094	102,116	327,211	267,146
TOTAL FUNDS CARRIED FORWARD	Table 7	216,688	127,139	343,828	327,210

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**BALANCE SHEET
FOR THE YEAR ENDED 31st DECEMBER 2024**

		2024	2023
		£	£
FIXED ASSETS			
Tangible	See also Table 6	2,557,244	2,557,244
Investment		6,104	5,967
Total fixed assets		2,563,348	2,563,211
CURRENT ASSETS			
Short term deposits		314,297	260,568
Cash at bank		28,499	80,490
Plus accounts receivable & prepayments		4,352	0
Less accounts payable		4,457	13,847
Cash in hand		28,294	66,643
Other assets		1,238	-
Total Current Assets		343,829	327,211
TOTAL ASSETS		2,907,177	2,890,422
<i>Represented by:</i>			
Fixed Asset reserves		2,563,348	2,563,211
Parish Funds:			
Restricted		126,427	102,116
Designated	See also Table 7	111,543	93,889
Unrestricted		105,848	131,206
Total Parish Funds		343,829	327,211
TOTAL		2,907,177	2,890,422

Approved by the Parochial Church Council on 1st May 2025 and signed on its behalf by:

..... (A. Clayton, Lay Chair of PCC)

..... (Gill Clayton, Treasurer)

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accountancy standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

FUNDS

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The purpose of each restricted fund is implied by the fund's designation. Restricted funds include a Ministry fund and a Youth fund, both of which may be used to help fund children & family/youth worker(s). There is the Vicar's Discretionary Fund, which receives an annual grant from general church funds. There are also funds for specific congregation appeals and collections, which includes one established in 2019 for maintenance of the sacred garden. In 2021 one was created for donations to Living Well (inc. The Larder) and one for gifts to help set-up the Green Bird café, with the balance of set-up costs being drawn from general funds. As from October 2023, this fund holds the income and costs of all Green Bird activities. Finally, in 2024 we created a Building Repair fund, to be used alongside our diocesan repair fund reserves for future major building projects.

These accounts include transactions, assets and liabilities for which the PCC can be held responsible. All activities at St John's Church are fully consolidated (including the Green Bird café as from November 2023), summary details of which are appended to these accounts (Table 8).

The accounts do not include the accounts of any church groups that are informal gatherings of church members, nor those that owe their main affiliation to another body.

INCOMING RESOURCES

Voluntary Income

- Collections are recognised when received by or on behalf of the PCC.
- Amounts receivable under Gift Aid declaration are recognised only when honoured by the donor.
- Income Tax recoverable on Gift Aid donations is recognised when claimed.
- Income raised by fairs and other similar events are accounted for gross.

Income from Church Activities

- Rental income from letting the church halls, flat, and 21 Glanfield Road is accounted for when due and received.
- Fees due to the PCC for weddings and funerals are accounted for when received.

Income from Investments

- Dividends and interest are accounted for when due and notified.

Investment Gains and Losses

- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

RESOURCES USED

Grants

- Grants and Donations are accounted for when paid or transferred to Restricted Funds.

Costs directly related to the work of the Church

- The Parish Pledge is accounted for when due.

FIXED ASSETS

Consecrated property and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
- No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and requiring a faculty for disposal since these are considered to be inalienable property.
- All expenditure incurred during the year on consecrated or beneficial buildings and movable church furnishings, whether maintenance or improvements, is written off.

Other land and buildings

- Other freehold land and buildings held on behalf of the PCC for its own purposes is valued at market or insurance value.

Other fixtures, fittings and office equipment

- Equipment used within the church premises is either written off in the year in which the asset is acquired or written down on a straight-line basis over 4 years.

CURRENT ASSETS

- Short Term Deposits and Cash at Bank are held either with the Diocese or with CAF Bank (Gold account).

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

SUPPORTING TABLES & NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

1. Voluntary Income

This includes all planned and other giving as follows:

TABLE 1	Unrestricted /designated Funds	Restricted Funds	Total Funds	
	2024	2024	2024	2023
	£	£	£	£
Giving (unrestricted)				
Regular giving - SO & Churchsuite <i>(Annual gifts in Sundry donations below)</i>	65,367		65,367	80,414
Offering envelopes	796		796	2,907
Weekly collections	7,308		7,308	5,680
Gifts where tax included	1,900		1,900	2,450
Special Collections	700		700	0
Sundry donations	17,023		17,023	18,154
<i>Sub-total</i>	<i>93,094</i>		<i>93,094</i>	<i>109,605</i>
Total tax recovered	17,253	546	17,799	21,753
Total Giving	110,347	546	110,893	131,358
Sundry donation income (restricted)				
Children & Youth Fund		0	0	1,532
Ministry Fund		2,400	2,400	2,400
Special Collections		0	0	3,012
Sacred Garden		0	0	300
Living Well		448	448	25
Legacies		0	0	0
TOTAL GIVING & DONATIONS	110,347	3,394	113,741	138,627

Note: Sundry donation income excludes tax recovered via Gift Aid which is shown in Total tax recovered line)

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 12

2. Income from Investments

TABLE 2	Unrestricted & designated Funds	Restricted Funds	Investments Income (restricted)	Total Funds	
				2024	2023
Interest & Investment income	2024	2024	2024	2024	2023
Bank Accounts	154	1,893	0	2,047	1,028
Accounts at Diocese	8,149	213	0	8,362	3,704
CBF – Share Income (to Fabric fund (<i>restricted</i>))	0	0	166	166	163
TOTAL INCOME FROM INVESTMENTS	8,303	2,106	166	10,575	4,895

- This represents interest from bank accounts and sums deposited with the Rochester Diocesan Board of Finance
- CBF share income relates to a holding of 264 income shares in the CBF Investment Funds. The Rochester Diocesan Society and Board of Finance is the custodian trustee. The total book value of these shares is £200, with a current valuation of **£6,104.39**. The income is credited to the (restricted) Fabric Fund.

3. Church & Community Activities

TABLE 3	2024		2024	2023
	Unrestricted	Restricted	Total	
Income from Church & Community Activities	£		£	£
	Unrestricted	Restricted	Total	
<i>Lettings income</i>				
Church flat lettings	14,400	0	14,400	9,983
21 Glanfield Road lettings (to BRF)	0	19,211	19,211	14,880
Hall rental	144,167	0	144,167	125,288
<i>sub-total</i>	<i>158,567</i>	<i>19,211</i>	<i>177,778</i>	<i>150,151</i>
<i>Other income</i>				
Bookstall	837	0	837	0
Fees – weddings & funerals	958	0	958	1,476
Grants & miscellaneous (<i>Energy Support & Warm Space</i>)	0	0	0	550
Green Bird donation to St J	0	0	0	1,460
Green Bird café income	0	49,406	49,406	8,231

Outreach events income	1,015	0	1,015	5,616
Socials	984	0	984	0
Special events	9,087	0	9,087	0
Contributions and refunds <i>(excl grants)</i>	520	0	520	0
Toddlers	1,473	0	1,473	(Inc in Green Bird)
TOTAL INCOME FROM CHURCH & COMMUNITY ACTIVITIES	173,441	68,617	242,058	167,484

4. Expenditure - Church Missionary & Charitable Gifts

TABLE 4	Unrestricted Funds	Restricted Funds	Total Funds	
			2024	2023
Missionary & Charitable Giving	2024	2024	2024	2023
	£		£	£
Open Doors	0	0	0	5,000
Living Well	5,000	425	5,425	
Tear Fund	2,500	0	2,500	
Missionary Aviation Fellowship	2,500	0	2,500	5,000
Christians Against Poverty	2,500	0	2,500	5,000
New Wine	2,500	0	2,500	
TOTAL CHURCH MISSIONARY & CHARITABLE GIFTS	15,000	425	15,425	15,000

5. Expenditure on Ministry, the running & maintenance costs of the Church, Halls, Office and other activities

TABLE 5	Total Funds	
	2024	2023
Church Activities Expenditure		
<i>Unrestricted:</i>	£	£
Administration		
Church Office	15,226	12,082
<i>Administration sub-total</i>	<i>15,226</i>	<i>12,082</i>
Buildings		
Insurance - church & halls	7,221	7,155
- 21 Glanfield Road	1,783	648
Bin collection	3,612	0
Cleaning	3,420	3,034

Maintenance & repair	19,108	21,332
Utilities	31,004	20,665
Vicarage	4,384	0
<i>Buildings sub-total</i>	<i>70,532</i>	<i>52,834</i>
Ministry		
@Home	0	34
Bookstall	260	0
Children, Youth and School	2,010	1,817
Toddlers	200	0
Communications/Media, Worship/Sound	3,214	4,878
Groups at St John's	38	47
Outreach:		
Outreach	2,369	0
Socials	1,784	3,636
Special events	6,078	7,306
Other Outreach	554	1,839
<i>Outreach total</i>	<i>10,785</i>	<i>12,781</i>
Pastoral team	65	340
Safeguarding	75	38
Church Refreshments (inc counters)	1,425	609
Training	205	350
VDF top up	0	0
Other	0	531
<i>Ministry subtotal</i>	<i>18,277</i>	<i>21,425</i>
Staffing		
Clergy/Ministry expenses	252	2,817
Clergy/Ministry - housing & related expenses	0	6,689
Staff salaries & pension	50,551	48,783
Finance administration	7,800	5,200
<i>Staffing sub-total</i>	<i>58,603</i>	<i>63,489</i>
Diocesan Pledge	86,226	69,289
Other		
Special collections top-up	0	2,000
Quinquennial inspection fee	(198)	198
Music	<i>inc above</i>	<i>inc above</i>
Sub-total (unrestricted)	248,666	221,317
Restricted:		
Children & Youth Fund	0	1,752
Ministry Fund	0	2,676
Special collections	0	2,336
Sacred Garden	1,320	1,739
Vicar's Discretionary Fund	90	1,200

Green Bird café trading expenditure (<i>from 21.11.23</i>)	46,345	4,922
Building Repair fund	37,911	-
Sub-total (restricted)	85,666	14,625
CHURCH ACTIVITIES EXPENDITURE – TOTAL	334,332	235,942

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 12

Staff Costs

During 2024, the PCC employed part-time staff covering the following roles: a Church Office Administrator, a Halls Bookings Administrator, a personal assistant to the Vicar, a Cleaning Supervisor, a Children’s & Family worker and a Media/Communications facilitator.

The total cost of salaries, overtime, pension and related social security costs in the year was **£50,551** (2023: £48,783).

Pension Builder Scheme

The PCC participates in the Pension Scheme section of CWPF for lay staff. The scheme is administered by the Church of England Pension Board. The pension costs charged in the year are contributions payable.

6. Tangible Fixed Assets

TABLE 6		
Buildings	Value 2024	Value 2023
	£	£
21 Glanfield Road	622,244	622,244
Large Hall & Flat	325,000	325,000
New Halls ('Cornerstone')	1,610,000	1,610,000
TOTAL VALUE	2,557,244	2,557,244

- The value of 21 Glanfield Road is based on its insurance value as at December 2021.
- The Large Hall is shown at its book value in 1997. As this is a functional property used by the PCC for its activities there is no need to undertake a market valuation.
- The New Halls value is based on the insurance value at December 2017.

7. Funds and Reserves

See Table 7 below.

As at 31st December 2024, funds determined by the PCC as restricted (including fabric fund investment) totalled **£126,427**

£111,543 has been designated by the PCC for specific property-related projects and is held in Diocesan Repair Funds at the diocese on behalf of St John's.

The remaining General Funds (unrestricted) total **£105,857**, including Stripe & GoCardless funds (still to be credited to CAF account at year end).

TABLE 7	Balance at 1.1.24	Income 2024	Expenditure 2024	Transfers & adjustments	Balance at 31.12.24
FUNDS	£	£	£	£	£
Restricted Funds					
Fabric Fund	2,385	0	0	166	2,551
Ministry Fund	38,406	4,293	0	450	43,150
Living Well	129	448	425	0	152
Special Collections Fund	6	0	0	0	6
Children & Youth Fund	56,179	213	0	1,215	57,607
Sacred Garden Fund	(189)	0	1,320	5,000	3,491
Vicar's Discretionary Fund	(172)	0	90	0	(262)
Legacies	5,000	0	0	(5000)	0
Green Bird café	372	49,406	46,345	0	3,433
Building Repair Fund	0	19,211	37,911	35,000	16,300
Total Restricted Funds	102,116	73,571	86,091	36,831	126,427
Designated Funds (Diocesan Repair Funds)					
Church DRF	54,204	2,265	0	22,000	78,469
Halls DRF	30,838	1,063	0	0	31,901
21 Glanfield Road DRF	8,848	186	0	(7,860)	1,173
Total Designated Funds	93,890	3,513	0	14,140	111,543
General Funds					
General Reserve	127,382	4,636	0	(26,200)	105,818
CAF Cash (unrestricted)	3,824	284,654	263,668	(24,771)	39
Total General Funds	131,206	289,290	263,668	(50,971)	105,857
TOTAL FUNDS	327,212	366,375	349,759	0	343,828

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

CHURCH ORGANISATIONS ACCOUNTS 2024

(included in the above statements)

TABLE 8				
Organisation	Opening Balance	Income received	Expenditure	Closing Balance
	at 1.1.24	2024	2024	At 31.12.24
	£	£	£	£
St John's Bookshop	0*	837	260	577
Green Bird Café	372	49,406	46,435	3,343

* Note: £760 was reported as the closing balance at the end of 2023. This sum was held outside the church accounts and together with other monies, was credited as sundry donations to the St John's account when the Bookstall accounts were consolidated during 2024.

The 2024 closing balance thus represents the Bookstall trading surplus as shown in the church accounts.

Accounts

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE BAPTIST BECKENHAM**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING
31st DECEMBER 2023**

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INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST BECKENHAM

This report on the financial statements of the PCC for the year ended 31 December 2023, as set out on the attached pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of Regulations does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements, to keep accounting records in accordance with section 130 of the Act:
and
to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met;

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

Signed: ***Tony Catherall***
77 Merlin Grove, Beckenham BR3 3HS

Dated: ***16.04.24***

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2023**

	See Tables below	Unrestricted/ Designated Funds	Restricted Funds	Total Funds	
				2023	2022
		2023	2023	2023	2022
		£	£	£	£
INCOMING RESOURCES					
Giving, donations & special collections	Table 1	131,176	7,451	138,627	179,427
Interest & Investment income	Table 2	3,993	902	4,895	972
Church & Community Activities	Table 3	158,067	9,417	167,484	134,134
TOTAL INCOMING RESOURCES		293,236	17,770	311,006	314,533
RESOURCES EXPENDED					
Church Missionary & Charitable Gifts	See also Table 4	15,000	0	15,000	15,000
Church Activities	Table 5	221,317	12,289	233,606	233,861
Special Collections	Table 5	0	2,336	2,336	1,912
TOTAL RESOURCES EXPENDED	Table 4 & 5	236,317	14,625	250,942	250,773
NET INCOME / EXPENDITURE		56,919	3,145	60,064	63,760
Transfers betw. funds					
<i>To Gen'l Res from Cash</i>	Table 7	75,000	0	75,000	0
<i>To Designated from Cash</i>	Table 7	20,000	0	20,000	0
<i>From Cash to GR & Desig'd</i>	Table 7	(95,000)	0	(95,000)	0
Total transfers	Table 7	0	0	0	0
NET MOV'T OF FUNDS		56,919	3,145	60,064	63,760
Total funds b/fwd	Table 7	168,175	98,971	267,146	203,386
TOTAL FUNDS CARRIED FORWARD	Table 7	225,094	102,116	327,210	267,146

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**BALANCE SHEET
FOR THE YEAR ENDED 31st DECEMBER 2023**

		2023	2022
		£	£
FIXED ASSETS			
Tangible		2,557,244	2,557,244
Investment		5,967	5,454
Total fixed assets		2,563,211	2,562,698
CURRENT ASSETS			
Short term deposits		260,568	161,625
Cash at bank		80,490	138,272
Less transfers due to DRF		0	18,000
Less accounts payable		13,847	15,128
Cash in hand		66,643	105,521
Total Current Assets		327,211	267,146
TOTAL ASSETS		2,890,422	2,829,844
<i>Represented by:</i>			
Fixed Asset reserves		2,563,211	2,562,698
Parish Funds:			
Restricted	See also Table 7	102,116	98,971
Designated		93,889	72,053
Unrestricted		131,206	96,122
Total Parish Funds		327,211	267,146
TOTAL		2,890,422	2,829,844

Approved by the Parochial Church Council on 21st March 2024 (subject to final adjustments & independent Examiner approval) and signed on its behalf by:

pp David Jones..... (A. Clayton, Lay Chair of PCC)

Gill Clayton..... (Treasurer)

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accountancy standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

FUNDS

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The purpose of each restricted fund is implied by the fund's designation. Restricted funds include a Ministry fund and a Youth fund, both of which may be used to help fund children & family/youth worker(s). There is the Vicar's Discretionary Fund, which receives an annual grant from general church funds. There are also funds for specific congregation appeals and collections, which includes one established in 2019 for maintenance of the sacred garden. In 2021 one was created for donations to Living Well (inc. The Larder) and one for gifts to help set-up the Green Bird café, with the balance of set-up costs being drawn from general funds. As from October 2023, this fund holds the income and costs of all Green Bird activities.

These accounts include transactions, assets and liabilities for which the PCC can be held responsible. All activities at St John's Church are fully consolidated (including the Green Bird café as from November 2023) except for those of the Bookstall, summary details of which are appended to these accounts (Table 8).

The accounts do not include the accounts of any church groups that are informal gatherings of church members, nor those that owe their main affiliation to another body.

INCOMING RESOURCES

Voluntary Income

- Collections are recognised when received by or on behalf of the PCC.
- Amounts receivable under Gift Aid declaration are recognised only when honoured by the donor.
- Income Tax recoverable on Gift Aid donations is recognised when claimed.
- Income raised by fairs and other similar events are accounted for gross.

Income from Church Activities

- Rental income from letting the church halls, flat, and 21 Glanfield Road is accounted for when due and received.
- Fees due to the PCC for weddings and funerals are accounted for when received.

Income from Investments

- Dividends and interest are accounted for when due and notified.

Investment Gains and Losses

- Realised gains and losses are recognised when investments are sold.

- Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

RESOURCES USED

Grants

- Grants and Donations are accounted for when paid or transferred to Restricted Funds.

Costs directly related to the work of the Church

- The Parish Pledge is accounted for when due.

FIXED ASSETS

Consecrated property and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
- No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and requiring a faculty for disposal since these are considered to be inalienable property.
- All expenditure incurred during the year on consecrated or beneficial buildings and movable church furnishings, whether maintenance or improvements, is written off.

Other land and buildings

- Other freehold land and buildings held on behalf of the PCC for its own purposes is valued at market or insurance value.

Other fixtures, fittings and office equipment

- Equipment used within the church premises is either written off in the year in which the asset is acquired or written down on a straight-line basis over 4 years.

CURRENT ASSETS

- Cash on Deposit is held either with the Diocese or with CAF Bank (Gold account).

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

SUPPORTING TABLES & NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2023

1. Voluntary Income

This includes all planned and other giving as follows:

TABLE 1	Unrestricted /designated Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£	£	£	£
Giving (unrestricted)				
Regular giving - SO & Churchsuite <i>(Annual gifts in Sundry donations below)</i>	80,414		80,414	86,096
Offering envelopes	2,907		2,907	5,068
Weekly collections	5,680		5,680	2,807
Gifts where tax included	2,450		2,450	1,425
Sundry donations	18,154		18,154	18,132
Total tax recovered	20,901	852	21,753	32,725
Sundry donation income (restricted)				
Children & Youth Fund		1,532	1,532	24,812
Ministry Fund		2,400	2,400	2,400
Special Collections	670	2,342	3,012	912
Sacred Garden		300	300	0
Living Well / The Larder		25	25	50
Legacies		0	0	5,000
TOTAL GIVING	131,176	7,451	138,627	179,427

Note: Sundry donation income excludes tax recovered via Gift Aid which is shown in Total tax recovered line

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 11

2. Income from Investments

TABLE 2	Unrestricted & designated Funds	Restricted Funds	Investments Income (restricted)	Total Funds	
				2023	2022
Interest & Investment income	2023	2023	2023	2023	2022
Bank Accounts	289	739	0	1,028	248
Diocesan Accounts	3,704	0	0	3,704	562
CBF – Share Income (to Fabric fund (<i>restricted</i>))	0	0	163	163	162
TOTAL INCOME FROM INVESTMENTS	3,993	739	163	4,895	972

- This represents interest from bank accounts and sums deposited with the Rochester Diocesan Board of Finance
- CBF share income relates to a holding of 264 income shares in the CBF Investment Funds. The Rochester Diocesan Society and Board of Finance is the custodian trustee. The total book value of these shares is £200, with a current valuation of **£5,967**. The income is credited to the (restricted) Fabric Fund.

3. Church & Community Activities

TABLE 3	2023		2022
	Unrestricted	Restricted	
Income from Church & Community Activities	£		£
<i>Lettings income</i>			
Church flat lettings	9,983		9,500
21 Glanfield Road lettings	14,880		17,856
Hall rental	125,288		98,691
<i>sub-total</i>	<i>150,151</i>		<i>126,047</i>
<i>Other income</i>			
Outreach events income	4,430	1,186	3,314
Fees – weddings & funerals	1,476		1,368
Contributions and refunds (<i>excl grants</i>)	0		879
Grants (<i>Energy Support & Warm Space</i>) & miscellaneous	550		2,027
Donation to church from Green Bird funds	1,460		500

Green Bird café income (now consolidated) <i>Comprises GB trading income from 21.11.23 & other cash receipts</i>		8,231	n/a
TOTAL INCOME FROM CHURCH & COMMUNITY ACTIVITIES	158,067	9,417	134,135

4. Expenditure - Church Missionary & Charitable Gifts

TABLE 4	Unrestricted Funds	Restricted Funds	Total Funds	
	2023	2023	2023	2022
	£		£	£
Open Doors	5,000	0	5,000	5,000
Missionary Aviation Fellowship	5,000	0	5,000	5,000
Christians Against Poverty	5,000	0	5,000	5,000
TOTAL CHURCH MISSIONARY & CHARITABLE GIFTS	15,000	0	15,000	15,000

5. Expenditure on Ministry, the running & maintenance costs of the Church, Halls, Office and other activities

Note: excludes Green Bird trading costs prior to November 2023

TABLE 5	Total Funds	
	2023	2022
Church Activities Expenditure		
<i>Unrestricted:</i>	£	£
Administration		
Church Office	12,082	9,666
Insurance - church & halls	7,155	6,811
- 21 Glanfield Road	648	616
<i>Administration sub-total</i>	<i>19,885</i>	<i>17,093</i>
Buildings (church & halls)		
Bin collection	0	1,141
Cleaning	3,034	2,038
Maintenance & repair	21,332	15,065
Utilities	20,665	16,289
<i>Buildings sub-total</i>	<i>45,031</i>	<i>34,533</i>

Ministry		
@Home	34	138
Children, Youth and School (inc Messy Church)	1,817	1,812
Toddlers	inc in Green Bird below	400
Communications/Media, Worship/Sound	4,878	7,236
Life Groups at St John's	47	57
Outreach:		
Socials	3,636	2,227
Special events	7,306	6,757
Other Outreach	1,839	n/a
<i>Outreach total</i>	<i>12,781</i>	<i>8,984</i>
Pastoral team	340	653
Safeguarding	38	0
Church Refreshments	609	<i>inc in socials above</i>
Training	350	4,142
VDF	0	0
Other (=All2gether)	531	<i>inc above</i>
<i>Ministry subtotal</i>	<i>21,425</i>	<i>23,422</i>
Staffing		
Clergy/Ministry expenses	2,817	4,354
Clergy/Ministry - housing & related expenses	6,689	18,394
Staff salaries & pension (inc adj from 2022)	48,783	32,312
Finance administration	5,200	0
<i>Staffing sub-total</i>	<i>63,489</i>	<i>55,060</i>
Diocesan Pledge	69,289	95,378
Other		
Special collections top-up	2,000	n/a
Quinquennial inspection fee	198	n/a
Music	<i>inc above</i>	67
Sub-total (unrestricted)	221,317	225,553
Restricted:		
Children & Youth Fund	1,752	5
Ministry Fund	2,676	3,254
Special collections	2,336	1,912
Sacred Garden	1,739	1,125
Living Well / The Larder	0	0
Vicar's Discretionary Fund	1,200	988
Green Bird café trading expenditure <i>(from 21.11.23)</i>	4,922	2,937
Sub-total (restricted)	14,625	10,220
CHURCH ACTIVITIES EXPENDITURE – TOTAL	235,942	235,773

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 11

Staff Costs

During 2023, the PCC employed part-time staff covering the following roles: a Church Office Administrator, a Halls Bookings Administrator, a personal assistant to the Vicar, a Cleaning Supervisor, a Children's & Family worker and a Media/Communications facilitator. The total cost of salaries, overtime, pension and related social security costs in the year was **£48,783** (2022: £32,312).

Pension Builder Scheme

The PCC participates in the Pension Scheme section of CWPf for lay staff. The scheme is administered by the Church of England Pension Board. The pension costs charged in the year are contributions payable.

6. Tangible Fixed Assets

TABLE 6		
Buildings	Value 2023	Value 2022
	£	£
21 Glanfield Road	622,244	622,244
Large Hall & Flat	325,000	325,000
New Halls ('Cornerstone')	1,610,000	1,610,000
TOTAL VALUE	2,557,244	2,557,244

- The value of 21 Glanfield Road is based on its insurance value as at December 2021.
- The Large Hall is shown at its book value in 1997. As this is a functional property used by the PCC for its activities there is no need to undertake a market valuation.
- The New Halls value is based on the insurance value at December 2017.

7. Funds and Reserves

See Table 7 below.

As at 31st December 2023, funds determined by the PCC as restricted (including fabric fund investment) totalled **£102,116**.

£93,889 has been designated by the PCC for specific property-related projects and is held in Diocesan Repair Funds at the diocese on behalf of St John's.

The remaining General Funds (unrestricted) total **£131,206**, including Stripe & GoCardless funds (still to be credited to CAF account at year end).

TABLE 7	Balance at 1.1.23	Income 2023	Expenditure 2023	Transfers	Balance at 31.12.23
	£	£	£	£	£
FUNDS					
Restricted Funds					
Fabric Fund	2,222	163	0	0	2,385
Ministry Fund	36,156	4,925	2,676	0	38,406
Living Well	104	25	0	0	129
Special Collections Fund	0	2,343	2,336		6
Children & Youth Fund	56,147	1,784	1,752	0	56,179
Sacred Garden Fund	1,250	300	1,739	0	(189)
Vicar's Discretionary Fund	1,028	0	1,200		(172)
Legacies	5,000	0	0	0	5,000
Green Bird café restricted fund	(2,937)	8,231 From 21.11. & other receipts	4,922 From 21.11.23	0	372
Total Restricted Funds	98,971	17,771	14,625	0	102,116
Designated Funds (Diocesan Repair Funds)					
Church DRF	33,258	945	0	20,000	54,203
Halls DRF	29,996	842	0	0	30,838
21 Glanfield Road DRF	8,799	247	198	0	8,848
Total Designated Funds	72,053	2,034	198	20,000	93,889
General Funds					
General Reserve	50,712	1,670	0	75,000	127,382
CAF Cash (unrestricted)	45,410	289,533	236,120	(95,000)	3,824
Total General Funds	96,122	291,203	236,120	(20,000)	131,206
TOTAL FUNDS	267,146	311,008	250,943	0	327,211

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

CHURCH ORGANISATIONS ACCOUNTS 2023

(not included in the above statements)

TABLE 8				
Organisation	Opening Balance	Income received	Expenditure	Closing Balance
	at 1.1.23	2023	2023	At 31.12.23
	£	£	£	£
St John's Bookshop	3,449 <i>After bank correction</i> 880	563	683	760

Memo:

1. Information on the above is included for information only and bookstall funds have not been separately audited.
2. As noted in earlier statements and tables, Green Bird café transactions were fully consolidated within the St John's accounts from 21st November 2023.

Accounts

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE BAPTIST BECKENHAM**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING
31st DECEMBER 2022**

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**INDEPENDENT EXAMINER'S REPORT
TO THE
Parochial Church Council of St John the Baptist Beckenham**

This report on the financial statements of the PCC for year ending the 31st December 2022 as set out on the attached pages is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of Regulations does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance 2006 edition.

That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with section 130 of the Act and
 - To prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- 2 To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have registered my concerns that over the last year Rev David Jones has been paying significant sums out of his personal bank account then reclaiming these as expenses. It was explained that this was due to the treasurer often working aboard and thus there was the difficulty in paying many bills on time. In 2023 the church has employed a Finance Facilitator and there is a new treasurer, who are dealing with most of Church finances.

In addition (and not formally part of these accounts) Rev. Jones opened a Green Bird Café which the church contributed a large amount to set up. The Café bank account is in his sole name and he does not see the need to change this.

He manages the café and it staffed mainly by Church volunteers. The income last year was over was £30,000.

signed

1st October 2023

Tony Catherall
77 Merlin Grove
Beckenham
BR3 3HS

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2022**

	See Tables below	Unrestricted/ Designated Funds	Restricted Funds	Total Funds	
				2022	2021
		2022	2022	2022	2021
		£	£	£	£
INCOMING RESOURCES					
Giving, donations & special collections	Table 1	140,972	38,455	179,427	189,578
Interest & Investment income	Table 2	665	307	972	382
Church & Community Activities	Table 3	134,134	0	134,134	84,889
TOTAL INCOMING RESOURCES		275,771	38,762	314,533	274,849
RESOURCES EXPENDED					
Church Missionary & Charitable Gifts	See also Table 4	15,000	0	15,000	15,476
Church Activities	Table 5	225,553	8,308	233,861	265,938
Special Collections	Table 5	0	1,912	1,912	910
TOTAL RESOURCES EXPENDED	Table 4 & 5	240,553	10,220	250,773	282,324
NET INCOME / EXPENDITURE		35,218	28,542	63,760	-7,475
Transfers betw. funds					
<i>From Gen'l Res to Cash</i>		0	0	0	-8,600
<i>To Cash from Gen'l Res</i>		0	0	0	8,600
<i>To Designated from Cash</i>	Table 7	18,000	0	0	0
<i>Out Cash to Designated</i>	Table 7	-18,000	0	0	0
<i>Out Cash to Restricted</i>	Table 7	-1,000	1,000		0
NET MOV'T OF FUNDS		34,218	29,542	63,760	-7,475
Total funds b/fwd	Table 7	133,957	69,429	203,386	210,861
TOTAL FUNDS CARRIED FORWARD	Table 7	168,175	98,971	267,146	202,771

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**BALANCE SHEET
FOR THE YEAR ENDED 31st DECEMBER 2022**

		2022	2021
		£	£
FIXED ASSETS			
Tangible		2,557,244	2,557,244
Investment		5,454	6,182
Total fixed assets		2,562,698	2,563,426
CURRENT ASSETS			
Short term deposits		161,625	140,518
Cash at bank		138,272	68,276
Less transfers to DRF		18,000	0
Less accruals		15,128	5,408
Cash in hand		105,521	62,867
Total Current Assets		267,146	203,386
TOTAL ASSETS		2,829,844	2,766,812
<i>Represented by:</i>			
Fixed Asset reserves		2,562,698	2,563,426
Parish Funds:			
Restricted		98,971	69,429
Designated	See also Table 7	72,053	53,790
Unrestricted		96,122	80,167
Total Parish Funds		267,146	203,386
TOTAL		2,829,844	2,766,812

Approved by the Parochial Church Council on 12th April 2023 and signed on its behalf by:

David Jones..... (Chair of PCC)

Andrew Foulds/David Johnson..... (Treasurer)

P PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accountancy standards and the Charities SORP 2005.

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FUNDS

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The purpose of each restricted fund is implied by the fund's designation. Restricted funds include a Ministry fund and a Youth fund, both of which may be used to help fund children & family/youth worker(s). There is the Vicar's Discretionary Fund, which receives an annual grant from general church funds. There are also funds for specific congregation appeals and collections, which includes one established in 2019 for maintenance of the sacred garden. In 2021 one was created for donations to Living Well and one for gifts to help set-up the Green Bird café, with the balance of set-up costs being drawn from general funds.

These accounts include transactions, assets and liabilities for which the PCC can be held responsible. All activities at St John's Church are consolidated except for those of the Bookstall and the Green Bird cafe, summary details of which are appended to these notes (Table 8). A separate account has been created to cover on-going running costs of the Green Bird café.

These accounts do not include the accounts of any church groups that are informal gatherings of church members, nor those that owe their main affiliation to another body.

INCOMING RESOURCES

Voluntary Income

- Collections are recognised when received by or on behalf of the PCC.
- Amounts receivable under Gift Aid declaration are recognised only when honoured by the donor.
- Income Tax recoverable on Gift Aid donations is recognised when claimed.
- Income raised by fairs and other similar events are accounted for gross.

Income from Church Activities

- Rental income from letting the church halls, flat, and 21 Glanfield Road is accounted for when due and received.
- Fees due to the PCC for weddings and funerals are accounted for when received.

Income from Investments

- Dividends and interest are accounted for when due and notified.

Investment Gains and Losses

- Realised gains and losses are recognised when investments are sold.

- Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

RESOURCES USED

Grants

- Grants and Donations are accounted for when paid or transferred to Restricted Funds.

Costs directly related to the work of the Church

- The Parish Pledge is accounted for when due.

FIXED ASSETS

Consecrated property and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
- No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and requiring a faculty for disposal since these are considered to be inalienable property.
- All expenditure incurred during the year on consecrated or beneficial buildings and movable church furnishings, whether maintenance or improvements, is written off.

Other land and buildings

- Other freehold land and buildings held on behalf of the PCC for its own purposes is valued at market or insurance value.

Other fixtures, fittings and office equipment

- Equipment used within the church premises is either written off in the year in which the asset is acquired or written down on a straight-line basis over 4 years.

CURRENT ASSETS

- Cash on Deposit is held either with the Diocese or with CAF Bank (Gold account).

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

SUPPORTING TABLES & NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2022

1. Voluntary Income

This includes all planned and other giving as follows:

TABLE 1	Unrestricted /designated Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£	£	£	£
Giving (unrestricted)				
Regular giving - SO & Churchsuite <i>(Annual gifts in Sundry donations below)</i>	86,096		86,096	93,911
Offering envelopes	5,068		5,068	5,527
Cash collections	2,807		2,807	1,733
Gifts where tax included	1,425		1,425	200
Sundry donations	18,132		18,132	24,478
Total tax recovered	27,444	5,281	32,725	34,656
Sundry donation income (restricted)				
Children & Youth Fund		24,812	24,812	21,297
Ministry Fund		2,400	2,400	2,400
Special Collections		912	912	0
Sacred Garden		0	0	0
Living Well		50	50	376
Legacies		5,000	5,000	5,000
<i>Note: Funds exclude tax recovered via Gift Aid which is shown in Total tax recovered line)</i>				
TOTAL GIVING	140,972	38,455	179,427	189,578

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 10

2. Income from Investments

TABLE 2	Unrestricted & designated Funds	Restricted Funds	Investments (restricted)	Total Funds	
				2022	2021
Interest & Investment income	2022	2022	2022	2022	2021
Bank Accounts	103	145	0	248	4
Diocesan Accounts	562	0	0	562	221
CBF – Share Income (to Fabric fund (<i>restricted</i>))	0	0	162	162	157
TOTAL INCOME FROM INVESTMENTS	665	145	162	972	382

- This represents interest from bank accounts and sums deposited with the Rochester Diocesan Board of Finance
- CBF share income relates to a holding of 264 income shares in the CBF Investment Funds. The Rochester Diocesan Society and Board of Finance is the custodian trustee. The total book value of these shares is £200, with a current valuation of **£5,454**.
- The income is credited to the (restricted) Fabric Fund.

3. Church & Community Activities

TABLE 3		
Income from Church & Community Activities	2022	2021
	£	£
<i>Lettings income</i>		
Church flat lettings	9,500	8,660
21 Glanfield Road lettings	17,856	18,004
Hall rental	98,691	52,702
<i>sub-total</i>	<i>126,051</i>	<i>79,366</i>
<i>Other income</i>		
Outreach events income	3,314	0
Fees – weddings & funerals	1,368	2,301
Contributions and refunds (<i>excl grants</i>)	879	3,222
Grants (<i>Energy Support & Warm Space</i>)	2,027	0
Donation from Green Bird café	500	0
TOTAL INCOME FROM CHURCH & COMMUNITY ACTIVITIES	134,135	84,889

4. Expenditure - Church Missionary & Charitable Gifts

TABLE 4	Unrestricted Funds	Restricted Funds	Total Funds	
	2022	2022	2022	2021
	£		£	£
Missionary & Charitable Giving				
Open Doors	5,000	0	0	5,000
Missionary Aviation Fellowship	5,000	0	0	5,000
Christians Against Poverty	5,000	0	0	5,000
Street Pastors	0	0	0	100
TOTAL CHURCH MISSIONARY & CHARITABLE GIFTS	15,000	0	15,000	15,100

5. Expenditure on Ministry, the running & maintenance costs of the Church, Halls, Office and other activities

NB excludes most Green Bird running costs, which are held in a separate Green Bird account (see Table 8)

TABLE 5	Total Funds	
	2022	2021
Church Activities Expenditure	£	£
Unrestricted:		
Administration		
Church Office	9,666	4,837
Insurance - church & halls	6,811	6,151
- 21 Glanfield Road	616	544
<i>Administration sub-total</i>	<i>17,093</i>	
Buildings (church & halls)		
Bin collection	1,141	<i>(in cleaning)</i>
Cleaning	2,038	5,944
Maintenance & repair	15,065	12,151
Utilities	16,289	13,392
<i>Buildings sub-total</i>	<i>34,533</i>	
Ministry		
@Home	138	417
Children, Youth and School	1,812	2,060
Communications/Media	4,563	8,061
Home Groups	57	0
Outreach	6,757	16,936
Pastoral team	653	0
Safeguarding	0	0

Social & Church Refreshments	2,227	0
Toddlers	400	0
Training	4,142	270
Subscriptions	0	1,936
VDF	0	0
Other	2,673	3,341
<i>Ministry subtotal</i>	<i>23,422</i>	<i>33,021</i>
Staffing		
Clergy/Ministry expenses	4,354	7,819
Clergy/Ministry - housing & related expenses	18,394	33,220
Staff salaries & pension	32,312	24,686
<i>Staffing sub-total</i>	<i>55,060</i>	
Diocesan Pledge	95,378	114,000
Other		
Re-ordering	0	6,705
Music	67	957
Sub-total (unrestricted)	225,553	263,427
Restricted:		
Children & Youth Fund	5	0
Ministry Fund	3,254	0
Special collections	1,912	910
Sacred Garden	1,125	1,211
Living Well	0	376
Vicar's Discretionary Fund	988	1,300
Green Bird café equipment	2,937	0
Sub-total (restricted)	10,220	3,797
CHURCH ACTIVITIES EXPENDITURE – TOTAL	235,773	267,224

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 10

Staff Costs

During 2022, the PCC employed part-time staff covering the following roles: a Church Office Administrator, a Halls Bookings Administrator, a personal assistant to the Vicar, a Cleaning Supervisor and a Media/Communications facilitator

The total cost of salaries, overtime, pension and related social security costs in the year was £32,312 (2021: £24,686).

Pension Builder Scheme

The PCC participates in the Pension Scheme section of CWPF for lay staff. The scheme is administered by the Church of England Pension Board. The pension costs charged in the year are contributions payable.

6. Tangible Fixed Assets

TABLE 6		
Buildings	Value 2022	Value 2021
	£	£
21 Glanfield Road	622,244	622,244
Large Hall & Flat	325,000	325,000
New Halls ('Cornerstone')	1,610,000	1,610,000
TOTAL VALUE	2,557,244	2,557,244

- The value of 21 Glanfield Road is based on its insurance value as at December 2021.
- The Large Hall is shown at its book value in 1997. As this is a functional property used by the PCC for its activities there is no need to undertake a market valuation.
- The New Halls value is based on the insurance value at December 2017.

7. Funds and Reserves

See Table 7 below.

As at 31st December 2022, funds determined by the PCC as restricted (including fabric fund investment) totalled **£98,971**.

£72,053 has been designated by the PCC for specific property-related projects and is held in Diocesan Repair Funds at the diocese on behalf of St John's.

The remaining General Funds (unrestricted) total **£96,122** including Stripe & GoCardless funds (still to be credited to CAF account at year end).

TABLE 7	Balance at 1.1.22	Income 2022	Expenditure 2022	Transfers	Balance at 31.12.22
FUNDS	£	£	£	£	£
Restricted Funds					
Fabric Fund	2,060	162	0	0	2,222
Ministry Fund	36,315	3,095	3,254	0	36,156
Living Well	42	62	0	0	104
Special Collections Fund	0	912	1,912	1,000	0
Children & Youth Fund	26,621	29,531	5	0	56,147
Sacred Garden Fund	2,375	0	1,125	0	1,250
Vicar's Discretionary Fund	2,016	0	987	0	1,028
Legacies	n/a	5,000	0	0	5,000
Green Bird equipment			2,937		(2,937)
Total Restricted Funds	69,429	38,762	10,220	1,000	98,971
Designated Funds (Diocesan Repair Funds)					
Church DRF	25,135	123	0	8,000	33,258
Halls DRF	21,889	107	0	8,000	29,996
21 Glanfield Road DRF	6,766	33	0	2,000	8,799
Total Designated Funds	53,790	263	0	18,000	72,053
General Funds					
General Reserve	50,414	298	0	0	50,712
CAF Cash (unrestricted)	29,753	275,210	240,553	-19,000	45,410
Total General Funds	80,167	275,508	240,553	-19,000	96,122
TOTAL FUNDS	203,386	314,533	250,773	0	267,146
<i>Above includes 2022 Unrestricted Stripe £361.12 & Go Cardless £14.34 = £375.46</i>					

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

CHURCH ORGANISATIONS ACCOUNTS 2022

(not included in the above statements)

TABLE 8				
Organisation	Opening Balance	Income received	Expenditure & donations	Closing Balance
	at 1.1.22	2022	2022	At 31.12.22
	£	£	£	£
St John's Bookshop	3,551	1,379	1,481	3,449
Ark Focus Link	0 <i>(residual monies now transferred to General Funds)</i>	-	-	-
Green Bird café <i>where not included in main church accounts</i> <i>See also Note 2 below.</i>	564	30,409 <i>includes Opening Balance</i>	18,287 plus donations to local needs 2,680 donation to St John's 500 Total 21,467	8,942

Memo:

- Information on the above organisations is included for information only and their funds have not been separately audited.
- Within the Church accounts, in relation to the Green Bird café, there are the following sums:
 - £400 of income resulting from the Government Warm Space grant
 - £500 received by way of donation from the Green Bird café (see above)
 - £2,937 of expenditure, which was incurred on behalf of the Green Bird café, principally rental of the coffee machine during 2022 (see Tables 5 & 7). Coffee machine rental costs are now being paid directly from café funds.

Note: £960 of income was received during January as a result of transfers from the Green Bird café; these will go into the church's 2023 accounts.

Accounts

Approved: PCC 18th May, Independent Examiner report 25th May and APCM 29th May 2022

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE BAPTIST BECKENHAM**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING
31st DECEMBER 2021**

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INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST BECKENHAM

This report on the financial statements of the PCC for the year ended 31 December 2020, as set out on the attached pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of Regulations does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements, to keep accounting records in accordance with section 130 of the Act: and
to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met;

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

Signed: ***Tony Catherall***
77 Merlin Grove, Beckenham BR3 3HS

Dated: ***25 .05.22***

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2021**

	See Notes/ tables	Unrestricted/ Designated Funds	Restricted Funds	Total Funds	
				2021	2020
		£	£	£	£
INCOMING RESOURCES					
Voluntary Giving	1	165,139	24,439	189,578	190,716
Special Collections	1	0	0	0	4,015
Income from Investments	2	221	161	382	618
Church & Community Activities	3	84,889	0	84,889	66,918
TOTAL INCOMING RESOURCES		250,249	24,600	274,849	262,267
RESOURCES EXPENDED					
Missionary & Charitable Giving	4	15,100	376	15,476	15,000
Church Activities	5	263,427	2,511	265,938	256,557
Special Collections	5	0	910	910	3,105
TOTAL RESOURCES EXPENDED		278,527	3,797	282,324	274,662
NET INCOME / EXPENDITURE		-28,278	20,803	-7,475	-12,396
Transfers between funds					
To cash	7	8,600	0	8,600	0
From General reserve		-8,600		-8,600	
From Cash to restricted	7	-2,500	2,500	0	0
NET MOVEMENT OF FUNDS		-30,778	23,303	-7,475	-12,396
Total funds brought forward from previous year		164,735	46,126	210,861	223,257
TOTAL FUNDS CARRIED FORWARD		133,957	69,429	203,386	210,861

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**BALANCE SHEET
FOR THE YEAR ENDED 31st DECEMBER 2021**

	See Notes/tables	2021	2020
		£	£
FIXED ASSETS			
Tangible	6	2,557,244	2,393,950
Investment	2	6,182	5,408
		2,563,426	2,399,358
CURRENT ASSETS			
Short term deposits		140,519	146,494
Cash at bank & in hand		62,867	64,367
		203,386	210,861
NET CURRENT ASSETS		203,386	210,861
TOTAL NET ASSETS		2,766,812	2,610,219
Represented by:			
Fixed Asset Reserves		2,563,426	2,399,358
Parish Funds:			
Restricted	7	69,429	46,126
Designated	7	53,790	53,693
Unrestricted		80,167	111,042
TOTAL PARISH FUNDS		203,386	210,861
		2,766,812	2,610,219

Approved by the Parochial Church Council on May 2022 and signed on its behalf by:

David Jones..... (Chair of PCC)

Andrew Foulds/David Johnson..... (Treasurer)

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accountancy standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

FUNDS

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The purpose of each restricted fund is implied by the fund's designation. Restricted funds include a Ministry fund and a Youth fund, both of which may be used to help fund youth worker(s). There is the Vicar's Discretionary Fund, which receives an annual grant from general church funds. There are also funds for specific congregation appeals and collections, which includes one established in 2019 for maintenance of the sacred garden. In 2021 one was created for donations to Living Well and one for gifts to help set-up the Green Bird café, with the balance of set-up costs being drawn from general funds.

These accounts include transactions, assets and liabilities for which the PCC can be held responsible. All activities at St John's Church are consolidated except for those of the Bookstall, Ark, Focus and Link, summary details of which are appended to these notes. A separate account has been created to cover on-going running costs of the Green Bird café.

These accounts do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

During the year, the church drew £8,600 from funds held in the General Reserve at diocese to meet the anticipated costs of equipment purchased for the reordering of the church, including staging and furniture, TV screens and speakers. In the event, £6,705 was spent against this.

In addition to existing designated funds, an appeals fund was established during the year, to cover the receipt and payment of monies raised in response to ad hoc appeals; in 2021 the was used for collections for Living Well. The former Youth Experience fund was re-designated and has handled donations to support the planned appointment of youth and young people's workers.

INCOMING RESOURCES

Voluntary Income

- Collections are recognised when received by or on behalf of the PCC.
- Amounts receivable under Gift Aid declaration are recognised only when honoured by the donor.
- Income Tax recoverable on Gift Aid donations is recognised when claimed.
- Income raised by fairs and other similar events are accounted for gross.

Income from Church Activities

- Rental income from letting the church halls, flat, and 21 Glanfield Road is accounted for when due and received.
- Fees due to the PCC for weddings and funerals are accounted for when received.

Income from Investments

- Dividends and interest are accounted for when due and notified.

Investment Gains and Losses

- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

RESOURCES USED

Grants

- Grants and Donations are accounted for when paid or transferred to Restricted Funds.

Costs directly related to the work of the Church

- The Parish Pledge is accounted for when due.

FIXED ASSETS

Consecrated property and movable church furnishings

- Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.
- No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and requiring a faculty for disposal since these are considered to be inalienable property.
- All expenditure incurred during the year on consecrated or beneficial buildings and movable church furnishings, whether maintenance or improvements, is written off.

Other land and buildings

- Other freehold land and buildings held on behalf of the PCC for its own purposes is valued at market or insurance value.

Other fixtures, fittings and office equipment

- Equipment used within the church premises is either written off in the year in which the asset is acquired or written down on a straight-line basis over 4 years.

CURRENT ASSETS

- Cash on Deposit is held either with the Diocese or with CAF Bank (Gold account).

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

SUPPORTING TABLES & NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2021

1. Voluntary Income

This includes all planned and other giving as follows:

TABLE 1	Unrestricted/designated Funds	Restricted Funds	Total Funds	
			2021	2020
Voluntary Income	2021	2021	2021	2020
	£	£	£	£
Planned Giving				
Gift Aid donations	93,911	0	93,911	91,983
Offering envelopes	5,527	0	5,527	8,535
Giving including Tax	200	0	200	2,200
Tax recovered	34,290	366	34,656	25,887
Other Giving				
Cash collections	1,733	0	1,733	3,678
Sundry donations (unrestricted)	29,478	0	29,478	46,733
<u>Sundry donations</u> <u>(restricted)</u> <i>Funds exclude tax recovered via Gift Aid shown in Tax recovered line above:</i>				
Living Well	0	376	376	0
Youth	0	21,297	21,297	0
Sacred Garden	0	0	0	8,146
Ministry Fund	0	2,400	2,400	3,554
Special Collections	0	0	0	4,015
TOTAL GIVING	165,139	24,439	189,578	194,731

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 10

2. Income from Investments

TABLE 2	Unrestricted & designated Funds	Restricted Funds	Total Funds	
			2021	2020
Income from Investments	2021	2021	2021	2020
Bank Accounts	0	4	4	24
Diocesan Accounts	221	0	221	443
CBF – Share Income	0	157	157	151
TOTAL INCOME FROM INVESTMENTS	221	161	382	618

- This represents interest from bank accounts and sums deposited with the Rochester Diocesan Board of Finance
- CBF share income relates to a holding of 264 income shares in the CBF Investment Funds. The Rochester Diocesan Society and Board of Finance is the custodian trustee. The total book value of these shares is £200.
- The income is credited to the (restricted) Fabric Fund.

3. Church & Community Activities

TABLE 3		
Income from Church & Community Activities	2021	2020
	£	£
Church Flat Lettings	8,660	8,040
21 Glanfield Road Lettings	18,004	15,890
Hall Rentals	52,702	41,039
Fees – Weddings & Funerals	2,301	601
Youth / CYFA	0	260
Contributions and refunds	3,222	1,088
TOTAL INCOME FROM CHURCH & COMMUNITY ACTIVITIES	84,889	66,918

4. Missionary & Charitable Giving

TABLE 4	Unrestricted Funds	Restricted Funds	Total Funds	
			2021	2020
Missionary & Charitable Giving	2021	2021	2021	2020
	£		£	£
Open Doors	5,000	0	5,000	5,000
Missionary Aviation Fellowship	5,000	0	5,000	5,000
Christians Against Poverty	5,000	0	5,000	5,000
Street Pastors	100	0	100	0
Living Well	0	376	376	0
TOTAL MISSIONARY & CHARITABLE GIVING	15,100	376	15,476	15,000

5. Expenditure on Ministry, the running & maintenance costs of the Church, Halls, Office and other activities *NB excludes some Green Bird running costs*

TABLE 5	Total Funds	
	2021	2020
Church Activities - Expenditure	£	£
Diocesan Pledge	114,000	114,000
Ministry: Housing and expenses	41,039	35,954
Ministry: general running expenses of ministry	32,751	23,888
Church & Halls running and administration	49,066	41,643
Cleaning	5,944	4,041
21 Glanfield Road insurance	544	479
Maintenance & Repair	12,151	9,235
Music	957	1,142
Training	270	0
Re-ordering	6,705	-
Sub-total (unrestricted)	263,427	232,347
Sacred Garden (<i>restricted</i>)	1,211	22,527
Vicar's Discretionary Fund (<i>restricted</i>)	1,300	1,684
Ministry Fund (<i>restricted</i>)	0	0
Special collections (<i>restricted</i>)	910	3,105
CHURCH ACTIVITIES EXPENDITURE - TOTAL	266,848	256,557

A full analysis of Restricted, Designated and Unrestricted Funds is shown on page 10

Staff Costs

During the year, the PCC employed a part-time Church Office Administrator, a part-time Halls Bookings Administrator, and a part-time Cleaning Supervisor.

The total cost of salaries, pension & related social security costs and overtime in the year was £24,686 (2020: £22,202).

Pension Builder Scheme

The PCC participates in the Pension Scheme section of CWPF for lay staff. The scheme is administered by the Church of England Pension Board. The pension costs charged in the year are contributions payable.

6. Tangible Fixed Assets

TABLE 6		
Buildings	Value 2021	Value 2020
	£	£
21 Glanfield Road	622,244	458,950
Large Hall & Flat	325,000	325,000
New Halls	1,610,000	1,610,000
TOTAL VALUE	2,557,244	2,393,950

- The value of 21 Glanfield Road is based on its insurance value as at December 2021.
- The Large Hall is shown at its book value in 1997. As this is a functional property used by the PCC for its activities there is no need to undertake a market valuation.
- The New Halls value is based on the insurance value at December 2017.

7. Funds and Reserves

See Table 7 below.

As at 31st December 2021, funds determined by the PCC as restricted (inc Youth fund) totalled £69,429.

£53,790 has been designated by the PCC for specific property-related purposes and is held at the diocese in Diocesan Repair Funds.

The remaining General Funds (unrestricted) total £80,167.

TABLE 7	Balance at 1.1.21	Income 2021	Transfer in : 2021	Transfer Out: 2021	Expenditure 2021	Balance at 31.12.21
FUNDS	£	£	£	£	£	£
Restricted Funds						
Ministry Fund	33,911	2,404	0	0	0	36,315
Special Collections Fund	910	0	0	0	910	0
Living Well	0	418	0	0	376	42
Youth Fund	5,000	21,621	0	0	0	26,621
Sacred Garden Fund	3,586	0	0	0	1,211	2,375
Fabric Fund	1,903	157	0	0	0	2,060
Vicar's Discretionary Fund	816	0	2,500	0	1,300	2,016
Total Restricted Funds	46,126	24,600	2,500	0	3,797	69,429
Designated Funds (Diocesan Repair Funds)						
Church DRF	25,088	47	0	0	0	25,135
Halls DRF	21,851	38	0	0	0	21,889
21 Glanfield Road DRF	6,754	12	0	0	0	6,766
Total Designated Funds	53,693	97	0	0	0	53,790
General Funds						
General Reserve	58,890	124	0	8,600	0	50,414
CAF Cash	52,152	250,028	8,600	2,500	278,527	29,753
Total General Funds	111,042	250,152	8,600	11,100	278,527	80,167
TOTAL FUNDS	210,861	274,849	11,100	11,100	282,324	203,386

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

CHURCH ORGANISATIONS ACCOUNTS 2021

(not included in the above statements)

TABLE 8				
Organisation	Opening Balance	Income received	Expenditure	Closing Balance
	at 1.1.21	2021	2021	At 31.12.21
	£	£	£	£
St John's Bookshop	3,751	1,095	1,295	3,551
Ark	616	0	616	0 (transferred to General Funds)
Focus	510	179	689	0 (transferred to General Funds)
Link	220	306	526	0 (transferred to General Funds)
Green Bird café <i>where not included in main accounts</i>		TO COME		

Accounts

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE BAPTIST BECKENHAM**

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING
31st DECEMBER 2020 *amended 15.10.21***

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INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST BECKENHAM

This report on the financial statements of the PCC for the year ended 31 December 2020, as set out on the attached pages, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and of the Charities Act 2011 (the Act).

Respective responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements: you consider that the audit requirement of Regulations does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of the Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under s.145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements, to keep accounting records in accordance with section 130 of the Act:
and
to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met;

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

Signed: *T Catherall*

Dated: **18.10.21**

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2020

	Notes	Unrestricted Funds – general	Restricted & Designated Funds	Total Funds	
				2020	2019
		2020	2020	2020	2019
		£	£	£	£
INCOMING RESOURCES					
Voluntary Giving	1	179,016	11,700	190,716	194,762
Special Collections	2	0	4,015	4,015	5,050
Income from Investments	3	307	311	618	635
Church & Community Activities	4	66,918	0	66,918	116,316
TOTAL INCOMING RESOURCES		246,241	16,026	262,267	316,723
RESOURCES EXPENDED					
Missionary & Charitable Giving	5	15,000	0	15,000	15,100
Church Activities	6	232,347	22,527	254,874	276,647
Special Collections	2	0	3,105	3,105	5,305
Vicar's Discretionary Fund		0	1,684	1,684	
TOTAL RESOURCES EXPENDED		247,347	27,316	274,663	297,052
NET INCOME / EXPENDITURE		-1,106	-11,290	-12,396	19,671
Transfers between funds	11	-22,000	22,000	0	
		2,908	-2,908	0	
NET MOVEMENT OF FUNDS		-20,198	7,802	-12,396	
Total funds brought forward		131,241	92,016	223,257	
TOTAL FUNDS CARRIED FORWARD		111,043	99,818	210,861	

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**BALANCE SHEET
FOR THE YEAR ENDED 31st DECEMBER 2020**

	Notes	2020	2019
		£	£
FIXED ASSETS			
Tangible	7	2,393,950	2,385,000
Investment	8	5,408	5,061
		2,399,358	2,390,061
CURRENT ASSETS			
Short term deposits		146,494	136,022
Cash at bank & in hand		64,367	79,483
		210,861	215,505
NET CURRENT ASSETS		210,861	223,257
TOTAL NET ASSETS		2,610,219	2,613,318
Represented by:			
Fixed Asset Reserves		2,399,358	2,390,061
Parish Funds:			
Restricted	9	46,126	57,551
Designated		53,693	34,465
Unrestricted – general		111,042	131,240
TOTAL PARISH FUNDS		210,861	223,256
		2,610,219	2,613,318

Approved by the Parochial Church Council on
its behalf by:

25th February

2021 and signed on

David Jones.....

(Chair of PCC)

Andrew Foulds/David Johnson.....

(Treasurer)

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

ACCOUNTING POLICIES

The Financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accountancy standards and the Charities SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

FUNDS

General Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The purpose of each restricted fund is implied by the fund's designation. The accounts include transactions, assets and liabilities for which the PCC can be held responsible. All activities at St John's Church are consolidated except for those of the Bookstall, Ark, Focus and Link, summary details of which are appended to these notes. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

During the year, transfers were made from reserves held in the Diocesan Repair Fund (designated) to cover the cost of expenditure on the halls (£1,405) and on 21 Glanfield Road (£1,505.45). In addition the church drew £20,900 from legacy funds held in the General Reserve to meet the costs of equipment purchased to enable the streaming of services.

INCOMING RESOURCES

Voluntary Income:

1. Collections are recognised when received by or on behalf of the PCC.
2. Amounts receivable under Gift Aid declaration are recognised only when honoured by the donor.
3. Income Tax recoverable on Gift Aid donations is recognised when claimed.
4. Income raised by fairs and other similar events are accounted for gross.

Income from Church Activities:

Rental income from letting the church halls, flat, and 21 Glanfield Road is accounted for when due and received.

Fees due to the PCC for weddings and funerals are accounted for when received.

Income from Investments

Dividends and interest are accounted for when due and notified.

Investment Gains and Losses

Realised gains and losses are recognised when investments are sold. Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

Resources Used:**Grants:**

Grants and Donations are accounted for when paid or transferred to Restricted Funds.

Costs directly related to the work of the Church:

The Parish Pledge is accounted for when due.

Fixed Assets:**Consecrated property and movable church furnishings:**

Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the church wardens on special trust for the PCC and requiring a faculty for disposal since these are considered to be inalienable property.

All expenditure incurred during the year on consecrated or beneficial buildings and movable church furnishings, whether maintenance or improvements, is written off.

Other land and buildings:

Other freehold land and buildings held on behalf of the PCC for its own purposes is valued at market or insurance value.

Other fixtures, fittings and office equipment:

Equipment used within the church premises is either written off in the year in which the asset is acquired or written down on a straight-line basis over 4 years.

Investments:

Investments are valued at market value at 31 December.

Current Assets:

Cash on Deposit is held either with the Diocese or with CAF Bank.

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

SUPPORTING TABLES & NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2020

1. Voluntary Income

This includes all planned and other giving as follows:

TABLE 1	Unrestricted Funds	Restricted Funds	Total Funds	
	2020	2020	2020	2019
	£	£	£	£
Planned Giving				
Gift Aid donations	91,983	0	91,983	82,659
Offering envelopes	8,535	0	8,535	15,155
Giving including Tax	2,200	0	2,200	4,130
Tax recovered	25,887	0	25,887	28,287
Other Giving				
Cash collections	3,678	0	3,678	5,982
Sundry donations	46,733	0	46,733	12,280
Legacies	0	0	0	10,000
Ministry Fund (<i>restricted</i>)	0	3,554	3,554	12,519
Sacred Garden (<i>restricted</i>)	0	8,146	8,146	23,750
TOTAL INCOMING RESOURCES	179,016	11,700	190,716	194,762

2. Special Collection Fund

This is gross Income & Expenditure for Special Collections Reserve Fund in 2020

TABLE 2	Collection Income	Collection Payments	Balance
Special Collections Fund	2020	2020	at 31.12.20
	£	£	£
Special Collections (<i>restricted</i>)	4,015	3,105	910

3. Income from Investments

This includes interest from bank accounts and sums deposited with the Rochester Diocesan Board of Finance

TABLE 3	Unrestricted Funds inc designated	Restricted Funds	Total Funds	
			2020	2019
Income from Investments	2020	2020	2020	2019
	£	£	£	£
Bank Accounts	0	24	24	50
Diocesan Accounts	443	0	443	438
CBF – Share Income	0	151	151	147
TOTAL INCOME FROM INVESTMENTS	443	175	618	635

4. Church & Community Activities

TABLE 4		
Income from Church & Community Activities	2020	2019
	£	£
Church Flat Lettings	8,040	8,060
21 Glanfield Road Lettings	15,890	13,942
Hall Rentals	41,039	81,605
Fees – Weddings & Funerals	601	2,504
Youth / CYFA	260	51
Contributions and refunds	1,088	1,660
Parish Weekend / Summer Camp	0	8,494
TOTAL INCOME FROM CHURCH & COMMUNITY ACTIVITIES	66,918	116,316

5. Missionary & Charitable Giving

Expenditure by way of grant payments from Mission Fund

TABLE 5	Unrestricted Funds	Restricted Funds	Total Funds	
Missionary & Charitable Giving	2020	2020	2020	2019
	£		£	£
Open Doors	5,000	0	5,000	5,000
Missionary Aviation Fellowship	5,000	0	5,000	5,050
Christians Against Poverty	5,000	0	5,000	5,000
Churches Together in Beckenham	0	0	0	50
TOTAL MISSIONARY & CHARITABLE GIVING	15,000	0	15,000	15,100

6. Expenditure on Ministry, the running & maintenance costs of the Church, Halls, Office and other activities

TABLE 6 Church Activities - Expenditure	Total Funds	
	2020	2019
	£	£
Diocesan Pledge	114,000	84,160
Ministry: Housing and expenses	35,954	39,947
Ministry: general running expenses of ministry	23,888	4,682
Interregnum	0	2,199
Church & Halls running and administration	41,643	53,241
Cleaning	4,041	14,467
21 Glanfield Road insurance	479	488
Maintenance & Repair	9,235	9,043
Youth / CYFA	1,965	858
Music	1,142	1,516
Major Repairs	0	35,090
Parish Weekend / Summer Camp	0	15,876
Sub-total (unrestricted)	232,347	261,567
Sacred Garden (<i>restricted</i>)	22,527	5,783
Vicar's Discretionary Fund (<i>restricted</i>)	1,684	15,876
Ministry Fund (<i>restricted</i>)	0	9,297
CHURCH ACTIVITIES EXPENDITURE - TOTAL	256,558	292,523

7. Tangible Fixed Assets

TABLE 7 Buildings	Value 2020	Value 2019
	£	£
21 Glanfield Road	458,950	450,000
Large Hall & Flat	325,000	325,000
New Halls	1,610,000	1,610,000
TOTAL VALUE	2,393,950	2,385,000

The value of 21 Glanfield Road is based on its insurance value as at December 2020.

The Large Hall is shown at its book value in 1997. As this is a functional property used by the PCC for its activities there is no need to undertake a market valuation. The New Halls value is based on the insurance value at December 2017.

8. Investment

This relates to a holding of 264 shares in the CBF Investment Funds. The Rochester Diocesan Society and Board of Finance is the custodian trustee. The book value of these shares is £200. The income is credited to the Fabric Fund.

9. Parish Funds

An analysis of Restricted, Designated and Unrestricted Funds is shown on page 10.

10. General

Further notes not related to individual items within the financial statements are as follows:

Staff Costs

During the year, the PCC employed a part-time Church Office Administrator, a part-time Halls Bookings Administrator, and a part-time Cleaning Supervisor.

The total cost of salaries, pension & related social security costs and overtime in the year was £22,202 (2019: £26,084).

Pension Builder Scheme

The PCC participates in the Pension Scheme section of CWPF for lay staff. The scheme is administered by the Church of England Pension Board. The pension costs charged in the year are contributions payable.

Reserves Policy

As at 31st December 2020, funds determined by the PCC as restricted totalled £46,126. £53,693 has been designated by the PCC for specific property-related purposes and is held at the diocese in Diocesan Repair Funds, and the remaining General Reserves (unrestricted) total £111,042.

11. FUNDS 2020

TABLE 8	Balance	Income	Transfer in	Transfer out	Expenditure	Balance
FUNDS	at 1.1.20	2020	2020	2020	2020	at 31.12.20
	£	£	£	£	£	£
Restricted Funds						
Ministry Fund	30,333	3,578	0	0	0	33,911
Special Collections Fund	0	4,015	0	0	3,105	910
Youth Experience Fund	5,000	0	0	0	0	5,000
Sacred Garden Fund	17,967	8,146	0	0	22,527	3,586
Fabric Fund	1,752	151	0	0	0	1,903
Vicar's Discretionary Fund	2,500	0	0	0	1,684	816
Total Restricted Funds	57,552	15,890	0	0	27,316	46,126
Designated Funds						
Church DRF	15,027	61	10,000	0	0	25,088
Halls DRF	13,200	54	10,000	1,403	0	21,851
21 Glanfield Road DRF	6,238	21	2,000	1,505	0	6,754
Total Designated Funds	34,465	136	22,000	2,908	0	53,693
General Reserve Funds						
General Reserve	79,483	307	0	20,900	0	58,890
CAF Cash	44,005	245,934	23,808	22,000	239,595	52,152
DRs/CRs 20	7,752	-	-	-	7,752	-
<i>Sub-total</i>	51,757	245,934	23,808	22,000	247,347	52,152
Total General Reserves	131,241	246,241	23,808	42,900	247,347	111,042
TOTAL FUNDS	223,257	262,267	45,808	45,808	274,663	210,861

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

CHURCH ORGANISATIONS ACCOUNTS 2020

(not included in the above statements)

TABLE 9				
Organisation	Opening Balance	Income received	Expenditure	Closing Balance
	at 1.1.20	2020	2020	At 31.12.20
	£	£	£	£
St John's Bookshop	3,568	898	719	3,751
Ark	474	583	441	616
Focus	479	294	268	510
Link	466	893	1,139	220