

# **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 2024**

**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 2024**

<b>Table of Contents</b>	<b>Page Number</b>
Trustees Report	1-7
Financial Report	8-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to Financial Statements	13-18

## ST BARNABAS CHURCH, ST PAUL'S CRAY

### PAROCHIAL CHURCH COUNCIL ANNUAL REPORT FOR 2024

The Church of St Barnabas, Cray 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. 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 and serve God not only in church, but also in their homes, at work, school or college, or in the wider world; to become part of the family community of St Barnabas; and to be fruitful and to care for others in the parish and beyond. We *gather* in God's love, *grow* through his word and spirit, *give* ourselves, our gifts and our 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 the parish boundaries, but also that we sustain and deepen our connections with each other - to love one other, as part of God's loving family in the Crays.

### REVIEW OF 2024

#### Church attendance and membership:

The Electoral Roll rose from 60 in 2023 to 71 in 2024. This comprised residents of the parish, whose numbers rose from 49 to 59, and non-residents who rose from eleven to twelve.

This rise in numbers on the roll did not translate into a significant rise in the size of the worshipping community - that is people we see regularly at Sunday services - which fell marginally from 78 to 77. As last year, we welcomed 8 people into our



community and 2 people left. We know that one of these is attending a different church but still joins us for special services.

Average Sunday attendance rose from 59 to 62 (although the annual October count dropped from 68 to 59), as did attendance at special services. For example, communicants on Christmas Day rose from 36 to 60 (which may have had something to do with the weather!). Easter numbers rose from 88 attendees in total in 2023 to 101 in 2024. We also saw a significant rise at Carols by Candlelight, partly thanks to a children's choir from a local primary school and their families joining us. Whilst youth numbers have not reached pre-Covid levels, they are slowly but surely rising. Overall, therefore, attendance figures were steady and, in some areas, suggested the promise of growth in 2025.

In 2024, we baptised Uchechukwu Emeka-Wogu and Violet Bradbury. We officiated at four funerals either in Church or at a crematorium, including Lizzie's beloved husband Michael Rouse-Jones.

As a result of the current policy of the diocese to put additional resources for ministry into estate parishes like our own, we were able to welcome Ajisola Adeloye in the summer of 2024: Aji was ordained as Deacon and as stipendiary Curate in the autumn (and so is now properly known as the Revd Aji). His wife Olafunke and their daughters have been welcomed into our community and have been a blessing to get to know. Aji's gifts in preaching, evangelism and his vibrant faith have already had a refreshing impact in many areas of our church life. Sadly, the family suffered the loss of their daughter Abigail who went to be with the Lord in October. We were privileged to be able to host a funeral that paid tribute to her own and her family's witness to God's love in their lives throughout and even amidst great challenges.

#### **Social media:**

We continue slowly to increase our numbers on social media sites. We have people join the service live on Zoom, and there are usually 2-4 people online at some point throughout the service. At the last count we recorded 824 followers on Facebook and 256 followers on Instagram. Jenny communicates specifically with our young people on TikTok, and this is going well.

There is an encouraging amount of positive engagement on our Facebook posts, many of which have been shared in other local groups. On Facebook service viewers, our average number for impressions on services is 247, reaching 221, with reactions, comments and shares at 11. Most of the views were from people in the UK, but as usual there were also views from Ireland, Spain, Portugal and Albania, with viewers from as far away as USA, Philippines and Australia.

#### **The worshipping year in retrospect:**



*The pattern of prayer and worship:* We continued to meet regularly on Sunday mornings at 10.30, either in the main Church or in the Hall. Smaller numbers met on Wednesday mornings in the Church for prayer and reflection.

Several Sunday services were held in Café Church format in the Church Hall – designed to be more informal gatherings to encourage discussion across the generations – and were generously supported by the small team of volunteers particularly adept at getting up early, boiling kettles and priming the coffee machine.

During part of the year Neil ran a 321 Course for a group exploring faith and renewing their focus on Jesus. And our regular small home groups continued to be a valued place to support one another in discipleship, Biblical reflections, and prayer.

Our monthly Thursday Club meetings, under Sue's committed direction, continued to provide much-treasured opportunities for worship, prayer, mutual encouragement, occasional enlightenment, and frequent entertainment, as well as occasional trips further afield, providing an opportunity to stock up at the local garden centres and compare the quality of their teas.

At the start of the year the Sunday services focused on the Gateway series on understanding the Gospel writings (published by LICC – the London Institute for Contemporary Christianity), which followed the Gospel of Mark's punchy account of Jesus bringing God's kingdom through to Eastertide. After Easter we looked into 1 Peter to understand how the letters sent to early Christians in often difficult circumstances encouraged them (as they now encourage us) to have Confidence in the Gospel. And in the Autumn, we travelled back to the days of Exodus to learn more of God's freeing of his people from slavery to worship him, and how we also might follow God's Law as our duty and as our joy.

We continued to hold occasional interviews on Sunday mornings with regular worshippers who were persuaded to come up to the front to tell us something about what they would (or should) be doing This Time Tomorrow, and on other Sundays later in the year we established opportunities for the congregation to share with us their own Reasons to be Cheerful - and were glad to discover that despite the troublesome times there were still many things to be thankful to God for!

*Sixtieth Anniversary weekend:* On a very special weekend in September, we were delighted to be joined by past worshippers and members of the local community to celebrate the sixtieth Anniversary of the consecration of the main Church building. Bromley's Mayor & Mayoress enjoyed seeing people of all ages celebrate God's faithfulness in activities for Messy Church, which was accompanied by a fantastic photo exhibition (expertly assembled by Carol Parker) of much-loved parishioners and of special events over the decades to aid our memories. Delicious cakes and refreshments went down as well as ever and an ensemble group of musicians and singers entertained us with songs through the decades.



During the Sunday service, we heard from the Revd Mike Harris (a former Curate) and from Canon David Kirkwood, who used his bare hands to help to build the Church sanctuary. David was the first person recommended for ordination from St Barnabas and together he and Mike witnessed to God's transforming power in their lives, as well as to the leaky roof from day one! We also heard from recent worshippers from varied backgrounds who have been blessed and been a blessing in encouraging Christians in and for our community.

*Children and young people:* Throughout 2024, our well-led children and youth groups continued to encourage and support current members in their journeys of faith, together with new worshippers, whom we try to welcome and provide for as soon as they join us.

On occasional Sundays the Youth Band, energetically led by Josh Smith from CYFC (Chislehurst Youth for Christ), led us and grew in skill and confidence, introducing us to several new worship songs. The composition of the Youth Band varied during the year as some young people departed for university and others joined.

In term time, Fridays continued to be our busiest day - with Tots, Rock & Fuel bringing dozens of parents, toddlers, children, and young people for activities in the Hall, and Fuel making occasional use of the Minibus for trips further afield. We are very grateful to all those (including church members and others from the local community) who give so much of their time and energy to provide such relational opportunities for parents, children and young people throughout the year.

Our partnership with CYFC, who have their office in our church building, strengthened both our youth activities on Fridays, and the Bike Project on Saturdays (which also benefitted from additional financial support from the Co-op and others); and as part of their regular work CYFC continued to reach out to offer more mentoring in schools and holiday activities for youth in need. CYFC also joined us in taking twenty-five young people to Satellites in Somerset for six days together for Christian worship, teaching, plenty of fun, with catering magically organised by Jane Sweatman...all while surviving camping, in whatever the weather! All, from varied faith backgrounds, had a wonderful time, and as a result the enthusiasm of many to book for a further trip to Satellites in 2025 started as soon as they were home!

*Engagement with the local community:* We continued to support our neighbours in financial need by providing free food from our Community Fridge every Saturday morning. Supported by a number of retailers and relying on a varied team of volunteers and part of the Transform Bromley Borough food network, we have been able to play our part in serving 15-30 households each week with extra food to ease their budgets as household costs continue to rise. Relationships and deeper connections have also been helped by the offer of prayer, friendship and provision of a hot drink on the winter mornings!



A Quiz Night in November, organised by Kayleigh, was good fun and raised a considerable sum for the support of Tear Fund.

Our *Christmas gatherings* were varied and well appreciated. Thursday Club and others valued the opportunity to remember loved ones at a Memorial service in early December, deftly led by Sue as ever. Another musical evening shared the talents of Paul Lander and many others; and we were happy to be able to host a separate gathering of young people and others from our own and other local Churches for a night of worship and music together. We then followed our usual schedule of Carols by Candlelight, Messy Church on Christmas Eve, and the Christmas Day Holy Communion service.

We were blessed at our Carols by Candlelight service by the participation of a choir from Poverest Primary School, who sang some of their own carols and songs. A heartening result of this, as well as a response to invitations via our regular groups, activities, and contacts, was the biggest attendance for many years - which was possibly also a sign of some searching for greater meaning, or for spiritual connection, in troubled times. Our own challenge is to develop relational contacts and opportunities for spiritual engagement and worship encounters which will help to grow people's faith in the longer term.

#### **Leadership and management of the Church:**

The leadership and management of the Church and its estate are a shared responsibility, and over half our regular membership are committed one way or another to a whole range of duties – from washing up to welcoming, from arranging the always beautiful flowers to leading the intercessions, from tending the garden and the car park to mending broken hinges – all for our collective benefit. The church community is blessed by such a high level of commitment and service, and grateful to all who give so much of their time – some having served in different capacities over several decades.

A Volunteer Lunch overseen by Kayleigh in January 2025 allowed her and Neil to say thanks in a small way for the time and talents which so many St Barnabas people give quietly for God and for others throughout the year.

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

The PCC held six regular meetings during the course of the calendar year.

Since the Annual Parochial Church Meetings in May 2024 the full membership of the PCC has been as follows:

Revd Neil Coleman (ex-officio Chairman);  
Sue Proctor (Vice-chairman, Lay Minister, Anna Chaplain, Parish Safeguarding Officer);  
Randolph Attar (Churchwarden);  
David Fitzpatrick (Churchwarden and Diocesan Synod rep);  
Comfort Harding (Deanery Synod rep);  
Jacqueline Lander (Treasurer);  
Paul Lander (Deanery Synod rep);  
Chichi Nwandu (Lay Minister);  
Revd Jane Rawling (Associate Minister with Permission to Officiate);  
Kayleigh Shaw  
Aji Adeloye became an ex-officio member on taking up his position as curate.

Our congratulations to Kayleigh, who became an accredited Church Administrator after completing training with UCAN (the UK Church Administrator Network).

Immediately following the APCM the PCC appointed Sharon Fitzpatrick as Secretary; and the following as members of the Standing Committee: Neil Coleman (Chairman), Randolph Attar, David Fitzpatrick, Jacqueline Lander, and Sue Proctor.

*Leadership in worship:* Aji's arrival as curate in the autumn further strengthened our already strong team of regular preachers and worship leaders - the Revd Jane Rawling, Sue Proctor (LLM), Chichi Nwandu (LLM) and Jen Coleman (LLM). Brian Sweatman – when not directing the video cameras from the loft - has also preached on a number of occasions. The Vicar is well aware of the abundance of support available to him, in contrast to so many of his colleagues, and is grateful to all those who provide it.

*Leadership in music:* Our regular musicians led us in worship on most Sundays during the year and added more new songs to their repertoire: we are grateful to all in the Worship Group for their much-valued contribution to our collective worship. Apart from the long-standing team of Paul Lander, David and Sharon Fitzpatrick, Phaedra Hayter, Geoff Ready, Chrys Wickramasinghe and Bryan Smyth (when drum rolls are required), it was good to have Ruth Ware's mellow cello providing some extra depth on some Sundays also.

As previously mentioned, the Worship Group received a well-deserved respite on certain Sunday mornings, thanks to the Youth Band led by Josh Smith.

**Risk management:** We continue to operate within the bounds of our own Child Protection Policy and the Church of England and Diocesan safeguarding guidelines, and all PCC members and other relevant volunteers have been 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 we are 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 emergencies. We have also had a fire drill after a morning service.

**Reserve Policy:** The PCC's policy is to maintain a reserve sufficient to meet 6 month's routine expenditure, equivalent to approximately £42,000. At the end of the year the amount held as unrestricted free reserves was £57,000 which exceeds this amount. 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.

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

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.

The tenants of Church House vacated the property in the middle of the year to enable the house to be renovated ready for the arrival of our curate. We are grateful to our diocese for funding this renovation, which enabled Aji and his family to move in at the end of the year.

The Church sanctuary still suffers from the leaking roof (and the buckets remain on standby as they have been for the last sixty years), and due to gaps in some of the windows the rain also seeps in there, and draughts are frequent.

The hall roof, however, is now free of leaks, and since the flat roof between the hall and the Church has been renewed, it is also free of leaks. But we continue to monitor both.

**Other church groups and office holders** have reported their activities in separate documents which will be circulated in advance of the Annual Parochial Church Meeting.

Approved by the P.C.C. on Tuesday 25<sup>th</sup> March 2025 and signed on it's behalf by



Revd Neil Coleman

## 2024 Finance Report

### Overview

The year end bank balance stood at £10,746(2023: £10,364). During the year we withdrew a net £5,000 from our deposits with the Diocese to help with cash flow. We stopped renting out Church House in June 24, in preparation for the arrival of our new curate. This reduced our rental income by £1,100 a month. The Diocese has been a great help financially. They have overseen and paid for necessary work on Church House. The church's share of 77% of the cost (£23,100) has been treated as a grant to the church and capitalised as additional building costs. The Diocese are also paying Aji's salary and costs such as Council Tax which would normally fall to the parish. All off this allows Aji to get experience of working in a less well off parish and gives us the benefit and pleasure of having Aji and his family in our church family.

### Financial Highlights

#### Incoming Resources

**General Giving:** Income via morning services and standing orders amounted to £44,320(2023-£37,991) an increase of 16%. Most of the giving is by direct transfer which eases the counting of Sunday collections. A card machine was obtained from the Diocese on a free roll out to enhance giving opportunities. After a slow start it is showing encouraging signs in 2025. Should anyone wish to amend their giving, either by changing the way they give or altering the amount I am more than happy to assist. Tax payers can also increase their giving by 25%, at NO cost to themselves by Gift Aiding their donations

**Income tax recoverable:** Income tax recoverable for 2024 is estimated at £8,176. This is slightly up on the previous year. We received £7,876 for the tax year 2023/24 compared to £7,939 for 2021/22.

**Rental Income:** The Square room is let out to Chislehurst Youth for Christ and we received £5,576 from them during the year. The renting of Church House yielded a net income of £8,538 after management fees and repair costs.

Total Incoming Resources amounted to £116,795.20 (2023-£150,534). 2023 included the National Lottery Grant of £43,854 for the minibus. This is money we don't have access to unless we sell the minibus. Likewise the 2024 total includes the Diocesan grant of £23,100 for the work on Church House. Again the money is tied up in Church House

#### Resources Expended

The work on Church House 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 an inflated surplus figure. The cost of the work is written off, as depreciation, in line with accounting procedures.

From our own resources there was no major expenditure during the year. However, we still had our set outgoings of Indicative Offer to the Diocese (£37,275) and general running expenses and staff costs.

Total resources expended from Unrestricted funds totalled £84,538 (2023-£97,871). This is a decrease of £13,333 over the previous year. The main reason for this is extra vigilance in running costs and less maintenance repairs needed.



There was also so costs associated with a Fun Day compared with previous years. Any costs associated with the 60<sup>th</sup> Anniversary were restricted as they were taken out of donations given strictly for that event.

Key outgoings include:-

Missionary and Charitable Giving  
Indicative Offer  
Church Running Expenses  
Church Repair and Maintenance  
Staff Costs

Total Resources expended, including the above, amounted to £99,704 (2023:£122,033) giving a surplus of £17,091). However this is not ready available cash - £23,100 is tied up in Church House. In the unrestricted general running of the church we had a deficit of £3,282.

### **Risk Policy**

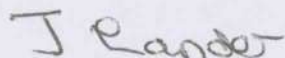
The Trustees regularly review the major areas of risk and take any necessary action to limit foreseeable risks.

### **Major Risk Exposure**

The major risk to which the charity is exposed is failure to maintain adequate cash reserves to fund the charity's activities. Particularly relevant is the operation of the minibus and funding of the curate. If sources of funding become more difficult to obtain the charity would be faced with the prospect of a reduction in activities and a reduction of commitments. Also, if reserves fell 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 PCC on Tuesday 25<sup>th</sup> March 2025 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 2024**

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 1 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: 3 April 2025



**ST BARNABAS CRAY**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	8a	75,981.90	8,179.38	84,161.28	109,249.53
Activities for generating funds	8b	15,776.32	1,828.18	17,604.50	21,834.13
Income from investments	8c	2,687.01	1,624.81	4,311.82	3,472.92
Income from church activities	8d	9,911.12	806.48	10,717.60	15,977.48
<b>TOTAL INCOMING RESOURCES</b>		<b>104,356.35</b>	<b>12,438.85</b>	<b>116,795.20</b>	<b>150,534.06</b>
<b>RESOURCES EXPENDED</b>					
Church Activities	9a	83,006.87	13,960.42	96,967.29	118,299.59
Fund Raising Costs	9b	211.03	1,150.75	1,361.78	1,995.00
Other Expenditure	9c	1,320.40	54.87	1,375.27	1,738.94
<b>TOTAL RESOURCES EXPENDED</b>		<b>84,538.30</b>	<b>15,166.04</b>	<b>99,704.34</b>	<b>122,033.53</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS BETWEEN FUNDS</b>		<b>19,818.05</b>	<b>-2,727.19</b>	<b>17,090.86</b>	<b>28,500.53</b>
Transfer between funds	6	0.00	0.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>19,818.05</b>	<b>-2,727.19</b>	<b>17,090.86</b>	<b>28,500.53</b>
Total Funds brought forward at 1 January 24		146,580.72	63,779.82	210,360.54	181,860.01
Total Funds carried forward at 31 December 24		<b>166,398.77</b>	<b>61,052.63</b>	<b>227,451.40</b>	<b>210,360.54</b>

The notes on pages 13 to 18 form part of these accounts.

**ST BARNABAS CHURCH ST PAUL'S CRAY**  
**Balance Sheet at 31 December 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	3		101,369.34		90,909.00
<b>CURRENT ASSETS</b>					
Debtors	4	6,519.06		7,042.28	
Diocesan Funds:					
Church Repair Funds		35,005.77		28,203.66	
Legacies Account		14,263.87		13,714.37	
Ordinary Deposit		69,241.39		71,554.38	
Cash at Bank and in Hand:					
Lloyds Bank account		10,745.82		10,363.69	
Cash in hand		65.00		129.00	
Cash - Tots		215.36		573.04	
<b>Total Current Assets</b>		136,056.27		131,580.42	
<b>LIABILITIES</b>					
Creditors-Amounts falling due within one year	5	9974.21		12128.88	
<b>NET CURRENT ASSETS</b>			126,082.06		119,451.54
Creditors-Amounts falling due after one year			0.00		0.00
<b>TOTAL NET ASSETS</b>			227,451.40		210,360.54
<b>Represented by - PARISH FUNDS</b>	6				
Unrestricted:					
Property Fund		73,871.98		52,232.00	
Church Repair Funds		35,003.77		28,201.66	
General Funds		57,523.02		66,147.06	
		166,398.77			146,580.72
Restricted:					
PCC		29,461.83		24,202.82	
Missionary Fund		3,447.79		3,447.79	
Minibus Capital Fund		26,350.00		35,132.00	
Minibus Reserve Fund		1,695.55		492.00	
Tots Club		97.46		505.21	
		61,052.63			63,779.82
<b>TOTAL CHARITY FUNDS</b>		227,451.40		210,360.54	

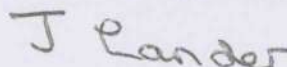
Approved by the Parochial Church Council on Tuesday 25th March 2025 and signed on its behalf by:

The Reverend Neil Coleman (PCC Chair)

Jacqueline Lander (PCC Treasurer)



12





**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 2024**

**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 for a particular purpose. They remain unrestricted and include the Church Repair Funds.

The Property Fund represents the church's 77% share of Church House

**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>2024</b>	<b>2023</b>
During the year the PCC employed 1 member of staff in its office a youth worker was employed in 2023.		
Wages and Salaries	8,788	12,011

**(b)** There were no payments to the trustees for their services. Donations to the church by the trustees totalled £11,910.



**ST BARNABAS CHURCH, ST PAULS CRAY**  
**Year ended 31 December 2024**

**Notes to the Financial Statements**

(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	<b>2024</b>	<b>2023</b>
Independent Examiner	395	375

**3. FIXED ASSETS**

	Freehold Land & Buildings	Fixtures, Fittings & Equipment	Minibus	Total
Cost	£	£	£	£
At 1st January 2024	77,000.00	22,649.96	43,914.00	143,563.96
Additions at cost	21,411			21,411.36
At 31st December 2024	<u>98,411.36</u>	<u>22,649.96</u>	<u>43,914.00</u>	<u>164,975.32</u>
Depreciation				
At 1st January 2024	24,768.00	19,104.96	8,782.00	52,654.96
Charge for year	1,460.02	709.00	8,782.00	10,951.02
At 31st December 2024	<u>26,228.02</u>	<u>19,813.96</u>	<u>17,564.00</u>	<u>63,605.98</u>
N.B.V AT 31 December 24	<u>72,183.34</u>	<u>2,836.00</u>	<u>26,350.00</u>	<u>101,369.34</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>

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. Up until June 2024 it was rented out to bring in some rent. It was then refurbished utilising a grant from the Diocese. The grant has been capitalised and added to the cost of the building. Church House is now used to house a curate working in the parish. The PCC therefore are continuing to treat Church House as a functional asset for the foreseeable future.

<b>4. DEBTORS</b>	<b>2024</b>	<b>2023</b>
Tax recoverable	5,800.00	5,500.00
Prepaid Council Tax	422.06	399.23
Net Rent due on Church House	0.00	945.05
Prepaid Youth Costs	297.00	198.00
	<u>6,519.06</u>	<u>7,042.28</u>

**ST BARNABAS CHURCH, ST PAULS CRAY**  
**Year ended 31 December 2024**

**Notes to the Financial Statements**

<b>5. LIABILITIES</b>	<b>2024</b>	<b>2023</b>
Other Creditors	3,170.59	4,875.83
Accruals	6,803.62	7,253.05
	<u>9,974.21</u>	<u>12,128.88</u>

**6. FUNDS**

**Fund Movements**

	<b>Balance as at 1-1-24</b>	<b>Incoming resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance as at 31-12-24</b>
<b><u>FUNDS</u></b>					
<b><u>Unrestricted:</u></b>					
Property	-52,232.00	-23,100.00	1,460.02		-73,871.98
CRF-Church	-20,475.48	-767.18		-3,410.00	-24,652.66
CRF-Church Hall	-6,385.10	-247.45		-1,518.80	-8,151.35
CRF-Church House	-1,341.08	-60.68		-798.00	-2,199.76
General	-66,147.06	-80,181.04	83,078.28	5,726.80	-57,523.02
<b><u>Restricted</u></b>					
PCC	-24,202.82	-7,366.94	2,107.93		-29,461.83
Missionary	-3,447.79		0.00		-3,447.79
Minibus Capital	-35,132.00		8,782.00		-26,350.00
Minibus Revenue	-492.00	-4,207.43	3,003.88		-1,695.55
Tots	-505.21	-864.48	1,272.23		-97.46
	<u>-210,360.54</u>	<u>-116,795.20</u>	<u>99,704.34</u>	<u>0.00</u>	<u>-227,451.40</u>

**Transfers between Funds**

<b>From</b>	<b>To</b>	<b>Reason</b>	<b>Amount</b>
General Funds	Church Repair Funds	Against future repairs	5,726.80

**7. ANALYSIS OF NET ASSETS BY FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
Tangible Fixed Assets	75,019.34	26,350.00	101,369.34
Current Assets	100,601.30	35,454.97	136,056.27
Liabilities due within one year	-9,221.87	-752.34	-9,974.21
Liabilities due after one year			
<b>TOTAL NET ASSETS</b>	<b>166,398.77</b>	<b>61,052.63</b>	<b>227,451.40</b>



**ST BARNABAS CHURCH, ST PAULS CRAY**

**Year ended 31 December 2024**

**8 Analysis of Incoming Resources**

	Unrestricted		Restricted				TOTAL	TOTAL
	General	Designated	Total	P.C.C.	Missionary	Minibus	Tots Club	Total
	£	£	£	£	£	£	£	£
<b>a) Voluntary Income</b>								
Planned Giving	40,182.74		40,182.74					40,182.74
Tax Recoverable	8,175.69		8,175.69					8,175.69
Open Plate Collections	4,136.91		4,136.91					4,136.91
Legacies	0.00		0.00					0.00
Sundry Donations	386.56		386.56	899.13		1,208.41		2,494.10
Grants Received		23,100.00	23,100.00	3,072.82		2,999.02		29,171.84
	<b>52,881.90</b>	<b>23,100.00</b>	<b>75,981.90</b>	<b>3,971.95</b>	<b>0.00</b>	<b>4,207.43</b>	<b>0.00</b>	<b>84,161.28</b>
<b>b) Activities for generating funds</b>								
Gift Days & Special Appeals			0.00	643.08				643.08
Other Events			0.00	1,127.10			58.00	1,185.10
Rental Income	15,776.32		15,776.32					15,776.32
	15,776.32	0.00	15,776.32	1,770.18	0.00	0.00	58.00	17,604.50
<b>c) Income from Investments</b>								
Bank Interest	2,687.01		2,687.01	1,624.81				4,311.82
	2,687.01		2,687.01	1,624.81				4,311.82
<b>d) Church Activities</b>								
Fees / Subscriptions	227.00		227.00				766.48	993.48
Church Hall Lettings	9,456.75		9,456.75					9,456.75
Bookstall Income	119.35		119.35					119.35
Miscellaneous	108.02		108.02				40.00	148.02
	9,911.12	0.00	9,911.12	0.00	0.00	0.00	806.48	10,717.60
<b>TOTAL INCOMING RESOURCES</b>	<b>81,256.35</b>	<b>23,100.00</b>	<b>104,356.35</b>	<b>7,366.94</b>	<b>0.00</b>	<b>4,207.43</b>	<b>864.48</b>	<b>116,795.20</b>
								<b>150,534.06</b>

ST BARNABAS CHURCH, ST PAULS CRAY Year ended 31 December 2024													
9 Analysis of Resources Expended													
	General		Unrestricted		P.C.C.	Restricted			Tots Club		TOTAL		TOTAL
	£	£	Designated	Total		Missionary	Minibus	Total	£	£	£	£	
a) Church Activities													
Mission and Charitable Giving	3,713.28			3,713.28	155.88				200.00	355.88	4,069.16	4,098.99	
Home Mission	1,970.38			1,970.38	338.68				300.00	638.68	2,609.06	2,218.15	
Messy Church	16.99			16.99						0.00	16.99	13.99	
Youth Work	395.55			395.55						0.00	395.55	681.98	
Bike Project				0	529.66					529.66	529.66	300.32	
	6,096.20		0.00	6,096.20	1,024.22	0.00	0.00	1,524.22	500.00		7,620.42	7,313.43	
Ministry: Diocesan Parish Share	37,275.00			37,275.00							37,275.00	35,500.00	
Other Ministry Costs	1,267.18			1,267.18							1,267.18	1,642.99	
Running Expenses	21,716.57			21,716.57	317.71		3,003.88	3,321.59			25,038.16	37,545.27	
Maintenance	2,515.86			2,515.86				332.61			2,848.47	10,708.12	
Depreciation	2,169.02			2,169.02			8,782.00	8,782.00			10,951.02	10,700.83	
Secretarial / Staff Costs	8,788.53			8,788.53							8,788.53	12,010.60	
Preschool closure costs	0.00			0.00							0.00	0.00	
RDBF/Verger/Organist Fees				0.00							0.00	19.00	
Course Fees				0.00							0.00	30.26	
Upkeep of Services	1,570.99			1,570.99							1,570.99	1,560.12	
Magazine / Bookstall Costs	103.98			103.98							103.98	57.06	
Stationery and Printing	1,503.54			1,503.54							1,503.54	1,211.92	
	76,910.67		0.00	76,910.67	317.71	0.00	11,785.88	332.61	12,436.20		89,346.87	110,986.17	
b) Raising Funds													
Cost of Events	83.35			83.35	761.20				113.83	875.03	958.38	1,850.37	
Refreshments	127.68			127.68					275.72	275.72	403.40	144.63	
	211.03		0.00	211.03	761.20	0.00	0.00	1,150.75	389.55		1,361.78	1,995.00	
c) Other Expenditure													
Legal and Professional	1,060.94			1,060.94							1,060.94	1,492.09	
Bank Charges	240.46			240.46	4.80						245.26	214.99	
Miscellaneous	19.00			19.00					50.07	50.07	69.07	31.86	
	1,320.40		0.00	1,320.40	4.80	0.00	0.00	54.87	50.07		1,375.27	1,738.94	
TOTAL RESOURCES EXPENDED	84,538.30		0.00	84,538.30	2,107.93	0.00	11,785.88	1,272.23	15,166.04		99,704.34	122,033.54	