

**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	
		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		£	£	£	£
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>250,249</b>	<b>24,600</b>	<b>274,849</b>	<b>262,267</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>		<b>278,527</b>	<b>3,797</b>	<b>282,324</b>	<b>274,662</b>
<b>NET INCOME / EXPENDITURE</b>		<b>-28,278</b>	<b>20,803</b>	<b>-7,475</b>	<b>-12,396</b>
<b>Transfers between funds</b>					
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
<b>NET MOVEMENT OF FUNDS</b>		<b>-30,778</b>	<b>23,303</b>	<b>-7,475</b>	<b>-12,396</b>
Total funds brought forward from previous year		<b>164,735</b>	<b>46,126</b>	<b>210,861</b>	<b>223,257</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>133,957</b>	<b>69,429</b>	<b>203,386</b>	<b>210,861</b>

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

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

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

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:

<b>TABLE 1</b>	<b>Unrestricted/designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
<b>Voluntary Income</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
<b>Planned Giving</b>				
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
<b>Other Giving</b>				
Cash collections	1,733	0	1,733	3,678
Sundry donations (unrestricted)	29,478	0	29,478	46,733
<u>Sundry donations (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
<b>TOTAL GIVING</b>	<b>165,139</b>	<b>24,439</b>	<b>189,578</b>	<b>194,731</b>

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

## 2. Income from Investments

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

- 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

<b>TABLE 3</b>		
<b>Income from Church &amp; Community Activities</b>	<b>2021</b>	<b>2020</b>
	£	£
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
<b>TOTAL INCOME FROM CHURCH &amp; COMMUNITY ACTIVITIES</b>	<b>84,889</b>	<b>66,918</b>



#### 4. Missionary & Charitable Giving

<b>TABLE 4</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
<b>Missionary &amp; Charitable Giving</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£		£	£
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
<b>TOTAL MISSIONARY &amp; CHARITABLE GIVING</b>	<b>15,100</b>	<b>376</b>	<b>15,476</b>	<b>15,000</b>

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

<b>TABLE 5</b>	<b>Total Funds</b>	
<b>Church Activities - Expenditure</b>	<b>2021</b>	<b>2020</b>
	£	£
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	-
<b>Sub-total (unrestricted)</b>	<b>263,427</b>	<b>232,347</b>
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
<b>CHURCH ACTIVITIES EXPENDITURE - TOTAL</b>	<b>266,848</b>	<b>256,557</b>

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**

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

- 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.

<b>TABLE 7</b>	<b>Balance at 1.1.21</b>	<b>Income 2021</b>	<b>Transfer in : 2021</b>	<b>Transfer Out: 2021</b>	<b>Expenditure 2021</b>	<b>Balance at 31.12.21</b>
<b>FUNDS</b>	£	£	£	£	£	£
<b>Restricted Funds</b>						
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
<b>Total Restricted Funds</b>	<b>46,126</b>	<b>24,600</b>	<b>2,500</b>	<b>0</b>	<b>3,797</b>	<b>69,429</b>
<b>Designated Funds (Diocesan Repair Funds)</b>						
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
<b>Total Designated Funds</b>	<b>53,693</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,790</b>
<b>General Funds</b>						
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
<b>Total General Funds</b>	<b>111,042</b>	<b>250,152</b>	<b>8,600</b>	<b>11,100</b>	<b>278,527</b>	<b>80,167</b>
<b>TOTAL FUNDS</b>	<b>210,861</b>	<b>274,849</b>	<b>11,100</b>	<b>11,100</b>	<b>282,324</b>	<b>203,386</b>

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST BECKENHAM

**CHURCH ORGANISATIONS ACCOUNTS 2021**

(not included in the above statements)

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