

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

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

	<b><u>Page</u></b>
Independent Examiner's Report	1
Statement of Financial Activities	3
Balance Sheet	4
Accounting Policies	5 & 6
Supporting Tables & Notes to Financial Statements	7 – 11
Funds	12
Church Organisations Accounts	13

**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 31<sup>st</sup> 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

1<sup>st</sup> 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	
		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
		£	£	£	£
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>275,771</b>	<b>38,762</b>	<b>314,533</b>	<b>274,849</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>	Table 4 & 5	<b>240,553</b>	<b>10,220</b>	<b>250,773</b>	<b>282,324</b>
<b>NET INCOME / EXPENDITURE</b>		<b>35,218</b>	<b>28,542</b>	<b>63,760</b>	<b>-7,475</b>
<b>Transfers betw. funds</b>					
<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
<b>NET MOV'T OF FUNDS</b>		<b>34,218</b>	<b>29,542</b>	<b>63,760</b>	<b>-7,475</b>
Total funds b/fwd	Table 7	<b>133,957</b>	<b>69,429</b>	<b>203,386</b>	<b>210,861</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	Table 7	<b>168,175</b>	<b>98,971</b>	<b>267,146</b>	<b>202,771</b>

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

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

		<b>2022</b>	<b>2021</b>
		£	£
<b>FIXED ASSETS</b>			
Tangible		2,557,244	2,557,244
Investment		5,454	6,182
<b>Total fixed assets</b>		<b>2,562,698</b>	<b>2,563,426</b>
<b>CURRENT ASSETS</b>			
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
<b>Total Current Assets</b>		<b>267,146</b>	<b>203,386</b>
<b>TOTAL ASSETS</b>		<b>2,829,844</b>	<b>2,766,812</b>
<i>Represented by:</i>			
Fixed Asset reserves		<b>2,562,698</b>	<b>2,563,426</b>
<b>Parish Funds:</b>			
Restricted	See also Table 7	98,971	69,429
Designated		72,053	53,790
Unrestricted		96,122	80,167
<b>Total Parish Funds</b>		<b>267,146</b>	<b>203,386</b>
<b>TOTAL</b>		<b>2,829,844</b>	<b>2,766,812</b>

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.

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 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:

<b>TABLE 1</b>	<b>Unrestricted /designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
<b>Giving (unrestricted)</b>				
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
<b>Sundry donation income (restricted)</b>				
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>				
<b>TOTAL GIVING</b>	<b>140,972</b>	<b>38,455</b>	<b>179,427</b>	<b>189,578</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>Investments (restricted)</b>	<b>Total Funds</b>	
<b>Interest &amp; Investment income</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
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
<b>TOTAL INCOME FROM INVESTMENTS</b>	<b>665</b>	<b>145</b>	<b>162</b>	<b>972</b>	<b>382</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, with a current valuation of **£5,454**.
- 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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<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 &amp; Warm Space</i> )	2,027	0
Donation from Green Bird café	500	0
<b>TOTAL INCOME FROM CHURCH &amp; COMMUNITY ACTIVITIES</b>	<b>134,135</b>	<b>84,889</b>

#### 4. Expenditure - Church Missionary & Charitable Gifts

<b>TABLE 4</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
<b>Missionary &amp; Charitable Giving</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	£		£	£
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
<b>TOTAL CHURCH MISSIONARY &amp; CHARITABLE GIFTS</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,100</b>

#### 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)*

<b>TABLE 5</b>	<b>Total Funds</b>	
<b>Church Activities Expenditure</b>	<b>2022</b>	<b>2021</b>
<b>Unrestricted:</b>	£	£
<b>Administration</b>		
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>	
<b>Buildings (church &amp; halls)</b>		
Bin collection	1,141	(in cleaning)
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>	
<b>Ministry</b>		
@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>
<b>Staffing</b>		
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>	
<b>Diocesan Pledge</b>	95,378	114,000
<b>Other</b>		
Re-ordering	0	6,705
Music	67	957
<b>Sub-total (unrestricted)</b>	<b>225,553</b>	<b>263,427</b>
<b><i>Restricted:</i></b>		
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
<b>Sub-total (restricted)</b>	<b>10,220</b>	<b>3,797</b>
<b>CHURCH ACTIVITIES EXPENDITURE – TOTAL</b>	<b>235,773</b>	<b>267,224</b>

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

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

<b>TABLE 7</b>	<b>Balance at 1.1.22</b>	<b>Income 2022</b>	<b>Expenditure 2022</b>	<b>Transfers</b>	<b>Balance at 31.12.22</b>
<b>FUNDS</b>	£	£	£	£	£
<b>Restricted Funds</b>					
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)
<b>Total Restricted Funds</b>	<b>69,429</b>	<b>38,762</b>	<b>10,220</b>	<b>1,000</b>	<b>98,971</b>
<b>Designated Funds (Diocesan Repair Funds)</b>					
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
<b>Total Designated Funds</b>	<b>53,790</b>	<b>263</b>	<b>0</b>	<b>18,000</b>	<b>72,053</b>
<b>General Funds</b>					
General Reserve	50,414	298	0	0	50,712
CAF Cash (unrestricted)	29,753	275,210	240,553	-19,000	45,410
<b>Total General Funds</b>	<b>80,167</b>	<b>275,508</b>	<b>240,553</b>	<b>-19,000</b>	<b>96,122</b>
<b>TOTAL FUNDS</b>	<b>203,386</b>	<b>314,533</b>	<b>250,773</b>	<b>0</b>	<b>267,146</b>
<i>Above includes 2022 Unrestricted Stripe £361.12 &amp; 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)

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

**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.