

# **St Barnabas Church, St Paul's Cray**

Registered Charity No 1138953

## **Annual Report And Financial Statements Of the Parochial Church Council ( The Trustees )**

**For the Year ended 31 December 2021**

### **Incumbent:**

The Revd Neil Coleman

### **Banks**

#### **St Barnabas Church**

Lloyds Bank  
High Street  
Orpington  
BR6 0LJ

#### **St Barnabas Pre-School**

Santander UK Plc  
BBAM, Bridle Road  
Bootle, Merseyside  
L30 4GB

### **Independent Examiner**

Martyn Burt BSc(Hons); ACMA; CGMA  
Ashby Acres, Chapel Lane  
Ashby-cum-Fenby  
Grimsby, DN37 0QT

**ST BARNABAS CHURCH, ST PAULS CRAY**

**Annual Report and Financial Statements**  
**of the Parochial Church Council**

**For the Year ended 31 December 2021**

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## PAROCHIAL CHURCH COUNCIL ANNUAL REPORT for 2021

St Barnabas Church is situated in St Paul's Cray in the London Borough of Bromley. It is part of the Diocese of Rochester within the Church of England. The correspondence address is The Parish Office, St Barnabas Church, Rushet Road, Orpington, Kent BR5 2PU.

St Barnabas PCC has the responsibility of co-operating with the incumbent, currently the Revd Neil Coleman, and during a vacancy with the Area Dean and Archdeacon, in promoting in the ecclesiastical parish the whole mission of the Church. It also has maintenance responsibilities for the Church, Church Hall and Church House, all of which are situated in Rushet Road. St Barnabas PCC also has responsibility for St Barnabas Pre-School. The members of the PCC are the Trustees.

### MISSION AIMS

Our Vision is summarised by our motto:

*"Keeping Connected to God / Being Connected to our World"*

The PCC is committed to enabling as many people as possible to worship God at our church and in their homes, to become part of the community of St Barnabas, and to be fruitful and care for others in the Parish and in God's wider world. We aim to proclaim the Lord's greatness, share the Gospel in our community, mature through the truth of His word and receive spiritual fuel for life in all its fullness.

Our hope is that we not only keep connected to God, and with His help to the outside world, but also that we sustain and grow our connections with each other, as part of God's loving family in the Crays.

### REVIEW OF 2021

**Church Membership and attendance:** Despite the sad loss of several longstanding members of the church family, but thanks also to the welcome arrival of some newcomers, the total number on the Electoral Roll remained unchanged at 61 adults, 16 of whom were resident outside the parish.

*Reverting to normality of a sort:* Following a last-minute relaxation of government restraints which allowed us to celebrate Christmas 2020 in something like familiar style, the country reverted to lockdown from January to March 2021, but this time services in church were permitted, and continued to be so for the rest of the year. Like other churches we began from April to resume a more normal pattern of worship, although social distancing, mask-wearing and other restraints continued to be observed for most of the rest of the year. A number of parishioners preferred however to continue to participate via Zoom and Facebook.

*Attendance in person:* For understandable reasons the numbers of parishioners coming to church on Sunday mornings in the traditional way took time to recover after the gradual resumption of normal service in April. Average attendance for the whole year was 48 (including 8 under the age of 16) with peaks of 110 at the Confirmation service with Bishop James in June and 126 at the Remembrance Sunday service in November. A total of 170 people attended Easter weekend services, and 59 attended Carols by Candlelight, and 35 on Christmas Day.

*Attendance online:* Thanks to Brian Sweatman's commitment and hard work, broadcasting on the Zoom and Facebook platforms continued and continues to provide not only a service for regular parishioners but also for friends and members of the church family in other parts of the country and as far afield as Albania, the Philippines and the United States. Between 5 and 26 households joined our Sunday services on Zoom, while many others watched on Facebook, either live or subsequently. Peak viewing figures on Facebook Live averaged around 20 during the calendar year, and subsequent



viewings of the recorded services varied from 50 to 512. Overall the Facebook site gained 59 followers (an increase of 9%) and page reach (which means the number of separate individuals logging on to the site) saw a similar growth, with a peak of 1119 at the time of the Confirmation service in June 2021. In 28 days metered up to the beginning of February 2022 there were around 19,000 visits to the site.

**Some highlights of the year in the Church:** During Lent we heard testimonies and relearned the importance of evangelism, with the help of the Church of England booklet "God's Story, Our Story". Our small groups enjoyed this input to aid our witness in everyday life. We have followed this up by learning from individual members of the congregation about their everyday lives of work and prayer, and about how we can pray for each other "This time Tomorrow" in our Christian discipleship.

The Easter service for *Churches Together in the Crays* was well supported online with great co-operation across denominational and cultural differences. Messy Church went outdoors on Good Friday with 130 people welcoming the opportunity to walk the Easter trail via QR codes posted around the Church grounds to hear the Easter story afresh.

Five young people and three adults were confirmed on Sunday 13<sup>th</sup> June by Bishop James. In preparation for this important event Sue and Neil thoroughly enjoyed the opportunity to learn about the candidates' different discipleship journeys, and all who witnessed their affirmations of faith were overjoyed to share the occasion. This was one of Bishop James' last acts before his retirement. We have all much appreciated and profited greatly from his gentle leadership of our diocese and his loving concern for the hundreds of congregations under his care, and for the family of St Barnabas in particular.

We have departed from lectionary on several occasions during the year. In the summer we delved into the graphic and dramatic world of Israel's Judges, where God's faithfulness over the years stood in stark contrast to the people, leaders and other figureheads who merely "did what was right in their own eyes", with often disastrous results.

In the autumn Neil encouraged the congregation to take on four key values - to Gather; to Grow; to Give; and to Go - to help us focus on worship and mission both collectively for our Parish, and individually wherever we might go.

Sadly, because of some positive Covid tests, we were unable to proceed with *Messy Church* on Christmas Eve despite the excellent preparations. However, the unstinting creativity of Jane and Brian Sweatman gave us an unusual and encouraging online service with voices of all ages sharing the Christmas Story on Boxing Day.

**Children and Young People:** This was another challenging year for *St Barnabas Pre-School*, seeking to revive numbers (and income) after the difficulties experienced in 2020 and in competition with other local schools and providers. The PCC were compelled during the year, in view of their responsibilities as trustees and employers in a challenging environment, to discern all potential outcomes of this well-established service to the local community, and expected to return to the problem as a matter of some urgency at the beginning of 2022. In the meantime, they continued to be enormously grateful to the pre-school staff for their dedication and commitment in trying circumstances.

*Splash Kids*, which meets on Sunday mornings under the committed leadership of Alison Kavanagh, restarted after the end of the last full lockdown; and *Lighthouse*, for slightly older children, resumed a bit later under Jenny Coleman's leadership; meanwhile, we appreciated those young people who participated in services (both as readers and as musicians) and contributed to our online engagement via Facebook and Zoom.



In May we were able to begin to resume our *Friday groups* - Tots, Rock, and Fuel. Despite the limitations on social contact and need for ventilation, more sanitiser, permissions and limits on numbers, it was gratifying to see youngsters and parents so glad to be welcomed back, or joining anew.

*Tots Club*, led by Mary Thomson, returned to meeting on early Friday afternoons and has been supported by new volunteers and parents. It continues to be a real support for local families.

*Rock Club*, which meets after the end of Friday school, for children aged 8 to 11 years, has also undergone changes with additional leaders, and new children learning about it by word of mouth, through social media, and as a result of Jenny Coleman's role at Poverest Primary School. Numbers were back up to 25 children, not only enjoying activities and play together but also engaging in sharing Bible stories in the *Good News* slot and celebrating the highlights of the children's week at school and at home.

*Fuel*, which follows Rock, is always a lively occasion, attracting dozens of young people from near and far. Maintaining a positive adult presence in support of up to 45 young teenagers from 11 to 18 years old is no small feat, but thanks to our volunteers and Jenny's enthusiastic and skilled leadership many young people have come to regard St Barnabas as a place where they belong and are valued.

*The St Barnabas Bike Project*: The PCC agreed at its June 2021 meeting to give support in principle to a new bike refurbishment project for young people in the parish, and approved the detailed arrangements in September. The project was launched in October, with the support of the Metropolitan Police, the Palace for Life Foundation (an offshoot of Crystal Palace Football Club), the Rochester diocesan youth charity (the Colyer-Ferguson Trust), and Clarion Housing, who amongst other things donated a full-size portacabin to provide storage and workshop accommodation. The project is supplied with lost and unclaimed bikes by the police, and aims to build life skills amongst young people, boost confidence, improve employability, and teach effective communication skills. A graffiti workshop, employing a great deal of spray-paint, resulted in a colourful transformation of the container on the carpark in the autumn. Tools have been donated as well as bikes in need of refurbishment, and the project has now got fully underway on Saturday mornings under the overall control of Jenny and an array of appropriately-skilled volunteers. The bikes, when fully refurbished, will be donated either to the young people involved or to other local families and individuals.

In October *Chislehurst Youth for Christ (CYFC)* became welcome and very appropriate tenants of our Square Room Office, having moved from premises in Chislehurst, and amongst their many other activities they are actively supporting Fuel on Friday evenings and planning other youth activities at St Barnabas for the summer.

Our well-equipped Hall has also been back in more regular use at weekends as local families have caught up with long-awaited gatherings and celebrations, and we appreciate all the time and expertise given by our volunteers and our administrator Kayleigh to enable this and through this to provide a welcome boost to our church finances.

Contact with the *local primary schools* was again unavoidably limited during the year, although Spinnaker provided online contributions throughout and Neil was glad to be able to assist with their celebrations either in person or online at Easter, Harvest and Christmas. We were pleased also to be able to welcome the *uniformed groups* back for a very well-attended service on Remembrance Sunday.



Our young musicians, much encouraged by Paul Lander and Chichi Nwandu, were active participants in two special services of 'Songs from St Barnabas' in the autumn, sharing past favourites and their own and others' more recent compositions.

**Our mission to the elderly:** *Thursday Club*, our monthly get-together for those of more mature years (including the Vicar), was able to re-start more or less regular meetings during the summer of 2021, steered by Sue Proctor and occasionally raising the roof with the help of Phaedra on flute and Paul on guitar (and with some inspired organisational inputs from Jo Boorman). On most occasions we have an agreed topic to talk about (and sometimes a visiting speaker) but it is in any case a very enjoyable opportunity to catch up with friends over tea, biscuits and (if we are especially blessed) cake, and to share our concerns, memories and prayers. We were very encouraged to welcome several new members (not all regular members of the congregation) as the year proceeded.

In her capacity as Anna Chaplain, Sue maintained regular contact with the *Baycroft Care Home* in Grays Farm Road, some of whose staff and residents had in previous years been enthusiastic and very welcome participants at Thursday Club. Covid restrictions prevented services being held indoors for almost the whole year. Nevertheless, during the Easter season our Baycroft team were invited to visit the garden to sing and pray with the residents (who remained safely inside), and before Christmas two indoor visits were allowed - for a Christmas service and for an appropriately distanced carol concert. Although visits have not been able to resume so far in 2022, we are thankful that Baycroft residents have not suffered from the virus as much as might have been feared and we have continued to keep them and their dedicated staff (a number of whom did test positive during the year) in our regular prayers.

**Leadership and management of the Church:** The leadership and operational management of the Church has always been a shared responsibility, and the vicar is deeply grateful to all those who have given and continue to give so much of their time, without complaint and for the most part very cheerfully, even when stress levels rise.

*Parochial Church Council:* The PCC has the over-riding responsibility for the management of the Church estate and its finances, and advises the Vicar (its chairman) on matters relating to the form and frequency of public worship and any other matters to which he may draw their attention. As trustees they have certain statutory duties: their full responsibilities are set out under the Parochial Church Councils (Powers) Measure 1956 (as amended).

As a result of continuing restraints resulting from the pandemic, the PCC held only five formal meetings (with some participation online) during the year, together with some ongoing consultation online as the need arose.

*PCC membership:* Since the annual meetings in May 2021 the full membership of the PCC has been as follows: the Rev Neil Coleman (ex-officio Chairman); David Thomson (Lay Vice-Chairman and Project Officer); Jo Boorman (Deanery Synod Representative); Jean Davies (Secretary); Rhys Davies (Churchwarden); David Fitzpatrick (Diocesan Synod Representative); Comfort Harding; Jacqui Lander (Treasurer); Paul Lander (Worship Group Leader); Chichi Nwandu; Chiemeka Nwandu; Sue Proctor (Lay Minister with Permission to Officiate, Anna Chaplain, and Parish Safeguarding Officer); the Rev Jane Rawling (Associate Minister with Permission to Officiate); Chrys Wickramasinghe (Health & Safety Officer).

*Churchwarden and assistants:* Rhys Davies was elected for a further term as the sole Churchwarden at the annual meeting in May; the Vicar and the whole church community are very grateful to him for his willingness to continue in this role in view of his many other commitments, including his longstanding leadership of the local Scouts. Rhys has been assisted from time to time on Sundays by



## ST BARNABAS CHURCH, ST PAULS CRAY

Carol Parker and Bill Proctor, and in his other management functions by David Thomson (in relation to the church estate), Chrys Wickramasinghe (in relation to health and safety matters) and Brian Sweatman (in respect of IT, and of the new audio-visual and broadcasting services which have become a regular feature of our services).

*In the office:* Kayleigh Shaw has continued to serve with efficiency and good humour since her appointment as Church Administrator in January 2021.

*In worship:* Our regular worship continued to be led by our Vicar Neil, supported by Jane Rawling (formerly the honorary curate but now described as Associate Minister) and Sue Proctor (Lay Minister and Anna Chaplain), with occasional but much valued contributions from others. John Sunley, who served as Reader for more than fifty years, has had to pull back from many duties in recent years and at the beginning of 2022 indicated that he felt no longer able to continue in any formal role. But the church family owes John an enormous debt of gratitude for his loving and faithful service and support for us all, including his major contribution to our mission to young people in earlier days. Looking to the future, Jen Coleman and Chichi Nwandu continued their training with our diocese towards the award of the Bishop's Certificate and, it is expected, their eventual licensing as lay ministers.

*In music:* David Fitzpatrick and Paul Lander continued to lead the musical side of worship, together with the other regular members of the Worship Group (Phaedra Hayter, Sharon Fitzpatrick, Geoff Ready, Chrys Wickramasinghe, Brian Smyth and Chichi Nwandu); and over the last year a number of young people added welcome new sounds and new voices to the mix – a hopeful sign for future development alongside continued devotion by the faithful.

### **The Church estate: Buildings and Grounds:**

In April 2021 we had the quinquennial church inspection which was positive with minor repairs and adjustments some of which were completed during a work day. From July 2021 the hall lettings resumed and Chislehurst YFC expect to complete their move from Chislehurst to our premises as their base in early 2022. The electric heaters in the lounge have been installed and provide a warm environment. However the heaters will need guards to prevent damage.

Church House continues to be rented and additional internal and external work, not included in the recent refurbishment, has been identified for Savills to complete. Each party (our Diocese and St Barnabas) have recovered the refurbishment costs and the split in income from the property has reverted to the ratio of share of property ownership.

With the start of the Bike Project a 20 ft container has been installed on the car park to provide storage and workspace for repair of bikes.

The grounds have been maintained in good order and minor repairs have been carried out on the buildings. We have applied for the Home Office Places of Worship scheme for funding of increased security to provide CCTV coverage external to the buildings.

### **Risk Management:**

We have continued to operate within the bounds of our Child Protection Policy and Church of England and Diocesan safeguarding guidelines, and all PCC members and other relevant volunteers and helpers

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have received the appropriate training as required. Phaedra Hayter continued as Parish Disclosure Officer, and Sue Proctor as Parish Safeguarding Officer.

Chrys Wickramasinghe continued to serve as Health & Safety Officer. An established Fire Risk Assessment is in place, and expert advice and guidance is sought as appropriate.

Throughout 2021 appropriate measures and monitoring systems were in place to ensure compliance with statutory requirements and government guidance relating to the covid pandemic, and to ensure the safety and wellbeing of all attending communal worship.

#### Reserve Policy:

The PCC's policy is to maintain a reserve sufficient to meet 6 month's routine expenditure. We have been able to achieve this with the relevant funds held in our deposit account with the Diocese. The aim is to maintain all our reserves with the Diocese, thereby earning a little interest whilst keeping the reserves separate.

Adequate funds are set aside, on a monthly basis, to meet the costs associated with the quinquennial review of the church buildings and the attendant recommendations for repair work to be carried out.

#### Charitable Giving:

The PCC distributed 4% of its income in 2021 to the following charities: Tear Fund; Church Missionary Society (Tim Curtis); Transform Europe Network (Arben Bedula in Albania). A further 2% of our income has been shared equally between Bible Reading Fellowship (Messy Church and Anna Chaplaincy); CAP Bromley (Christians Against Poverty) and Spinnaker,

Other church groups and office holders have where necessary reported their activities in separate documents circulated in advance of the Annual Parochial Church Meeting.

Approved by the PCC on Monday 21<sup>st</sup> March 2022, and signed on their behalf by Revd Neil Coleman.





## 2021 Finance Report

### Overview

The year end bank balance stood at £5,052 (2020: £11,277 ). The reduction is, again, one of the effects that restrictions on church services has had on cash flow. We again have had to draw on our deposits with the Diocese during the year. During the year we were blessed with a very generous gift of £30,000. This enabled us to fulfill the PCC's commitment to pay the full £27,000 committed to the Diocese as our Parish Indicative offer. This year the PCC has committed to pay £2,742 per month (£32,903 for the year). This is in response to the massive help which we get with the vicar's stipend and many other things, e.g. The Bike Project Grant. It was the full amount requested in view of the Diocesan financial situation. It is a big challenge but God has blessed us and looked after us throughout the pandemic. I am sure that St Barnabas is up to the challenge and can help care for others. As I write this report we have just received a grant of £11,000 from St John's Fellowship to cover the costs of our Youth Worker for 12 months. It is a very generous gift and will enable us to continue the valuable work started. The current funding runs out at the end of March 2022.

Overall we had a net surplus of funds of £20,964 compared with net loss of £6,071 in 2020. Without the generous gift we would have had a loss of £9,036. Preschool have worked valiantly throughout the pandemic but, with reduced numbers, have only been able to give a reduced contribution to church overheads.

### Financial Highlights

#### Incoming Resources

**General Giving** income via morning services and standing orders amounted to £38,424 (2020: £33,873 ). This is a very encouraging increase. With restriction on church services more people have switched to giving by bank transfer. This means that there is more money going straight into our bank account and less cash to count on a Sunday. Should anyone wish to increase their giving and allocate the increase to a specific purpose that is easily achievable by speaking to me.

**Income tax recoverable:** Income tax recoverable for 2021 is estimated at £5,635. This is a decrease of £2,358 over the previous year. We actually received £6,435 for the tax year 2020/21 compared to £7,943 for 2019/20

**Rental Income:** The Square room was again let out from the end of October, to Chislehurst Youth for Christ, and produced a rental income of £921 for the last 2 months of the year. The tenants in Church House changed during the year. We received net rental income of £8,724 during the year. We have recently reverted to receiving 77% of net rental income since all refurbishment costs have been recovered.

The Fun day again didn't take place. Hall hire income has started to pick up. We received £3,165 in the year to 31st December.

(Continued)

## 2021 Finance Report Continued

Total Incoming Resources amounted to £135,072 (2020 - £112,249 ). However bear in mind the gift of £30,000 which has greatly helped this year. We should be careful regarding ongoing costs.

### Resources Expended

There was no major premise expenditure during the year. However we still had our set outgoings of Indicative Offer to Diocese (Parish Share); General running expenses and Staff costs. Staff costs have decreased by £9,758 due mainly to the fact that Preschool have reduced to 3 staff members.

Total Resources expended from Unrestricted funds totalled £76,704 (2020-£70,504).

Key outgoings included:-

Missionary and Charitable Giving/Home Mission	4,022
Parish share	27,000
Church Running Expenses	15,320
Church Repairs and Maintenance	48,766
Secretarial / Staff costs	16,903

Total resources expended, including the above, amounted to £114,109 (2020 £118,320,) giving a surplus of £20,964. However, bear in mind the points made above, particularly with respect to the one off gift.

### Risk Policy

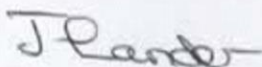
The trustees regularly review the major areas of risk and take any necessary action to limit foreseen risks.

### Major risk exposure

The major risk to which the charity is exposed is failure to obtain adequate cash reserves to fund the charity's activities. This has been particularly relevant this year with the continuing effects of Covid. If sources of funding become more difficult to obtain the charity would be faced with the prospect of reduction in activities and a reduction of commitments. Also, if reserves fall below the amount considered necessary to operate normally it would contravene the charity's policy of maintaining them at a sufficient level.

Approved by the P.C.C. on 21st March 2022 and signed on it's behalf by

Mrs Jacqueline Lander (Hon. Treasurer)





## ST BARNABAS CHURCH, ST PAULS CRAY

### Independent Examiners Report for the year ended 31 December 2021

I report on the accounts of the church for the year ended 31 December 2021 which are set out on pages 10 to 17.

#### Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ( the 2011 Act ) and that an independent examination is needed.

It is my responsibility to:

- (a) Examine the accounts under section 142 of the 2011 Act;
- (b) To follow the procedures laid down in the General Directions given by the Charity Commissioners ( under section 145(5)(b) of the 2011 Act; and
- (c) To state whether particular matters have come to my attention.

#### Basis of Independent Examiners Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### 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
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.



Martyn Burt BSc(Hons); ACMA; CGMA

Date: 28 March 2022

**ST BARNABAS CRAY**  
**Statement of Financial Activities**  
**for the year ended 31 December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	8a	76,795.20	6,229.24	83,024.44	43,908.61
Activities for generating funds	8b	9,645.47	836.20	10,481.67	13,853.42
Income from investments	8c	136.48	73.67	210.15	310.98
Income from church activities	8d	3,813.95	37,542.23	41,356.18	54,175.86
<b>TOTAL INCOMING RESOURCES</b>		<b>90,391.10</b>	<b>44,681.34</b>	<b>135,072.44</b>	<b>112,248.87</b>
<b>RESOURCES EXPENDED</b>					
Church Activities	9a	74,950.88	37,018.75	111,969.63	117,564.55
Fund Raising Costs	9b	70.83	278.59	349.42	81.27
Other Expenditure	9c	1,682.60	106.99	1,789.59	674.16
<b>TOTAL RESOURCES EXPENDED</b>		<b>76,704.31</b>	<b>37,404.33</b>	<b>114,108.64</b>	<b>118,319.98</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS BETWEEN FUNDS</b>		<b>13,686.79</b>	<b>7,277.01</b>	<b>20,963.80</b>	<b>-6,071.11</b>
Transfer between funds	6	4,000.00	-4,000.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>17,686.79</b>	<b>3,277.01</b>	<b>20,963.80</b>	<b>-6,071.11</b>
Total Funds brought forward at 1 January 21		139,944.85	17,377.03	157,321.88	163,392.99
<b>Total Funds carried forward at 31 December 21</b>		<b>157,631.64</b>	<b>20,654.04</b>	<b>178,285.68</b>	<b>157,321.88</b>

The notes on pages 12 to 17 form part of these accounts.



## ST BARNABAS CHURCH ST PAUL'S CRAY

## Balance Sheet at 31 December 2021

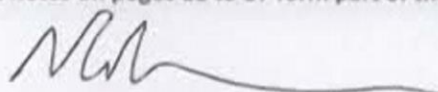
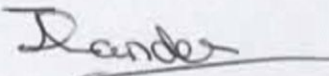
	Notes	2021	2020
		£	£
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	3	59,835.83	62,251.83
<b>CURRENT ASSETS</b>			
Debtors	4	6,705.24	6,791.04
Diocesan Funds:			
Church Repair Funds		23,866.34	22,370.52
Legacies Account		13,209.44	13,178.79
Ordinary Deposit		73,843.80	43,707.32
Cash at Bank and in Hand:			
Lloyds Bank account		5,052.11	11,277.03
Cash in hand		275.00	
Preschool Santander account		5,564.17	4,116.01
Cash in hand-Preschool		297.57	2,207.96
Cash - Tots		228.36	442.55
<b>Total Current Assets</b>		<b>129,042.03</b>	<b>104,091.22</b>
<b>LIABILITIES</b>			
Creditors-Amounts falling due within one year	5	10592.18	9021.17
<b>NET CURRENT ASSETS</b>		<b>118,449.85</b>	<b>95,070.05</b>
Creditors-Amounts falling due after one year		0.00	0.00
<b>TOTAL NET ASSETS</b>		<b>178,285.68</b>	<b>157,321.88</b>
<b>Represented by - PARISH FUNDS</b>	6		
Unrestricted:			
Property		54,296.00	55,328.00
Church Repair Funds		23,864.34	22,370.52
General Funds		64,620.99	47,396.02
		142,781.33	125,094.54
Restricted:			
PCC		20,393.75	16,645.08
Missionary Fund		3,447.79	3,095.79
Preschool Fund		11,434.45	12,043.92
Tots Club		228.36	442.55
		35,504.35	32,227.34
<b>TOTAL CHARITY FUNDS</b>		<b>178,285.68</b>	<b>157,321.88</b>

Approved by the Parochial Church Council on 21st March 2022 and signed on its behalf by:

The Reverend Neil Coleman (PCC Chair)

Jacqueline Lander (PCC Treasurer)

The notes on pages 12 to 17 form part of these accounts.

## **ST BARNABAS CHURCH, ST PAULS CRAY**

**Year ended 31 December 2021**

### **Notes to the Financial Statements**

#### **1. ACCOUNTING POLICIES**

The PCC is a public benefit entity within the meaning of FRS102. the Financial Statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations' "true and fair view" provisions. They have been prepared under FRS102(2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements include all transactions, assets and liabilities for which the PCC are responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor that are informal gatherings of church members.

#### **ASSETS**

##### **Consecrated and benefice property**

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements

##### **Movable church furnishings**

Movable church furnishings held by the Vicar and Wardens on special trust for the PCC, and which require a faculty for disposal, are inalienable property listed in the Church's inventory which can be inspected(at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. As the church hall is incorporated within the church complex it is not recognised as a PCC asset.

##### **Other Land and Buildings**

Following the introduction of Financial Reporting Standard 15 "Tangible Fixed Assets" the fixed asset of land and building was crystallised at its carrying value on 1 January 2000. The property consists of the 77% interest of the Parish in Church House which is situated next to the Church. The remaining 23% is owned by the Diocese. The property is split 33% land and 67% buildings. Under FRS 15 there is no depreciation incurred on land, however, there is a depreciation charge of 2% on cost applied to the building portion.

##### **Other fixtures, fittings and office equipment**

Equipment used within the church premises is depreciated at a rate of 20% on the written down value. Individual items with a purchase price of £1,000 or less are written off in the period in which they are acquired.

#### **FUNDS**

##### **Restricted Funds**

These comprise revenue or grants for a specific PCC expense, as specified by the donor. The funds may only be expended on the specific object for which they were given. Any balances remaining unspent at the year end are carried forward as a balance on that fund.



# ST BARNABAS CHURCH, ST PAULS CRAY

Year ended 31 December 2021

## Notes to the Financial Statements

### MISSIONARY FUND

This comprises donations, gift days and special appeals for missions that the church supports.

The same rules as in the above paragraph apply.

### PRESCHOOL FUND

This is a facility for children that operates from the church hall and comprises income from fees or grants less operating costs. The same rules apply as for the PCC restricted Funds.

### TOTS CLUB

This a facility for small children prior to preschool and also operates from the church hall. The fund comprises income from subscriptions or events less operating costs. The same rules apply as for the PCC Restricted Funds.

### **Unrestricted Funds**

These are funds to be spent on the general purposes of the PCC.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

**Incoming Resources:** Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantified. Interest is accounted for as and when accrued by the payer. All incoming resources are accounted for gross.

**Resources expended:** Grants and donations are accounted for when paid over or when awarded, if that award creates a binding or constructive obligation on the PCC. The Diocesan Parish Share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

## **2. STAFF COSTS**

<b>(a) Staff Costs</b>	<b>2021</b>	<b>2020</b>
During the year the PCC employed 3/4 staff in its PreSchool at any one time; 1 in its office and 1 youth worker.		
Wages and Salaries	49,611	59,370
<b>(b) There were no payments to the trustees for their services.</b>		
<b>(c) Several members of the PCC were reimbursed for expenditure made on behalf of the PCC. These transactions were all carried out at arm's length, on production of invoices. The nature of the expenses were printing and stationary; cleaning materials material for services and computer expenses.</b>		
<b>(d) Fees for examination of accounts</b>	<b>2021</b>	<b>2020</b>
Independent Examiner	325	300

**ST BARNABAS CHURCH, ST PAULS CRAY**  
**Year ended 31 December 2021**

**Notes to the Financial Statements**

**3. FIXED ASSETS**

	Freehold Land & Buildings	Fixtures, Fittings & Equipment	Total
Cost	£	£	£
At 1st January 2021	77,000.00	22,649.96	99,649.96
Additions at cost	-	-	0.00
At 31st December 2021	<u>77,000.00</u>	<u>22,649.96</u>	<u>99,649.96</u>
<b>Depreciation</b>			
At 1st January 2021	21,672.00	15,726.13	37,398.13
Charge for year	<u>1,032.00</u>	<u>1,384.00</u>	<u>2,416.00</u>
At 31st December 2021	<u>22,704.00</u>	<u>17,110.13</u>	<u>39,814.13</u>
N.B.V AT 31 December 21			<u>59,835.83</u>
N.B.V AT 31 December 20			<u>62,251.83</u>

**4. DEBTORS**

	2021	2020
Tax recoverable	5,000.00	5,800.00
Prepaid Council Tax	366.83	345.64
Net Rent due on Church House	1,100.41	645.40
Prepaid Youth Costs	238.00	-
	<u>6,705.24</u>	<u>6,791.04</u>

**5. LIABILITIES**

	2021	2020
Other Creditors	5,946.04	4,875.53
Accruals	<u>4,646.14</u>	<u>4,145.64</u>
	<u>10,592.18</u>	<u>9,021.17</u>



ST BARNABAS CHURCH, ST PAULS CRAY

Year ended 31 December 2021

Notes to the Financial Statements

6. FUNDS

Fund Movements

	Balance as at 1-1-21	Incoming resources	Resources Expended	Transfers	Balance as at 31-12-21
<b>FUNDS</b>					
<u>Unrestricted:</u>					
Property	-55328.00		1032.00		-54296.00
CRF-Church	-10505.83	-20.61		-2516.00	-13042.44
CRF-Church Hall	-7315.06	-12.54		1481.20	-5846.40
CRF-Church House	-4549.63	-7.87		-418.00	-4975.50
General	-47396.02	-90350.08	75672.31	-2547.20	-64620.99
<u>Restricted</u>					
PCC	-16645.08	-6237.11	2488.44		-20393.75
Missionary	-3095.79	-902.00	550.00		-3447.79
Preschool	-12043.92	-37260.46	33869.93	4000.00	-11434.45
Tots	-442.55	-281.77	495.96		-228.36
	<b>-157321.88</b>	<b>-135072.44</b>	<b>114108.64</b>	<b>0.00</b>	<b>-178285.68</b>

Transfers between Funds

From	To	Reason	Amount
Pre-School	PCC General Fund	Rent of Hall	4,000.00
Church Repair Fund	PCC General Fund	Against lightening conductor	894.00
Ch Hall Repair Fund	PCC General Fund	Against lounge radiators	3,000.00
CRF Ch Hse	PCC General Fund	Against Church House repairs	380.00
General Funds	Church Repair Funds	Against future repairs	5726.80

7. ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted Funds	Restricted Funds	Total
Tangible Fixed Assets	59,835.83		59,835.83
Current Assets	113,534.93	15,507.10	129,042.03
Liabilities due within one year	-8,069.63	-2,522.55	-10,592.18
Liabilities due after one year			
<b>TOTAL NET ASSETS</b>	<b>165,301.13</b>	<b>12,984.55</b>	<b>178,285.68</b>

ST BARNABAS CHURCH, ST PAULS CRAY												
Year ended 31 December 2021												
8 Analysis of Incoming Resources												
	Unrestricted		Restricted		TOTAL		TOTAL		TOTAL		TOTAL	
	General	Designated	Total	P.C.C.	Missionary	PreSchool	Tots Club	Total	2021	2020	2021	2020
	£	£	£	£	£	£	£	£	£	£	£	£
<b>a) Voluntary Income</b>												
Planned Giving	36,404.62		36,404.62					0.00	36,404.62	32,321.24		
Tax Recoverable	5,635.09		5,635.09					0.00	5,635.09	7,993.06		
Open Plate Collections	2,019.34		2,019.34					0.00	2,019.34	1,551.79		
Legacies			0.00					0.00	0.00	0.00		
Sundry Donations	32,736.15		32,736.15	658.24	630.00			1,288.24	34,024.39	2,042.52		
Grants Received			0.00	4,941.00				4,941.00	4,941.00	0.00		
	<b>76,795.20</b>	<b>0.00</b>	<b>76,795.20</b>	<b>5,599.24</b>	<b>630.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,229.24</b>	<b>83,024.44</b>	<b>43,908.61</b>		
<b>b) Activities for generating funds</b>												
Gift Days & Special Appeals			0.00	564.20	272.00			836.20	836.20	2,733.62		
Other Events			0.00					0.00	0.00	0.00		
Rental Income	9,645.47		9,645.47					0.00	9,645.47	11,119.80		
	<b>9,645.47</b>	<b>0.00</b>	<b>9,645.47</b>	<b>564.20</b>	<b>272.00</b>	<b>0.00</b>	<b>0.00</b>	<b>836.20</b>	<b>10,481.67</b>	<b>13,853.42</b>		
<b>c) Income from Investments</b>												
Bank Interest	136.48		136.48	73.67				73.67	210.15	310.98		
	<b>136.48</b>		<b>136.48</b>	<b>73.67</b>				<b>73.67</b>	<b>210.15</b>	<b>310.98</b>		
<b>d) Church Activities</b>												
Fees / Subscriptions	513.00		513.00			37,260.46	281.77	37,542.23	38,055.23	52,759.21		
Church Hall Lettings	3,165.00		3,165.00					0.00	3,165.00	800.00		
Bookstall Income	135.95		135.95						135.95	600.21		
Miscellaneous			0.00					0.00	0.00	16.44		
	<b>3,813.95</b>	<b>0.00</b>	<b>3,813.95</b>	<b>0.00</b>	<b>0.00</b>	<b>37,260.46</b>	<b>281.77</b>	<b>37,542.23</b>	<b>41,356.18</b>	<b>54,175.86</b>		
<b>TOTAL INCOMING RESOURCES</b>	<b>90,391.10</b>	<b>0.00</b>	<b>90,391.10</b>	<b>6,237.11</b>	<b>902.00</b>	<b>37,260.46</b>	<b>281.77</b>	<b>44,681.34</b>	<b>135,072.44</b>	<b>112,248.87</b>		



ST BARNABAS CHURCH, ST PAULS CRAY													
Year ended 31 December 2021													
9 Analysis of Resources Expended													
	Unrestricted			Restricted			TOTAL			TOTAL			
	General	Designated	Total	P.C.C.	Missionary	PreSchool	Tots Club	Total		2021	2020		
	£	£	£	£	£	£	£	£		£	£		
<b>a) Church Activities</b>													
Mission and Charitable Giving	2,668.00		2,668.00		550.00			550.00		3,218.00	4,285.31		
Home Mission	1,354.00		1,354.00	624.20			200.00	824.20		2,178.20	2,515.97		
Messy Church	71.25		71.25					0.00		71.25	224.28		
Youth Work	572.00		572.00					0.00		572.00	1,703.81		
Bike Project			0	1,689.04				1,689.04		1,689.04			
	4,665.25	0.00	4,665.25	2,313.24	550.00	0.00	200.00	3,063.24		7,728.49	8,729.37		
<b>Ministry: Diocesan Parish Share</b>	27,000.00		27,000.00							27,000.00	25,000.00		
<b>Other Ministry Costs</b>	723.10		723.10							723.10	2,098.98		
Running Expenses	15,320.26		15,320.26							15,320.26	14,361.76		
Maintenance	4,766.50		4,766.50			987.12		987.12		5,753.62	2,178.26		
Major Repairs & Refurbishments	0.00		0.00							0.00	0.00		
New Equipment	0.00		0.00				85.43	85.43		85.43	0.00		
Depreciation	2,416.00		2,416.00							2,416.00	2,762.00		
Secretarial / Staff Costs	16,903.57		16,903.57			32,707.76		32,707.76		49,611.33	59,369.62		
RDBF/Verger/Organist Fees	0.00		0.00							0.00	0.00		
Course Fees	0.00		0.00							0.00	0.00		
Upkeep of Services	1,393.76		1,393.76	175.20				175.20		1,568.96	1,501.71		
Magazine / Bookstall Costs	201.30		201.30							201.30	290.92		
Stationery and Printing	1,561.14		1,561.14							1,561.14	1,271.93		
	70,285.63	0.00	70,285.63	175.20	0.00	33,694.88	85.43	33,955.51		104,241.14	108,835.18		
<b>b) Raising Funds</b>													
Cost of Events			0.00							173.32	0.00		
Refreshments	70.83		70.83			68.06		105.27		176.10	81.27		
	70.83	0.00	70.83	0.00	0.00	68.06	210.53	278.59		349.42	81.27		
<b>c) Other Expenditure</b>													
Legal and Professional	1,441.00		1,441.00							1,441.00	300.00		
Bank Charges	196.60		196.60							196.60	210.68		
Miscellaneous	45.00		45.00			106.99		106.99		151.99	163.48		
	1,682.60	0.00	1,682.60	0.00	0.00	106.99	0.00	106.99		1,789.59	674.16		
<b>TOTAL RESOURCES EXPENDED</b>	76,704.31	0.00	76,704.31	2,488.44	550.00	33,869.93	495.96	37,404.33		114,108.64	118,319.98		