

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 2023

Incumbent:
The Revd Neil Coleman

Bankers

Lloyds Bank
High Street
Orpington
BR6 0LJ

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 2023

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ST BARNABAS CHURCH, ST PAUL'S CRAY
PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2023

St Barnabas Cray Church is the parish church of St Paul's Cray, Orpington, in the London Borough of Bromley. It is part of the Diocese of Rochester in the Church of England and part of the local Orpington Deanery. 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. Until the summer of 2022 St Barnabas PCC also had responsibility for St Barnabas Pre-School. The Church is a registered charity (No 1138953) of which the members of the PCC are 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 to care for others in the Parish and in God's wider world. We *gather* in God's love, *grow* through his word and spirit, *give* ourselves, gifts and resources to local and wider needs and *go* to share with others Jesus' life in all its fullness in our everyday lives.

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

REVIEW OF 2023

Church membership: At the time of the annual church meetings in May 2023 the total number on the Electoral Roll was 60, eleven of whom were resident outside the parish, an overall reduction of one from the previous year.

Services and attendance: Our normal pattern of services continued throughout the year, with Holy Communion and Morning Worship (sometimes transformed into Café Church in the Hall) on alternate Sunday mornings; Time to Pray on most Wednesday mornings; and additional services as appropriate at the main church festivals.

Average attendance at Sunday morning services showed an increase by eight people over the previous year to 59 (including nine under the age of 16). There were peaks of 88 on Easter Sunday and 113 on Remembrance Sunday but was lower with 50 on Christmas Day. A total of 104 attended Carols by Candlelight shortly before the Christmas weekend. Attendance at Messy Church on Good Friday, under Jane Sweatman's leadership, increased to 142 (40 adults and 102 children), and 89 (49 adults and 40 children) on Christmas Eve.

Attendance online: All Sunday services (and some midweek extras) continued to be made available live on Zoom and on Facebook and could subsequently be retrieved on Facebook. Facebook remains our largest social media presence by far, most likely due to the older audience who engage with us this way. Facebook engagements were up 17.1% with 27, 332 people being reached. Instagram was also up 10.2% to 238 people. We have 692 likes and 793 followers on Facebook. On Instagram we have 249 followers. On Facebook our posts are liked and shared widely whereas our Instagram posts are not. Between 1st Jan 2023 and 31st Dec our Facebook page was visited 7142 times showing that the page is relied upon for dates, information about events and people watching our service streaming. The Community Fridge posts are very popular and are seen and shared the most. There are also peaks of interest when posts and photos show people and Kayleigh's changing view of the car park are quite well received! Instagram remains a frontier to be explored. As well as those in the locality unable for one reason or another to get to church on a Sunday morning, several present and former members of the Church family who are further afield follow our services in this way, with regular followers as far away as the Philippines and Arizona.

HIGHLIGHTS OF THE YEAR

In late October, Bishop Simon (of Tonbridge) joined us for the baptism and confirmation of a group of adults and young people to become followers of Jesus. Esom, Jess, Kayleigh, Larsson, Lizzie, Ruby, and Sam all made their commitments, and we heard encouraging testimonies of how God has been moving in a variety of ways in their lives. Alongside other candidates from churches in the Orpington deanery, this was a fulfilling sign of God bringing younger people into faith and maturity from a variety of backgrounds, some resulting from our own ministry endeavours and some as a gracious gift from others and the Spirit's prompting.

To start further back, in the new year we focused on the Bible book of Ruth, with a series called "Drawing on a deeper love" to best understand God's most popular Scriptural genre of narrative. Very aptly, we also gave a marriage blessing for Jim & Kayleigh on their 10-year anniversary. The PCC engaged in a morning led by Archdeacon (of Rochester) Andy Wooding-Jones to hone our vision on Jesus' priorities of worship, mission and fellowship.

A Cray Churches Together meeting brought together ministry initiatives (Spinnaker, CAP, Food bank) and Derek Holl from Transform Bromley Borough encouraged us to consider how we might participate in the provision of fresh food for anyone in need. Subsequently, with support from Derek (TBB) and Orpington Food Hub based at Hope Church, we were able to gather volunteers from St Barnabas, Christ Apostolic Church in St Mary Cray, Orpington Methodist Church, The Oak Church, and others from community contacts, to collect and distribute food in Church every Saturday morning at our *Community Fridge*. Since June we have had a regular attendance of 15-25 households with enough volunteers to give a friendly welcome and to support those in need with food either generously donated, or which would otherwise go to waste. It is sad that ongoing concerns about the cost of living makes this ministry so necessary, but it has been greatly appreciated by our guests.

In the spring, we began Lent with our Ash Wednesday service. We enjoyed Tim Curtis's visit from Paraguay, speaking of handling snakes in the river, it was heartwarming to hear of his passion for his work, the people in the Chaco region and the ongoing development of indigenous ministry and leadership he loves to support.

We held a Maundy Thursday service, and on Good Friday had another great turnout from Christians of many Churches in the Crays at Cotmandene, where I spoke about how the darkness of Jesus'

death gave way to Sunday's resurrection light. Messy Church went very well in the afternoon, serving as a vital input for many families who would not otherwise engage with the importance of the Easter events. Our Easter Day celebration of Holy Communion was well attended and whilst recognising Jesus' transformational sacrificial death and resurrection, there was a call to go from being a spectator to a participant in Jesus' resurrecting life for good.

We have been so pleased to welcome some new families through the year. The parents expressed their appreciation that the leaders of Splash Kids (Alison, supported by Chichi and others) have been so welcoming to new members, and that the Church family wants to be so hospitable to all ages. Our Easter series of being *Resurrection People* encouraged us to be hope-filled in our perspectives, habits, work and Church life. The series included a visit from the local Scouts on St George's Day, under Rhys' leadership, where we considered how we can resurrect our vision of others and ourselves because of God's Spirit.

On the day of the *Coronation of King Charles III* in May we hosted a Messy Church with lots of fun and activities, including a dog show where our local Councillor Chris Price (who also volunteers with the Community Fridge) was tasked with judging which one looked most like the Vicar! Our Baycroft and Thursday Club gatherings around this time resonated with memories of past coronations and offering prayers for the King, to the King of Kings. Our Fun Day in July went well, but the rainy weather did lead to fewer numbers and a few more complications in clearing up than ideal for a July weekend! It was encouraging that so many in the Community value all the traditional activities and the novel ones (such as milking a cow) and that help was found from attendees to our weekly Friday activities, such as some parents from Tots Club with the encouraging serving of Pat, Mary and so many hands to the pump.

Our *Youth ministry* continued with some pace with support from various helpers and organisations. This very much includes Chislehurst Youth for Christ (CYFC) with Jenny working full time for them (and based in our "Square Room" office) while completing her last months by the end of 2023 as a St Barnabas employed Youth Worker. The Friday night Youth Club "Fuel" became so popular with large weekly numbers, but this sometimes led to challenging behaviour, and it needed to be moderately scaled back in the Autumn term with a varied programme on Friday nights for Fuel to be alternating between open youth club (fortnightly), with special themed activities or trips such as climbing and paintballing.

The trips were facilitated by a successful application to purchase a 17-seater *Minibus* through the National Lottery Fund (NLF). The NLF were unusually warm to the idea because of the reach and impact of ours and CYFC's ministry amongst our community, and with the benefit of it being available for all ages and other community/school organisations. Whilst the funding source did lead to serious debate amongst PCC members before final approval, the opportunity for such resourcing to be blessed and be a blessing for our parishioners to develop relationships and broaden experiences was commended. As well as regular Youth trips, the minibus assisted travel for 12 young people plus leaders to attend the annual Satellites festival in Shepton Mallet, run by Youthscape. The group were excited to enjoy being together, even amidst stormy weather, to worship, learn and explore spiritual gifts in ways that bore great fruit afterwards.

After much encouragement by Paul for young people to be involved in music and worship leading, Josh Smith (also a CYFC Youth worker) has voluntarily led our young people in leading worship for Sunday services on a regular basis. The Youth Band has introduced us to more new songs and in a different style that has been invigorating for various reasons. Whilst our regular musicians (Paul,

Chrys, David, Geoff, Phaedra & Sharon) have continued to serve week in week out so faithfully and with a great range of songs, this change of perspective has augmented both collectives.

On 13 May Chichi Nwandu and Jenny Coleman were licensed as *Lay Ministers* in Rochester Cathedral by Bishop Jonathan Gibbs. We are delighted that their ministry across many areas - particularly for Jen with young people, and for Chichi with Splash Kids and in leading services and preaching - can be augmented by each other's as they continue developing previous gifting and increase in others.

We continued following the Lectionary through Matthew's Gospel into the Autumn and were glad to welcome our new Archdeacon Allie Kerr to preach in September. In addition to a representative role with Aquinas Trust with Bishop Justus CofE Secondary School, Neil took on being Area Dean for Orpington from Revd John Musson, with Deanery clergy and Archdeacon Allie's full support.

We hosted two funerals in church, Marion Dawe and Herbert Jenkins. After Marion's illness, it was good to remember with her family her life and all she gave to St Barnabas as such a self-effacing but faithful server to so many at Tots Club and in the community. We led two funerals elsewhere for Dennis Cousins and Susan Adams. Remembrance, once more ably led by Sue with Neil, was aided by the local Scouts giving valued input as well as Councillors Rebecca & Colin. We saw an increase in Hall usage with outside hirers to increase income and footfall, we are very grateful for Kayleigh's continued administrative oversight and the many ways David and Sharon support all the resources and communication required.

Neil was able to visit or host most of our local Primary schools (Leesons, Midfield, Grays Farm & Poverest) for Easter, Harvest & Christmas: occasions to celebrate God's goodness and continue our connection with hundreds of children, year by year, in a Parish well populated with youngsters. Advent and Christmas events included a Ladies Community Choir singalong with 70 people enjoying a special evening full of fun. We gave extra gifts to Community Fridge guests and rounded off the year of monthly Baycroft visits for regular services with an extra gathering for Carol singing. Thursday Club marked the end of their year with a Memorial service when, as at our Carols by Candlelight service, the Church benefitted from beautiful displays prepared by Carol with many others who devote time and care to preparing an attractive welcome for visitors to celebrate Jesus' coming. In the Carols service, we were helped to pray for peace in the Middle East with doves and sharing hearts with one another in response to Jesus swapping Heavenly glory for our humble state.

STEWARDSHIP AND PCC MEMBERSHIP

Our Church's regular contributions to a number of national charities continued with 4% of our income given between: Tear Fund that support so many communities around the world in practical and spiritual ways wherever it's needed most; CMS partner Tim Curtis in consultation with the Anglican church of Paraguay in Rio Verde in the writing, translation and production of training material in the Énxet language for indigenous Christian leaders; Arben Bedula (through TEN) in leading two churches in southern Albania without stipendiary pay whilst supporting his family through his working week in construction; and 2% between BRF that developed Messy Church and Anna Chaplaincy; CAP Bromley to support those in debt and facing increasing financial hardship; and Spinnaker that provides school workers to appropriately share the Gospel with children in Orpington and St Paul's Cray. Foodbank receives individual offerings during the year and more collectively at Harves, and we also continued as a Church or as individuals to support a number of particularly local charities.

Since the annual meeting in May 2023 the full membership of the PCC has been as follows:

Revd Neil Coleman (ex-officio Chairman)
David Fitzpatrick (Churchwarden and Diocesan Synod rep)
Paul Lander (lay Vice-Chairman and Worship Group Leader)
Jacqueline Lander (Treasurer)
Sue Proctor (Lay Minister with Permission to Officiate, Anna Chaplain and Safeguarding Officer)
Jo Boorman (Deanery Synod rep)
Comfort Harding (Deanery Synod rep)
Revd Jane Rawling (Associate Minister with Permission to Officiate)
Chichi Nwandu (Lay Minister)
Rhys Davies
Randolph Attar
Kayleigh Shaw

The PCC met six times for regular meetings during the year and had an away day in February, and online consultations were held as needed. Jacqui's commitment and many hours every week as Treasurer kept us all assured of good stewardship amidst so many changes, and God's abundant grace was evident when we saw all that was given and provided for.

Three sub-groups of the PCC met as needed during the year: the Standing Committee, which is a statutory body empowered under church law to transact business on behalf of the PCC; this consisted of Neil, David F, Jacqui and Rhys, and after May's APCM Neil, David, Jacqui and Paul. The other informal sub-groups were the 'Ministry Leaders Group' which comprises the Incumbent, Associate Minister with PTO, Licenced Lay Ministers (including LLM with PTO), Youth Worker and the Warden; it meets to keep an overview of all aspects of the church's life and ministry, to consider and plan for future patterns of services, and to think and pray strategically. The PCC also established the 'Minibus Steering Group' to oversee the usage and upkeep of the Minibus and to liaise with NLF on PCC's behalf, with Neil, Randolph, Jenny, Paul and Linda Nyameke.

Churchwarden and assistants: At the annual meeting of parishioners in May, David Fitzpatrick offered and was readily affirmed to continue to serve as Church Warden with the able assistance of his wife, Sharon. In addition to Rhys' continuing support, David has been regularly helped on Sundays by Carol Parker and Bill Proctor (and by many unsung heroes of the Welcomers group, including George Kavanagh and other young people), and in his other management and administrative functions by David Thomson (in relation to the church estate), Nnaemeka Nwandu (in relation to health and safety matters) and Brian Sweatman (in respect of I.T. and various expertise).

THE CHURCH ESTATE: BUILDINGS AND GROUNDS

The appropriate signage for the CCTV which was installed in 2022 has now been displayed around the premises. Following on from the quinquennial inspection of Church House towards the end of 2022 the gas and electrical safety checks have been carried out and a new heating system has been installed on the premises and a new extractor fan fitted in the bathroom. The cost split between the Diocese and St Barnabas, according to the agreed ratio. There have been some issues with the corridor roof between the Church and the Hall leaking and this was re-roofed, but this still needs to be monitored as when the rain is very heavy it still seems to sometimes seep in. The Church sanctuary continues to suffer from the leaking roof and several windows have gaps where water

sometimes comes in and causes draughts. The grounds have been maintained in generally good order and I am very grateful to all who help. The trees between the Vicarage and neighbouring properties have now been removed and we are looking to block access to the gap which is now left.

Risk management: We continue 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 have received or are undergoing the appropriate training as required. Phaedra Hayter continues to be our Parish Disclosure Officer, and Sue Proctor our Parish Safeguarding Officer and I am grateful for their willingness to undertake these important roles. Nnaemeka Nwandu has been our Health and Safety Officer and has produced evacuation leaflets in the event of fire or other emergency, we also had a fire drill after a morning service. All fire extinguishers have been checked and where necessary replaced. Expert advice and guidance are sought as and when necessary.

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 our 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.

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 19th March 2024 and signed on their behalf by Revd Neil Coleman.



2023 Finance Report

Overview

The year end bank balance stood at £10,364(2022: £9,557).During the year we withdrew a net £7,000 from our deposits with the Diocese to help with cash flow.

The grant we received in 2022 to cover the costs of a youth worker has run out and the position ceased with effect from the year end. Although much of the remit is now covered by Chislehurst Youth For Christ (CYFC) there are one or two areas covered on a voluntary basis.

Our administrator does an admirable job overseeing the administrative work, which includes keeping track of all the hall lettings. During the year we obtained a minibus by virtue of a grant from the National Lottery Fund. This has already been well used by the church and in the wider parish. We do need, however, to ensure that the minibus is as self financing as possible as the church is facing a financially challenging year.

Financial Highlights

Incoming Resources

General Giving income via morning services and standing orders amounted to £37,991(2022:£39,168), a decrease of 3%. Most of the giving is by direct bank transfer which eases the counting of Sunday collections. Should anyone wish to amend their giving, either by changing the way they give or altering the amount, I am more than happy to help. Tax payers can also increase their giving by 25%, with no extra cost to themselves, by Gift Aiding their donations.

Income tax recoverable: income tax recoverable for 2023 is estimated at £7,969. This is slightly down on the previous years estimation. We received £7,969 for the tax year 2022/23 compared to £7,802 for 2021/22

Rental Income:The Square room is let out to Chislehurst Youth for Christ and we received £5,308 from them during the year. The renting of Church House yielded a net income of £7,579 after management fees of £1,117 and repairs of £5,626.00

The Fun Day was again enjoyed by all despite the weather.

Total Incoming Resources amounted to £150,534 (2022 - £133,334). This includes the National Lottery Grant of £43,854 for the minibus. We do not have access to the National Lottery Grant income unless we sell the minibus.

Resources Expended

The purchase of the Minibus is not regarded as a 'resource expended'. It is seen as a change from a current asset (cash) to a fixed asset. As such the purchase doesn't appear as expenditure. This gives a much inflated surplus figure. The cost of the minibus is written off, as depreciation, over 5 years.

There was no major other expenditure during the year. However we still had our set outgoings of Indicative Offer (£35,500); General running expenses and staff costs.

Total Resources expended from Unrestricted funds totalled £97,871(2022-£79,890). This is an increase of £17,981 over the previous year. The main reasons for this are an increase of nearly £2,600 in the Indicative offer; an increase of £4,622 in maintenance costs (mainly repairs to Church House) and an increase of £8,696 in running costs (including an increase of around £5,000 in gas and electricity costs)

(Continued)

2023 Finance Report

Continued

Key outgoings included:-

Missionary and Charitable Giving/Home Mission
Indicative Offer
Church Running Expenses
Church Repairs and Maintenance
Secretarial / Staff costs

Total resources expended, including the above, amounted to £122,033 (2022 £129,760,) giving a surplus of £28,500.
However this is not ready available cash - £35,132 is tied up in the minibus.

2024 is going to be a challenging year with a decrease in giving last year and others sources of income being reduced in 2024.
We will also have the added expenses associated with a curate in the later half of the year. Despite all this I am sure that, with the help of God, we can rise to the challenge.

Risk Policy

The trustees regularly review the major areas of risk and take any necessary action to limit foreseeable 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. Particularly relevant this year was the arrival of the Minibus and in 2024 will be the arrival of a curate. 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 Monday 19th March 2024 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 2023

I report on the accounts of the church for the year ended 31 December 2023 which are set out on pages 10 to 18

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: 18 March 2024

ST BARNABAS CRAY
Statement of Financial Activities
for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
INCOMING RESOURCES					
Voluntary Income	8a	51,770.22	57,479.31	109,249.53	67,094.06
Activities for generating funds	8b	21,442.84	391.29	21,834.13	24,361.79
Income from investments	8c	2,261.33	1,211.59	3,472.92	652.60
Income from church activities	8d	15,374.11	603.37	15,977.48	41,225.96
TOTAL INCOMING RESOURCES		90,848.50	59,685.56	150,534.06	133,334.41
RESOURCES EXPENDED					
Church Activities	9a	94,473.82	23,825.77	118,299.59	126,015.62
Fund Raising Costs	9b	1,658.51	336.49	1,995.00	1,505.89
Other Expenditure	9c	1,738.94	0.00	1,738.94	2,238.57
TOTAL RESOURCES EXPENDED		97,871.27	24,162.26	122,033.53	129,760.08
NET INCOMING RESOURCES BEFORE TRANSFERS BETWEEN FUNDS		-7,022.77	35,523.30	28,500.53	3,574.33
Transfer between funds	6	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS		-7,022.77	35,523.30	28,500.53	3,574.33
Total Funds brought forward at 1 January 23		153,603.49	28,256.52	181,860.01	178,285.68
Total Funds carried forward at 31 December 23		146,580.72	63,779.82	210,360.54	181,860.01

The notes on pages 12 to 18 form part of these accounts.

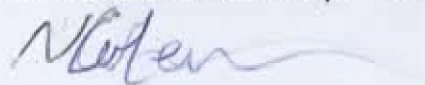
ST BARNABAS CHURCH ST PAUL'S CRAY

Balance Sheet at 31 December 2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible Fixed Assets	3	90,909.00	57,695.83
CURRENT ASSETS			
Debtors	4	7,042.28	7,491.36
Diocesan Funds:			
Church Repair Funds		28,203.66	24,842.08
Legacies Account		13,714.37	13,287.56
Ordinary Deposit		71,554.38	76,293.05
Cash at Bank and in Hand:			
Lloyds Bank account		10,363.69	9,556.97
Cash in hand		129.00	50.00
Preschool Santander account		0.00	5,949.44
Cash - Tots		573.04	419.06
Total Current Assets		131,580.42	137,889.52
LIABILITIES			
Creditors-Amounts falling due within one year	5	12,128.88	13,725.34
NET CURRENT ASSETS		119,451.54	124,164.18
Creditors-Amounts falling due after one year		0.00	0.00
TOTAL NET ASSETS		210,360.54	181,860.01
Represented by - PARISH FUNDS	6		
Unrestricted:			
Property		52,232.00	53,264.00
Church Repair Funds		28,201.66	24,840.08
General Funds		66,147.06	75,499.41
		146,580.72	153,603.49
Restricted:			
PCC		24,202.82	24,389.67
Missionary Fund		3,447.79	3,447.79
Minibus Capital Fund		35,132.00	
Minibus Reserve Fund		492.00	0.00
Tots Club		505.21	419.06
		63,779.82	28,256.52
TOTAL CHARITY FUNDS		210,360.54	181,860.01

Approved by the Parochial Church Council on Monday 19th March 2024 and signed on its behalf by:

The Reverend Neil Coleman (PCC Chair)



Jacqueline Lander (PCC Treasurer)



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.

Minibus

The minibus is depreciated at a rate of 20% of the cost per annum and will be written off over a period of 5 years

ST BARNABAS CHURCH, ST PAULS CRAY
Year ended 31 December 2023

Notes to the Financial Statements

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.

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.

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.

MINIBUS FUNDS

The minibus is a church asset acquired through a grant from the National Lottery. It is used for the benefit of the church and wider parish community. The capital fund is used to represent the net book value of the vehicle whereas the revenue fund represents the operating costs.

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

(a) Staff Costs	2023	2022
During the year the PCC employed 1 member of staff in its office and 1 youth worker.		
Wages and Salaries	12,011	49,611

The Preschool operated until June 2022 with 4 members of staff with the attendant staff costs, including redundancy payments.

ST BARNABAS CHURCH, ST PAULS CRAY
Year ended 31 December 2023

Notes to the Financial Statements

- (b) There were no payments to the trustees for their services.
- (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.

(d) Fees for examination of accounts	2023	2022
Independent Examiner	375	350

3. FIXED ASSETS

	Freehold Land & Buildings	Fixtures, Fittings & Equipment	Minibus	Total
Cost	£	£	£	£
At 1st January 2023	77,000.00	22,649.96		99,649.96
Additions at cost	-		43,914.00	43,914.00
At 31st December 2023	<u>77,000.00</u>	<u>22,649.96</u>	<u>43,914.00</u>	<u>143,563.96</u>
Depreciation				
At 1st January 2023	23,736.00	18,218.13		41,954.13
Charge for year	<u>1,032.00</u>	<u>886.83</u>	<u>8,782.00</u>	<u>10,700.83</u>
At 31st December 2023	<u>24,768.00</u>	<u>19,104.96</u>	<u>8,782.00</u>	<u>52,654.96</u>
N.B.V AT 31 December 23	<u>52,232.00</u>	<u>3,545.00</u>	<u>35,132.00</u>	<u>90,909.00</u>
N.B.V AT 31 December 22	<u>53,264.00</u>	<u>4,431.83</u>	<u>0.00</u>	<u>57,695.83</u>

The property included above as 'Freehold Land and Buildings' is represented by Church House which is an asset that has been provided for church use and therefore treated as a functional fixed asset. In the recent past it has not been used to house any church workers so it has been rented out to bring in some rent. However, the PCC are aware of the situation and will keep this position under review, and if the likelihood of church use in the near future is unlikely, the asset may be classified accordingly as something more appropriate.

ST BARNABAS CHURCH, ST PAULS CRAY
Year ended 31 December 2023

Notes to the Financial Statements

4. DEBTORS	2023	2022
Tax recoverable	5,500.00	5,500.00
Prepaid Council Tax	399.23	376.15
Net Rent due on Church House	945.05	1,100.41
Prepaid Repairs		514.80
Prepaid Youth Costs	198.00	
	<u>7,042.28</u>	<u>7,491.36</u>

5. LIABILITIES	2023	2022
Other Creditors	4,875.83	6,021.29
Accruals	7,253.05	7,704.05
	<u>12,128.88</u>	<u>13,725.34</u>

6. FUNDS

Fund Movements

	Balance as at 1-1-23	Incoming resources	Resources Expended	Transfers	Balance as at 31-12-23
<u>FUNDS</u>					
<u>Unrestricted:</u>					
Property	-53,264.00		1,032.00		-52,232.00
CRF-Church	-16,530.19	-535.29		-3,410.00	-20,475.48
CRF-Church Hall	-4,704.51	-161.79		-1,518.80	-6,385.10
CRF-Church House	-3,605.38	-87.70		2,352.00	-1,341.08
General	-75,499.41	-90,063.72	96,839.27	2,576.80	-66,147.06
<u>Restricted</u>					
PCC	-24,389.67	-3,839.13	3,965.98	60.00	-24,202.82
Missionary	-3,447.79				-3,447.79
Minibus Capital		-43,854.00	8,782.00	-60.00	-35,132.00
Minibus Revenue		-11,314.06	10,822.06		-492.00
Tots	-419.06	-678.37	592.22		-505.21
	<u>-181,860.01</u>	<u>-150,534.06</u>	<u>122,033.53</u>	<u>0.00</u>	<u>-210,360.54</u>

Transfers between Funds

From	To	Reason	Amount
CRF Ch Hse	PCC General Fund	Against Church House repairs & Fees	3,150.00
General Funds	Church Repair Funds	Against future repairs	5,726.80
General Funds	Minibus Capital Fund	Additional cost met by PCC	60.00

ST BARNABAS CHURCH, ST PAULS CRAY
Year ended 31 December 2023

Notes to the Financial Statements

7. ANALYSIS OF NET ASSETS BY FUNDS

	Unrestricted Funds	Restricted Funds	Total
Tangible Fixed Assets	55,777.00	35,132.00	90,909.00
Current Assets	100,782.33	30,797.91	131,580.24
Liabilities due within one year	-9,978.61	-2,150.09	-12,128.70
Liabilities due after one year			
TOTAL NET ASSETS	146,580.72	63,779.82	210,360.54

ST BARNABAS CHURCH, ST PAULS CRAY									
Year ended 31 December 2023									
8 Analysis of Incoming Resources									
	Unrestricted		Restricted				TOTAL		TOTAL
	General	Designated	Total	P.C.C.	Missionary	Minibus	Tots Club	Total	
	£	£	£	£	£	£	£	£	£
a) Voluntary Income									
Planned Giving	34,735.20		34,735.20					0.00	34,735.20
Tax Recoverable	7,969.03		7,969.03					0.00	7,969.03
Open Plate Collections	3,255.89		3,255.89					0.00	3,255.89
Legacies	0.00		0.00					0.00	0.00
Sundry Donations	5,810.10		5,810.10	461.25		438.49		899.74	6,709.84
Grants Received			0.00	1,850.00		54,729.57		56,579.57	56,579.57
	51,770.22	0.00	51,770.22	2,311.25	0.00	55,168.06	0.00	57,479.31	109,249.53
b) Activities for generating funds									
Gift Days & Special Appeals			0.00	316.29				316.29	316.29
Other Events	1,812.80		1,812.80				75.00	75.00	1,887.80
Rental Income	19,630.04		19,630.04					0.00	19,630.04
	21,442.84	0.00	21,442.84	316.29	0.00	0.00	75.00	391.29	21,834.13
c) Income from Investments									
Bank Interest	2,261.33		2,261.33	1,211.59				1,211.59	3,472.92
	2,261.33		2,261.33	1,211.59				1,211.59	3,472.92
d) Church Activities									
Fees / Subscriptions	431.00		431.00				583.37	583.37	1,014.37
Church Hall Lettings	14,819.45		14,819.45					0.00	14,819.45
Bookstall Income	74.50		74.50						74.50
Miscellaneous	49.16		49.16				20.00	20.00	69.16
	15,374.11	0.00	15,374.11	0.00	0.00	0.00	603.37	603.37	15,977.48
TOTAL INCOMING RESOURCES	90,848.50	0.00	90,848.50	3,839.13	0.00	55,168.06	678.37	59,685.56	150,534.06
									133,334.41

ST BARNABAS CHURCH, ST PAULS CRAY Year ended 31 December 2023													
9 Analysis of Resources Expended													
	Unrestricted		Restricted				TOTAL		TOTAL		TOTAL		
	General	Designated	Total	P.C.C.	Missionary	Minibus	Tots Club	Total	2023	2022	2023	2022	2022
	£	£	£	£	£	£	£	£	£	£	£	£	£
a) Church Activities													
Mission and Charitable Giving	3,913.99		3,913.99	185.00				185.00	4,098.99	5,133.00			
Home Mission	2,218.15		2,218.15					0.00	2,218.15	2,472.65			
Messy Church	13.99		13.99					0.00	13.99	132.75			
Youth Work	681.97		681.97	300.32				300.32	982.29	990.85			
Bike Project			0					0.00	0.00	3,591.34			
	6,828.10	0.00	6,828.10	485.32	0.00	0.00	0.00	485.32	7,313.42	12,320.59			
Ministry: Diocesan Parish Share	35,500.00		35,500.00					0.00	35,500.00	32,903.00			
Other Ministry Costs	1,642.99		1,642.99					0.00	1,642.99	911.36			
Running Expenses	26,467.48		26,467.48			10,822.06	255.73	11,077.79	37,545.27	17,902.97			
Maintenance	10,708.12		10,708.12					0.00	10,708.12	6,256.03			
Depreciation	1,918.83		1,918.83			8,782.00		8,782.00	10,700.83	2,140.00			
Secretarial / Staff Costs	8,529.94		8,529.94	3,480.66				3,480.66	12,010.60	49,843.44			
Preschool closure costs			0.00					0.00	0.00	659.00			
RDBF/Verger/Organist Fees	19.00		19.00					0.00	19.00	0.00			
Course Fees	30.26		30.26					0.00	30.26	327.33			
Upkeep of Services	1,560.12		1,560.12					0.00	1,560.12	1,640.57			
Magazine / Bookstall Costs	57.06		57.06					0.00	57.06	78.07			
Stationery and Printing	1,211.92		1,211.92					0.00	1,211.92	1,033.26			
	87,645.72	0.00	87,645.72	3,480.66	0.00	19,604.06	255.73	23,340.45	110,986.17	113,695.03			
b) Raising Funds													
Cost of Events	1,621.74		1,621.74					228.63	1,850.37	1,349.64			
Refreshments	36.77		36.77					107.86	144.63	156.25			
	1,658.51	0.00	1,658.51	0.00	0.00	0.00	336.49	336.49	1,995.00	1,505.89			
c) Other Expenditure													
Legal and Professional	1,492.09		1,492.09					0.00	1,492.09	1,665.08			
Bank Charges	214.99		214.99					0.00	214.99	233.54			
Miscellaneous	31.86		31.86					0.00	31.86	339.95			
	1,738.94	0.00	1,738.94	0.00	0.00	0.00	0.00	0.00	1,738.94	2,238.57			
TOTAL RESOURCES EXPENDED	97,871.27	0.00	97,871.27	3,965.98	0.00	19,604.06	592.22	24,162.26	122,033.53	129,760.08			