

The Parish Church of St. Mark, Bromley

Notice and Agenda for

**THE MEETING OF PARISHIONERS
and
THE ANNUAL PAROCHIAL CHURCH MEETING
to be held on Sunday 18th May
2025 at 11.30am**

**including minutes of the previous meetings, Annual
Reports, and Financial Statements (2024)**



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Notice of Meeting THE ANNUAL MEETING OF PARISHIONERS

The Annual Meeting of Parishioners will take place in the Church Room on
Sunday 18th May 2025 at 11.30am, after the Parish Eucharist

AGENDA

1. Appointment of Clerk to the Meeting
2. Apologies for absence
3. Minutes of the Annual Meeting of Parishioners held on Sunday 19 May 2024
4. Election of Churchwardens

Close of Meeting

Please note:

1. Those entitled to attend and vote are:

- a) persons whose names are entered on the Church Electoral Roll of the parish; and
- b) persons resident in the parish whose names are entered on a register of local government electors by reason of such residence.

2. All nominations for election must be received by the Chairman in writing prior to the Meeting and have been countersigned by the nominees.

Minutes of the Annual Meeting of Parishioners

Held on Sunday 19 May 2024 in the Church Room following the Parish Eucharist

Chaired by The Revd Canon Victoria Pask (VP)

There were 35 Parishioners present.

1. Appointment of the Clerk to the Meeting

Louise Bonter – Proposed VP Seconded Elaine Morrison.

2. Apologies for Absence

Gaye Blagden, Georgia Collins, Chris and Valerie Dadson, Janet Dewey, Cicely Gleave, Robert and Josie Harris, Phil Hood, Julia Orford, Sheila Parker, Pam Prisley, Tegwen Ramwell and Carol Robins.

3. Minutes of the Annual Meeting of Parishioners held on Sunday 21 May 2023

Proposed Sherwyn Cupido-Weaich Seconded Roger Parry

Agreed unanimously and signed as a true record.

4. Election of Churchwardens

Richard Collins (RC)

Proposed Ruth Russell

Seconded David Thomas

Nathaniel Emile Akabi-Davis (EA-D) Proposed Pat Openshaw

Seconded Ted Jackson

Agreed unanimously.

VP reminded the meeting that this was RC's last year in office. EA-D will be officially sworn in on 17 June, up until then there will be a liminal space.

The Meeting closed at 11.30 a.m.

Signed

Dated

Notice of Meeting

THE ANNUAL PAROCHIAL CHURCH MEETING

The Annual Parochial Church Meeting will take place in the Church Room on Sunday 18th May 2025 following the Annual Meeting of Parishioners

AGENDA

1. Apologies for absence
2. Minutes of the 77th Annual Parochial Church Meeting held on Sunday 19 May 2024
3. Matters arising
4. Electoral Roll Report
5. Report on the proceedings of the Parochial Church Council and the Activities of the Parish, including Safeguarding.
6. Report and Presentation of the Independently Examined Financial Statements 1 January – 31 December 2024
7. Fabric Report
8. Bromley Deanery Synod Report
9. Election of three lay persons to serve on the Parochial Church Council for three years.
10. Appointment of the Independent Examiner
11. Any Other Business

Please note:

1. It is preferred that all nominations, duly seconded, for election to the PCC be received by the Churchwardens by 12.00 noon on 11th May 2025.
2. Only those persons whose names are on the Electoral Roll of St. Mark's Church, Bromley, may vote at the meeting.
3. Elections will be by written ballot, voting papers to be signed by the voter on the reverse.

Minutes of the 77th Annual Parochial Church Meeting Held on Sunday 19 May 2024 in the Church Room following the Annual Meeting of Parishioners

Chaired by The Revd Canon Victoria Pask (VP).

1. Apologies for Absence

(See ante).

2. Minutes of the 76th Annual Parochial Church Meeting held on 21 May 2023

Proposed Ted Jackson Seconded Cathy Wagner. Agreed unanimously and signed as a true record.

3. Matters Arising

None.

4. Electoral Roll Report

Ruth Russell (RR) explained that the Electoral Roll this year had been amended, as necessary. However, every six years we are required to review the Electoral Roll from scratch. This will mean that next year everyone will need to fill in a new form to be included.

VP then referred to the resolution set out on page 4. She explained that she had inherited 9 lay members to the PCC. The number of lay members is determined by the number of people on the Electoral Roll, with 151 on the Electoral Roll we should have 12 lay members of the PCC. However, having 12 members in addition to those who sit on the PCC by virtue of their office could be unwieldy.

LB pointed out that having sufficient volunteers for 12 places was also an issue. The proposed resolution would only take effect from the next Annual Meeting, hence the additional one-year place on the PCC (see post). It would be revocable if a future Annual Meeting so decided that revocation applying from the following year.

Resolution – Pursuant to CCR M15(9) the Annual Meeting hereby resolves that from the next Annual Meeting the maximum number of elected representatives of the laity be restricted to 9. This resolution is revocable by future meetings, such revocation being applicable for subsequent years.

Proposed VP Seconded RR. Agreed.

5. Report on the Proceedings of the Parochial Church Council and the Activities of the Parish, including Safeguarding.

VP referred to the Safeguarding Statement at the end of her report. She thanked Theresa Weller, our Parish Safeguarding Officer, for all the work that she does behind the scenes. Whilst there have been no serious incidents, much coordination and training must be arranged, which is made more difficult with the shortage of volunteers. She also thanked RR as Safer Recruitment Officer and Julia Orford as our Lead Recruiter for DBS.

David Young was thanked for setting up the new website. The Revd Elizabeth Longhurst (EL) is now updating the website together with putting news etc. on X, Instagram and Facebook. We are looking for someone to update the website when EL leaves. The person who does this will have to be Safer Recruited, which VP explained meant that all the formalities, such as the job being advertised in the Pew paper, training etc. will have to be gone through. EL was given a round of applause.

VP indicated that it had been an emotional day when Andrew Wilson, our Director of Music left. The position is being covered by Richard Sutton and they are currently looking at a Job description for a new Director.

Several questions were raised regarding the importance of the choir and the position going forward. VP indicated that she was proposing consulting with the choir and advertising the position in the autumn. She requested that if anybody had any ideas or opinions, they should see the Churchwardens or her privately.

VP indicated that congregational numbers were coming back to what they were pre-pandemic. She referred to much work going on with the Schools, Toddler group and Lunch Club.

She thanked everyone that makes all these things possible behind the scenes.

6. Report and Presentation of the Independently Examined Financial Statements - 1 January – 31 December 2023

DT explained that he had prepared the Financial Statements, they had been Independently Examined by Stephen Stringer and approved by the PCC. They were now being presented to the meeting, which was being asked to accept them.

He thanked all those people behind the scenes that collect, count and bank the money and deal with Gift Aid.

Referring to the deficit shown in the Income and Expenditure Account he pointed out that it should be read as bad but not as bad as it looked. There had been a delay in claiming back the Gift Aid. This had now been received for the balance of 2022 and 2023 which roughly amounted to £15,000, reducing the deficit to approximately £9,000.

VP explained that the Gift Aid had originally been dealt with by James Bunting. Pending the appointment of his successor, a backlog arose which Conrad Donaldson had taken on for the 2022 claims. Florina Robinson (FR) was now dealing with the Gift Aid reclaims.

DT referred to the breakdown of the income and costs into Church, Worship (the general activities) and Trading (renting out of the Church, Church Room and when available Matfield Close). DT noted that in both

these categories the difference between the 2022 and 2023 results is primarily because of income fluctuations rather than costs having risen.

Pat Openshaw (PO) referring to the deficit asked how this was being covered. DT indicated that there had been sufficient funds in the bank account to cover this, the Church was not insolvent. However, a continuing deficit on this scale is not sustainable.

Sheila Brown asked what the position was regarding envelopes. Blank envelopes are at the back of the church, if you have completed a Gift Aid declaration, you only need to add your name or number. VP suggested that this was something that could be addressed in the Pew paper.

Cathy Wagner (CW) pointed out that people needed to be encouraged to update their Standing Orders. DT pointed out that in part this was the purpose of the stewardship campaign; there were a number of people who had not amended their Standing Orders for years and who needed to think about the impact of inflation.

FR asked what plans there were to manage the deficit. DT replied that we were looking to increase the money received from regular donors which was why the stewardship talks had taken place. Another area to explore is to increase the income from the Church Room. There is a core of regular users but we need a Marketing Manager to do this. VP explained that PO dealt with on site matters and Ruth Liddon the calendar and bookings. She thanked them both for this.

VP referred to the leaflets and the poster at the back of the Church which outline the money that we receive and how it is spent.

7. Fabric Report

RC referred to his report. He explained that the Quinquennial Report is undertaken every five years by an external Diocesan Surveyor who checks the state of the buildings and sets out what work needs to be done and the priorities. RC confirmed that they have addressed all the matters set out in the Surveyor's report completing this 1½ years before schedule.

There had been no further issues with the leaks that had previously been identified in the Church but there was now a leak in the Church Room. Quotes were currently being obtained for patching this up or replacing the roof.

8. Bromley Deanery Synod Report

VP indicated that as Area Dean she attends Bromley Deanery Synod and explained the structure. There are 13 parishes which encompass a considerable breadth of Churchmanship but nevertheless they all get on well with mutual respect. They meet three times a year and usually have a guest speaker.

9. Election of lay persons to serve on the Parochial Church Council

Three people for three years

David Thomas	Proposed Roger Parry (RP)	Seconded Julia Orford
Sherwyn Cupido-Weaich	Proposed Glenda Isaacs	Seconded Ryan Cupido-Weaich
Vacancy		

Agreed unanimously.

One person for one year - See ante re Electoral Roll

Barbara Pikesley	Proposed Pat Openshaw	Seconded Ted Webb
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Agreed unanimously.

One person for two years - Vacancy arising following the appointment of EA-D as Churchwarden.

Vacancy

10. Appointment of the Independent Examiner

Stephen Stringer had previously confirmed that he would be happy to continue as Independent Examiner.

Proposed DT Seconded RC

Agreed unanimously. VP expressed our grateful thanks to him.

11. Any Other Business

Defibrillator

Eddie Gould asked whether it had been considered acquiring and installing a defibrillator. He pointed out this was becoming increasingly common. VP said that this could be put on the agenda of the Fabric Sub-Committee.

RP pointed out that this had been considered previously but had not been actioned, not only because of the initial and ongoing costs but we also need people who know how to operate it.

First Aid training

CW confirmed the necessity of having people trained to use the equipment but also mentioned that First Aid training needed to be updated.

Emergency wheelchair

It was questioned whether we needed an emergency wheelchair and Margaret Hales said that she had one. VP pointed out that when there had been an emergency, 999 had been called.

Secretary

VP said that after having served three years on the PCC, LB was not standing again this year. She was thanked for all the work that she had done and presented with a card and gift.

This leaves a vacancy for the Secretary, if no volunteer is found from within the PCC, someone could be co-opted.

Thank you

RC thanked his fellow PCC members, EA-D for standing up to the role of Churchwarden and VP. It was a joint team effort and a lot of work went on behind the scenes. He also thanked EL and hoped that by this time next year she will have her own PCC and APCM to organise.

The Meeting closed at 12.15 p.m.

Signed

Dated

REPORTS

ELECTORAL ROLL

In line with Church Representation Rules a new Church Electoral Roll has been prepared this year with a closing date for applications of 28th April 2025.

There are 83 people on the new Church Electoral Roll compared to 151 in 2024. 12 new names were added during the preparation of the new roll and 80 people were removed.

Electoral Roll Officer: Ruth Russell

PAROCHIAL CHURCH COUNCIL AND ACTIVITIES OF THE PARISH

St. Mark's Church P.C.C. has met seven times since the 2024 APCM.

Safeguarding, Fabric and Finance

These topics are covered in individual reports later in this pack.

Worship, Ministry and Mission

Despite the interregnum, the Sunday Parish Eucharist and Choral Evensong services have continued as before. Attendances have been maintained with Christmas, Holy Week and Easter services very well attended. Richard Sutton has been appointed as the new Director of Music after a formal process of recruitment was completed. The Choral Scholarship scheme continues to enjoy success and it is hoped that the scheme could be expanded.

The Book study groups and the Friendship Group have continued their activities during the interregnum.

The links with St. Mark's Primary School and the local pre-school nurseries have continued with all these bodies conducting their Christmas celebrations in the Church. The school has also had its Easter service in the Church.

It is hoped that by the next APCM a new vicar will have been installed. The role is currently being advertised and there has been strong interest so far.

Churchwarden: Richard Collins

SAFEGUARDING STATEMENT

St. Mark's Church is committed to the safeguarding and protection of children, young people and vulnerable adults. The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). It has adopted the House of Bishops' Safeguarding Policy: *Promoting a Safer Church, Safeguarding Policy Statement for Children, Young People and Adults*. Copies of this are posted on the church notice boards

and website.

The website has the contact name and number of the Parish Safeguarding Officer (PSO) on the front page and a link to the policy.

St. Mark's PCC has adopted the use of the Parish Safeguarding Dashboard to monitor its safeguarding.

A safeguarding report features on the agenda of every PCC meeting. All appointments to roles are subject to appropriate checks in line with the Safer Recruitment Policy and continued training, which is monitored and logged.

There were no serious safeguarding incidents or concerns reported at St. Mark's since the 2024 APCM.

Parish Safeguarding Officer: Theresa Weller
Lead Recruiter (DBS): Julia Orford

FABRIC

The year has seen a significant quantity of work completed on the Church, especially the Hall, the Vicarage and Matfield Close. This is in addition to the usual maintenance and checks that are performed throughout the year.

The major project completed in the year was the complete replacement of the Church Hall roof. This work was necessary due to a severe leak and rather than patch the roof, it was more economical to replace the whole roof. This included adding better insulation, which should save on heating costs.

Other works in the Hall included changing the lock of the door by the kitchen and issuing new keys to all regular Hall users. The taps in the kitchen have had some issues but these are now resolved. The lights have been upgraded to LED lights (from less efficient strip lighting) and a new extractor fan installed in the Ladies toilet.

Inside the Church itself, we have repaired the lock to the vestry and replaced a number of broken keys. The timer for the heating has needed repair and this is now complete.

The PAT testing of our portable appliances was carried out on 2nd October. All appliances passed.

The other annual or periodic reviews of the intruder alarm, church clock, boiler and gas safety, fire extinguisher and fire alarm have been or are about to be completed.

The outside light has been repaired during the year as has the security light by the porch door. The security door to the boiler room was also repaired.

The garden continues to be maintained professionally with extra pruning required and completed for the Prayer Garden. Regular litter clearance and some pruning is also done by parishioners.

With the interregnum, the Vicarage and garden has been monitored and maintained. The Vicarage itself is in a relatively good state as we did invest in a new kitchen and bathroom in the last interregnum. We have had a leaky gutter but this has been fixed by the Diocese as structural issues fall under the Diocese's remit.

The departure of Lizzie meant that Matfield Close became available to rent privately. To maximise the rental potential, the bathroom has been updated and many of the rooms painted. Smaller maintenance tasks have also been completed, taking advantage of the empty property. For 2025, we have secured a tenant through our managing agent, and the income will help the Church's finances.

As always, our thanks to all those who give up their time either to let in the professionals or to carry out the odd task. Special mention should be made to Phil, Louise, Pat, Lizzie, Victoria and, of course, Roger.

Churchwardens: Richard Collins & Emile Akabi-Davis

BROMLEY DEANERY SYNOD

Pam Prisley and Carol Robins are St Mark's representatives on Bromley Deanery Synod and welcome all questions and comments. There have been three meetings in 2024/5.

In July Cath Johnston, the Lay Chair, congratulated the Area Dean, Victoria Pask on her new role as Associate Archdeacon of Bromley & Bexley and wished her well for the future. She then announced the newly elected representatives on Deanery Synod. There was also a summary of proceedings at Diocesan Synod and the General Synod and a brief overview of resourcing the Church locally. The Rev Canon Pamela Ive, Diocesan Director of Ordinands and Vocations, then explained the widespread aspects of vocation across the Church and in relation to parishes.

In November the Archdeacon commissioned Rev Andrew McClellan as the new Area Dean of Bromley and gave an update on the Diocesan Strategy. Discussion included (1) Recognition of the need to encourage and make it easier for people to take up lay ministry roles (2) Provision of courses and support for PCC officers, and (3) A consideration of the advantages and challenges of planting congregations from one church to another. The Area Dean said he would be setting up a Deanery website and invited Synod members to assist him in this venture.

In March there was a joint open meeting with members of Beckenham Deanery Synod, local lay ministers and clergy, the Archdeacon and Bishop Jonathan present. The Bishop commissioned Rev Richard Jones as the new Area Dean of Beckenham. He then explained latest developments in the Diocesan Strategy with a presentation, copies of which are available from Pam or Carol.

St Mark's Deanery Synod Reps: Pam Prisley and Carol Robins

St Mark's Church

Financial Statements and Report

2024

Year ended 31st December, 2024

The Parochial Church Council of the Ecclesiastical Parish of St Mark, Bromley – Charity No. 1163095

Independent Examiner's Report for 2024

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December, 2024.

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have sought and been assured that the governance undertaken by the PCC and Finance Sub Committee is commensurate and appropriate for the oversight of the financial management of the church.



Stephen Stringer

11th April, 2025

Parish Church of St Mark, Bromley – Financial Statements and Report for 2024

Notes and explanation

Accounting Policies

The financial statements cover all transactions assets and liabilities for which the Parochial Church Council (PCC) is responsible.

The financial statements are prepared on a cash basis, also known as receipts and payments accounts, and not by accruals accounting. This is consistent with Charities Commission guidance (latest published version effective November 2016) and the Charities Act 2011, for an unincorporated charitable body with an annual turnover of less than £250,000.

Cash accounts are a simpler form of accounting than accounts prepared on an accruals basis. Therefore, the Statement of Recommended Practice (SORP) (Second edition, effective 1st January, 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) does not apply to their preparation.

Timing and recognition of income and expenditure

Income is recognised when received, including income tax recoverable by St Mark's church on gifts received.

Expenditure is recognised when valid invoices are received or when expenditure by the PCC is paid. Commitments to charities not yet paid are noted but not included in expenditure or liabilities.

Short term assets and liabilities are included in the accounts at the beginning and end of each year where timing of payments leads to differences between the recognition of income and expenditure in accordance with this policy, and bank and cash balances held.

Capital receipts are recognised in accordance with the policy described in Note L to the accounts and are not included in income. Any capital amount released by PCC decision, to be spent, will then be recognised as income at the relevant time of the expenditure.

Assets and liabilities

Consecrated and beneficed property (the Church and its grounds) is excluded from the accounts in accordance with the Charities Act 2011.

Assets and liabilities which are included are accounted for using the historical cost convention except that investment assets are shown at estimated current market value.

The value of property (25 Matfield Close) has been estimated based on market information from local house sales.

No value is placed in these accounts on moveable church furnishings held by the Churchwardens and the PCC because a faculty would be required for any disposal and these items are considered inalienable.

All expenditure during the year on:

- maintenance, repair and improvement of consecrated and beneficed property and moveable church furnishings; and
- all other property repairs, fixtures, fittings, moveable assets and equipment;

is written off as expenditure is made. No other depreciation of fixed assets or properties is provided for.

All trading stock and consumable items for day-to-day operations (for example, items intended to be given away or sold, cleaning materials, office supplies) are written off as purchased and attributed no value as assets in the accounts.

Explanation of Funds

Funds held by the PCC are divided between:

- Restricted Funds, given for specific and limited purposes (Note K to the accounts provides details)
- Permanent Endowments, which are restricted funds with limitations placed by the original donor on spending capital (see also Note K); and
- Unrestricted Funds are all other funds available for the general purposes of St Mark's church.

David Thomas

PCC Treasurer

Income and expenditure

This table summarises income and expenditure in three main categories, and compares the results for the year ended 31st December, 2024 to last year.

In NOTES at the back of these accounts more details are given of individual categories of income and expenditure.

Note A provides a more detailed breakdown of income and expenditure.

	2024		2023
Church, worship and congregation			
Income	133,005		72,063
Costs	(110,266)		(98,671)
Net result, Church and worship (deficit)	22,739		(26,608)
Trading activities			
Income	13,089		13,117
Expenditure	(11,966)		(9,778)
Net result, Trading surplus	1,123		3,339
Charities, mission, outreach, projects and initiatives			
Income (includes any income 'Restricted' for these purposes)	3,939		3,416
Expenditure	(3,797)		(4,341)
Net unspent (Call on Funds held), Charities, initiatives and projects	142		(925)
TOTAL SURPLUS (DEFICIT)	24,004		(24,194)

Assets and liabilities

This table summarises assets and liabilities as at 31st December, 2024 and compares them to those at 31st December, 2023. Further details are given in Notes as indicated.

		2024	NOTES	2023
Freehold property (25 Matfield Close)		470,000	H	458,000
Fixed Asset		470,000		458,000
Deposits and bank balances – general		43,087	I	21,174
Cash and uncleared cheques in hand		2,479	J	300
Deposits and bank balances – representing unrestricted capital receipts		215,366	L	232,626
Current Assets		260,932		254,100
Invoices received not yet paid, and payments made not yet cleared		1,943	J	1,854
Current Liabilities		1,943		1,854
TOTAL of the above – Net Worth		728,989		710,246
<i>made up of:</i>				
Restricted and Endowment funds		19,418	G, K	18,725
Unrestricted funds		709,571		691,521

These financial accounts were approved by the PCC on 16th April, 2025 and include the Independent Examiner's report dated 11th April, 2025



Richard Collins, Lay Chair of PCC

Details, notes and explanation

NOTE A – details of income and expenditure

This table sets out the statement of income and expenditure in the categories we use in our annual financial report to Rochester Diocese. The summary table of income and expenditure on page 4 is based on this information.

	2024	NOTES	2023
1. Tax efficient planned giving income	53,385		48,517
2. Other planned giving income	973		683
3A. Collections at Services income	8,870		6,718
4B. All Other Giving -- UNRESTRICTED	861		1,054
6. Gift Aid recovered (from HMRC)	27,796	B, K	-
7. Legacies received (as unrestricted income)	22,260	L	-
9. Fundraising events income	-		-
10A. Property income	7,362	H	9,500
10B. Dividends, interest income	9,080		4,440
11. Statutory Fees charged by PCC	2,418		1,151
14. Choir income, donations (unrestricted)	-	C, K	-
Income, Church and worship	133,005		72,063
17. Fundraising costs	-		-
19. Diocesan Parish Share expenditure	(47,735)		(57,316)
19B. Statutory fees paid to Diocese	(839)		(537)
20. Salaries, wages and honoraria expenditure	(6,999)	D	(6,580)
21A. Clergy and staff expenses	(2,872)		(4,242)
21B. Clergy & staff expenses: housing + bills	(5,470)	E, H	(6,253)
23A. Church buildings maintenance + repair	(6,065)	F	(6,840)
23B. Church Room maint. + repair costs	(24,796)	F	(26)
23C. Churchyard + Prayer Garden gardening	(2,214)	K	(1,278)
23D. Insurance	(5,971)		(5,850)
23E. PCC and Church office costs	(1,793)		(1,428)
23F. Choir and organ costs (from general funds)	(2,187)	C, D, K	(2,096)
23G. Sanctuary costs	(304)		(25)
24A. Church Heat/Light/Utilities paid	(3,021)	F	(6,200)
Costs, Church and worship	(110,266)		(98,671)
NET SURPLUS (DEFICIT) Church & worship	22,739		(26,608)

2024 Annual Accounts – St Mark's Bromley

12A. TRADING: Church lettings income	2,255		2,025
12B. TRADING: Church Room lettings income	10,834		11,092
12C. TRADING: Marksman advertising income	-		-
12D. TRADING: Traidcraft sales income	-		-
12E. TRADING: Congregation catering sales cash surplus	-		-
12F. TRADING: Income from other property (non-clergy)	-	H	-
Income, Trading	13,089		13,117
24B. Church Room utilities costs	(5,720)	F	(5,175)
25A. TRADING: Church lettings direct costs	-		-
25B. TRADING: Ch.Room lettings direct costs	-		-
25C. TRADING: Marksman costs	-		-
25D. TRADING: Traidcraft cost of sales	-		-
25E. TRADING: Congregation catering costs	-		-
25F. TRADING: Costs of other property	(6,246)	H	(4,603)
Costs, Trading	(11,966)		(9,778)
NET SURPLUS (DEFICIT) Trading	1,123		3,339
3B. Collections for charities/ initiatives	-	G	-
4A. All Other Giving and voluntary receipts -- RESTRICTED	15	K	-
Choir income (restricted)	3,924	K	3,416
Income raised for Charities, initiatives and projects	3,939		3,416
18. Mission Giving and donations expenditure	(384)	G	(691)
22. Mission and evangelism costs	-		-
Choir and church music expenditure from restricted funds	(3,413)	K	(3,650)
Expenditure on Charities, initiatives and projects	(3,797)		(4,341)
NET UNSPENT (CALL ON FUNDS), Charities, initiatives and projects	142		(925)
TOTAL SURPLUS (DEFICIT)	24,004		(24,194)

NOTE B – Treatment of Gift Aid tax recovery from HMRC

Donors including members of the congregation are encouraged to make Gift Aid declarations so that St Mark's can recover basic-rate tax on amounts received. Not all donors are able to do this. However, we are able to recover tax on the great majority of our donated income.

Where gifts are received for restricted purposes, we aim to allocate associated Gift Aid recoveries to the same purposes. Estimated amounts of expected Gift Aid tax recovery are attributed to Restricted Funds (see Note K) when restricted gifts are received, but no current asset is recognised at year end for any gift aid tax recoveries not yet received.

NOTE C – Choir income, donations and costs

Unrestricted income or donations related to choir activity would appear at "14. Choir income, donations (unrestricted)" and expenditure on Choir and church music from general unrestricted funds at "23F. Choir and organ costs". For restricted income and expenditure from choir-related restricted funds, see Note K.

NOTE D – Salaries, wages and honoraria expenditure

Starting with the 2018 accounts, categories of income and expenditure have been aligned to the categories required for our annual financial report to Rochester diocese. One result is that the costs of music staff (Choirmaster, Organist, locums) are not included as "23F. Choir and organ costs" but are identified separately.

NOTE E – Clergy and staff expenses: housing and bills

This category includes some utility bills, Council Tax and other costs in relation to the Vicarage and to 25 Matfield Close when occupied by clergy (see Note H).

NOTE F – Church maintenance costs and Church Room utilities and operating costs

Some bills and expenses are wholly attributable to the Church Room and to lettings and activities in it. For example, the Church Room is supplied by a separate electricity meter.

Other costs are shared between the main church building and the Church Room. In these accounts certain costs of cleaning contractors, water supply and janitorial supplies have been allocated as to 80% to the Church Room and as to 20% to the operating and maintenance costs of the Church. The 80% amounts to some £3,399. In addition, one third of overall gas costs for heating has been allocated to the Church Room, amounting to some £1,495. These amounts are stated in the accounts as costs of Church Room trading activities, and excluded from cost lines "23A." and "24A." for Church operating and energy costs respectively.

NOTE G – Charities, initiatives and projects

Funds are sometimes received for specific purposes, as charitable donations or raised for stated projects and initiatives. All such funds and those raised through projects and initiatives are treated as "Restricted" funds not to be used for other purposes (see Note K which also describes Restricted funds).

NOTE H – valuation of freehold property; property income and costs

St Mark's owns a house at 25 Matfield Close. An estimated valuation has been based on local house sales data.

Public information shows that in 2024, eight similar houses were sold within one quarter of a mile of 25 Matfield Close. The eight sales took place between March and October 2024. For the purposes of valuation for these accounts, the prices of those sales have been analysed as £/M² of internal house area, and a range of market value identified. The range would put the value of 25 Matfield Close in 2024 around £470,000 (within a range of uncertainty).

The valuation adopted in these accounts attempts to reflect these market conditions and is higher than the valuation used in 2023 by £12,000.

The treatment in these accounts of income and costs relating to 25 Matfield Close depends on the occupancy of the property. When the property is occupied by clergy, some income and costs appear within Church and Worship, but when it is commercially let they are treated as Trading. Costs of ownership (rather than occupancy) are treated as Trading costs.

For part of 2024 clergy occupied the house, and income and some costs of occupancy were treated as "10A. Property income" and "21B. Clergy & staff expenses: housing + bills", both within Church and Worship.

Costs of ownership such as repairs and insurance, appear in "12F. TRADING: Income from other property (non-clergy)" and "25F. TRADING: Costs of other property", both as part of Trading. If any commercial rents are received in future the intention is to treat that income also as part of Trading.

NOTE I – deposits and bank balances

Bank balances are held at Santander Bank, and certain funds, including particularly capital, Restricted and Endowment funds, are deposited with Rochester diocese and with the Church of England Central Board of Finance, including through a deposit account with CCLA (a charity fund manager).

NOTE J – current assets and liabilities

Because these financial statements are prepared on a cash basis and not accruals accounting, current assets and liabilities are only cash in hand, cheques received but not cleared, and valid invoices received but where payment has not yet been made or

has not cleared. No accruals are made for costs incurred but for which we were yet to be invoiced at the end of the year.

NOTE K – Restricted and Endowment funds

The table below summarises balances of Restricted funds as at 31st December, 2023, movements during 2024, and Restricted funds held at 31st December, 2024.

When donations are received to Restricted funds with Gift Aid elections (see Note B), tax recovery is assumed for the purpose of identifying Restricted funds even though it may only be received from HMRC by St Mark's in a following year.

	Funds 31 st December, 2024	Net change 2024 (added to, less spent)	Funds 31 st December, 2023
Reeve endowment	10,000	-	10,000
Clark endowment	3,581	-	3,581
	13,581		13,581
Organ fund	439	-	439
Choir Trip fund	868	-	868
Church Music and Choir fund	4,342	693	3,649
Flowers Fund	188	-	188
sub-total Restricted (not Endowments)	5,837		5,144
TOTAL (Restricted plus Endowments)	19,418		18,725

Church Music and Choir income and expenditure		
	2024	2023
14. Choir income, donations (unrestricted)	-	-
Music and Choir income (restricted, inc. attributed Gift Aid)	4,106	3,416
23F. Choir and organ costs (unrestricted)	(2,187)	(2,096)
Music and Choir expenditure (restricted)	(3,413)	(3,650)
of which		
Expenditure from Choir Trip fund	-	-
Expenditure from Church Music and Choir fund	(3,413)	(3,650)
Expenditure from Organ fund	-	-

NOTE L – Capital receipts and bequests

The PCC treats gifts and donations as capital receipts in St Mark's accounts, if received from a single source in the amount of £5,000 or more in an accounting year (before any Gift Aid attributable to it). This does not affect the purposes for which any such gifts may be used (whether Unrestricted or Restricted), which is typically determined by the context of the gift and by any stipulations by donors.

Other sums of £5,000 or more received in the ordinary course of St Mark's affairs (for example, an HMRC Gift Aid refund) are treated as income.

Any capital amount released by PCC decision, to be spent, will then be recognised as legacy or general income as applicable, at the relevant time of the expenditure.

During 2019, St Mark's received a substantial bequest under the Will of the late Joan Olley. The bequest was identified by her Will as being for the general purposes of St Mark's church as a charity. No other restrictions are placed on how we may spend the money.

During 2023, St Mark's received a payment of £7,000 from the trustees of Trinity United Reformed Church (URC) representing part of distribution by those trustees to other churches following closure of Trinity URC. No restrictions are placed on how we may spend the money.

During 2024, St Mark's received a gift of £5,000 from a living member of the congregation without restrictions on how we may spend the money.

All of the amounts described above have been accordingly treated in the accounts as Unrestricted capital receipts (see "Timing and recognition of income and expenditure" on page 2 of these accounts).

In 2024 some capital funds have been released by PCC to be spent on roof renewals for the Church Room. This expenditure has been accounted for as a release of funds from the Olley bequest and accordingly as "7. Legacies received" as well as "23B. Church Room maintenance and repair costs".

ENDS

St Mark's Church

Financial Statements and Report

2024

Year ended 31st December, 2024

The Parochial Church Council of the Ecclesiastical Parish of St Mark, Bromley – Charity No. 1163095

Independent Examiner's Report for 2024

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31st December, 2024.

As the Charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have sought and been assured that the governance undertaken by the PCC and Finance Sub Committee is commensurate and appropriate for the oversight of the financial management of the church.



Stephen Stringer

11th April, 2025

Parish Church of St Mark, Bromley – Financial Statements and Report for 2024

Notes and explanation

Accounting Policies

The financial statements cover all transactions assets and liabilities for which the Parochial Church Council (PCC) is responsible.

The financial statements are prepared on a cash basis, also known as receipts and payments accounts, and not by accruals accounting. This is consistent with Charities Commission guidance (latest published version effective November 2016) and the Charities Act 2011, for an unincorporated charitable body with an annual turnover of less than £250,000.

Cash accounts are a simpler form of accounting than accounts prepared on an accruals basis. Therefore, the Statement of Recommended Practice (SORP) (Second edition, effective 1st January, 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) does not apply to their preparation.

Timing and recognition of income and expenditure

Income is recognised when received, including income tax recoverable by St Mark's church on gifts received.

Expenditure is recognised when valid invoices are received or when expenditure by the PCC is paid. Commitments to charities not yet paid are noted but not included in expenditure or liabilities.

Short term assets and liabilities are included in the accounts at the beginning and end of each year where timing of payments leads to differences between the recognition of income and expenditure in accordance with this policy, and bank and cash balances held.

Capital receipts are recognised in accordance with the policy described in Note L to the accounts and are not included in income. Any capital amount released by PCC decision, to be spent, will then be recognised as income at the relevant time of the expenditure.

Assets and liabilities

Consecrated and beneficed property (the Church and its grounds) is excluded from the accounts in accordance with the Charities Act 2011.

Assets and liabilities which are included are accounted for using the historical cost convention except that investment assets are shown at estimated current market value.

The value of property (25 Matfield Close) has been estimated based on market information from local house sales.

No value is placed in these accounts on moveable church furnishings held by the Churchwardens and the PCC because a faculty would be required for any disposal and these items are considered inalienable.

All expenditure during the year on:

- maintenance, repair and improvement of consecrated and beneficed property and moveable church furnishings; and
- all other property repairs, fixtures, fittings, moveable assets and equipment;

is written off as expenditure is made. No other depreciation of fixed assets or properties is provided for.

All trading stock and consumable items for day-to-day operations (for example, items intended to be given away or sold, cleaning materials, office supplies) are written off as purchased and attributed no value as assets in the accounts.

Explanation of Funds

Funds held by the PCC are divided between:

- Restricted Funds, given for specific and limited purposes (Note K to the accounts provides details)
- Permanent Endowments, which are restricted funds with limitations placed by the original donor on spending capital (see also Note K); and
- Unrestricted Funds are all other funds available for the general purposes of St Mark's church.

David Thomas

PCC Treasurer

Income and expenditure

This table summarises income and expenditure in three main categories, and compares the results for the year ended 31st December, 2024 to last year.

In NOTES at the back of these accounts more details are given of individual categories of income and expenditure.

Note A provides a more detailed breakdown of income and expenditure.


	2024		2023
Church, worship and congregation			
Income	133,005		72,063
Costs	(110,266)		(98,671)
Net result, Church and worship (deficit)	22,739		(26,608)
Trading activities			
Income	13,089		13,117
Expenditure	(11,966)		(9,778)
Net result, Trading surplus	1,123		3,339
Charities, mission, outreach, projects and initiatives			
Income (includes any income 'Restricted' for these purposes)	3,939		3,416
Expenditure	(3,797)		(4,341)
Net unspent (Call on Funds held), Charities, initiatives and projects	142		(925)
TOTAL SURPLUS (DEFICIT)	24,004		(24,194)

Assets and liabilities

This table summarises assets and liabilities as at 31st December, 2024 and compares them to those at 31st December, 2023. Further details are given in Notes as indicated.

		2024	NOTES	2023
Freehold property (25 Matfield Close)		470,000	H	458,000
Fixed Asset		470,000		458,000
Deposits and bank balances – general		43,087	I	21,174
Cash and uncleared cheques in hand		2,479	J	300
Deposits and bank balances – representing unrestricted capital receipts		215,366	L	232,626
Current Assets		260,932		254,100
Invoices received not yet paid, and payments made not yet cleared		1,943	J	1,854
Current Liabilities		1,943		1,854
TOTAL of the above – Net Worth		728,989		710,246
<i>made up of:</i>				
Restricted and Endowment funds		19,418	G, K	18,725
Unrestricted funds		709,571		691,521

These financial accounts were approved by the PCC on 16th April, 2025 and include the Independent Examiner's report dated 11th April, 2025



Richard Collins, Lay Chair of PCC

Details, notes and explanation

NOTE A – details of income and expenditure

This table sets out the statement of income and expenditure in the categories we use in our annual financial report to Rochester Diocese. The summary table of income and expenditure on page 4 is based on this information.

	2024	NOTES	2023
1. Tax efficient planned giving income	53,385		48,517
2. Other planned giving income	973		683
3A. Collections at Services income	8,870		6,718
4B. All Other Giving -- UNRESTRICTED	861		1,054
6. Gift Aid recovered (from HMRC)	27,796	B, K	-
7. Legacies received (as unrestricted income)	22,260	L	-
9. Fundraising events income	-		-
10A. Property income	7,362	H	9,500
10B. Dividends, interest income	9,080		4,440
11. Statutory Fees charged by PCC	2,418		1,151
14. Choir income, donations (unrestricted)	-	C, K	-
Income, Church and worship	133,005		72,063
17. Fundraising costs	-		-
19. Diocesan Parish Share expenditure	(47,735)		(57,316)
19B. Statutory fees paid to Diocese	(839)		(537)
20. Salaries, wages and honoraria expenditure	(6,999)	D	(6,580)
21A. Clergy and staff expenses	(2,872)		(4,242)
21B. Clergy & staff expenses: housing + bills	(5,470)	E, H	(6,253)
23A. Church buildings maintenance + repair	(6,065)	F	(6,840)
23B. Church Room maint. + repair costs	(24,796)	F	(26)
23C. Churchyard + Prayer Garden gardening	(2,214)	K	(1,278)
23D. Insurance	(5,971)		(5,850)
23E. PCC and Church office costs	(1,793)		(1,428)
23F. Choir and organ costs (from general funds)	(2,187)	C, D, K	(2,096)
23G. Sanctuary costs	(304)		(25)
24A. Church Heat/Light/Utilities paid	(3,021)	F	(6,200)
Costs, Church and worship	(110,266)		(98,671)
NET SURPLUS (DEFICIT) Church & worship	22,739		(26,608)

2024 Annual Accounts – St Mark's Bromley

12A. TRADING: Church lettings income	2,255		2,025
12B. TRADING: Church Room lettings income	10,834		11,092
12C. TRADING: Marksman advertising income	-		-
12D. TRADING: Traidcraft sales income	-		-
12E. TRADING: Congregation catering sales cash surplus	-		-
12F. TRADING: Income from other property (non-clergy)	-	H	-
Income, Trading	13,089		13,117
24B. Church Room utilities costs	(5,720)	F	(5,175)
25A. TRADING: Church lettings direct costs	-		-
25B. TRADING: Ch.Room lettings direct costs	-		-
25C. TRADING: Marksman costs	-		-
25D. TRADING: Traidcraft cost of sales	-		-
25E. TRADING: Congregation catering costs	-		-
25F. TRADING: Costs of other property	(6,246)	H	(4,603)
Costs, Trading	(11,966)		(9,778)
NET SURPLUS (DEFICIT) Trading	1,123		3,339
3B. Collections for charities/ initiatives	-	G	-
4A. All Other Giving and voluntary receipts -- RESTRICTED	15	K	-
Choir income (restricted)	3,924	K	3,416
Income raised for Charities, initiatives and projects	3,939		3,416
18. Mission Giving and donations expenditure	(384)	G	(691)
22. Mission and evangelism costs	-		-
Choir and church music expenditure from restricted funds	(3,413)	K	(3,650)
Expenditure on Charities, initiatives and projects	(3,797)		(4,341)
NET UNSPENT (CALL ON FUNDS), Charities, initiatives and projects	142		(925)
TOTAL SURPLUS (DEFICIT)	24,004		(24,194)

NOTE B – Treatment of Gift Aid tax recovery from HMRC

Donors including members of the congregation are encouraged to make Gift Aid declarations so that St Mark's can recover basic-rate tax on amounts received. Not all donors are able to do this. However, we are able to recover tax on the great majority of our donated income.

Where gifts are received for restricted purposes, we aim to allocate associated Gift Aid recoveries to the same purposes. Estimated amounts of expected Gift Aid tax recovery are attributed to Restricted Funds (see Note K) when restricted gifts are received, but no current asset is recognised at year end for any gift aid tax recoveries not yet received.

NOTE C – Choir income, donations and costs

Unrestricted income or donations related to choir activity would appear at "14. Choir income, donations (unrestricted)" and expenditure on Choir and church music from general unrestricted funds at "23F. Choir and organ costs". For restricted income and expenditure from choir-related restricted funds, see Note K.

NOTE D – Salaries, wages and honoraria expenditure

Starting with the 2018 accounts, categories of income and expenditure have been aligned to the categories required for our annual financial report to Rochester diocese. One result is that the costs of music staff (Choirmaster, Organist, locums) are not included as "23F. Choir and organ costs" but are identified separately.

NOTE E – Clergy and staff expenses: housing and bills

This category includes some utility bills, Council Tax and other costs in relation to the Vicarage and to 25 Matfield Close when occupied by clergy (see Note H).

NOTE F – Church maintenance costs and Church Room utilities and operating costs

Some bills and expenses are wholly attributable to the Church Room and to lettings and activities in it. For example, the Church Room is supplied by a separate electricity meter.

Other costs are shared between the main church building and the Church Room. In these accounts certain costs of cleaning contractors, water supply and janitorial supplies have been allocated as to 80% to the Church Room and as to 20% to the operating and maintenance costs of the Church. The 80% amounts to some £3,399. In addition, one third of overall gas costs for heating has been allocated to the Church Room, amounting to some £1,495. These amounts are stated in the accounts as costs of Church Room trading activities, and excluded from cost lines "23A." and "24A." for Church operating and energy costs respectively.

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Funds are sometimes received for specific purposes, as charitable donations or raised for stated projects and initiatives. All such funds and those raised through projects and initiatives are treated as "Restricted" funds not to be used for other purposes (see Note K which also describes Restricted funds).

NOTE H – valuation of freehold property; property income and costs

St Mark's owns a house at 25 Matfield Close. An estimated valuation has been based on local house sales data.

Public information shows that in 2024, eight similar houses were sold within one quarter of a mile of 25 Matfield Close. The eight sales took place between March and October 2024. For the purposes of valuation for these accounts, the prices of those sales have been analysed as £/M² of internal house area, and a range of market value identified. The range would put the value of 25 Matfield Close in 2024 around £470,000 (within a range of uncertainty).

The valuation adopted in these accounts attempts to reflect these market conditions and is higher than the valuation used in 2023 by £12,000.

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For part of 2024 clergy occupied the house, and income and some costs of occupancy were treated as "10A. Property income" and "21B. Clergy & staff expenses: housing + bills", both within Church and Worship.

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	13,581		13,581
Organ fund	439	-	439
Choir Trip fund	868	-	868
Church Music and Choir fund	4,342	693	3,649
Flowers Fund	188	-	188
sub-total Restricted (not Endowments)	5,837		5,144
TOTAL (Restricted plus Endowments)	19,418		18,725

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	2024	2023
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Music and Choir income (restricted, inc. attributed Gift Aid)	4,106	3,416
23F. Choir and organ costs (unrestricted)	(2,187)	(2,096)
Music and Choir expenditure (restricted)	(3,413)	(3,650)
of which		
Expenditure from Choir Trip fund	-	-
Expenditure from Church Music and Choir fund	(3,413)	(3,650)
Expenditure from Organ fund	-	-

NOTE L – Capital receipts and bequests

The PCC treats gifts and donations as capital receipts in St Mark's accounts, if received from a single source in the amount of £5,000 or more in an accounting year (before any Gift Aid attributable to it). This does not affect the purposes for which any such gifts may be used (whether Unrestricted or Restricted), which is typically determined by the context of the gift and by any stipulations by donors.

Other sums of £5,000 or more received in the ordinary course of St Mark's affairs (for example, an HMRC Gift Aid refund) are treated as income.

Any capital amount released by PCC decision, to be spent, will then be recognised as legacy or general income as applicable, at the relevant time of the expenditure.

During 2019, St Mark's received a substantial bequest under the Will of the late Joan Olley. The bequest was identified by her Will as being for the general purposes of St Mark's church as a charity. No other restrictions are placed on how we may spend the money.

During 2023, St Mark's received a payment of £7,000 from the trustees of Trinity United Reformed Church (URC) representing part of distribution by those trustees to other churches following closure of Trinity URC. No restrictions are placed on how we may spend the money.

During 2024, St Mark's received a gift of £5,000 from a living member of the congregation without restrictions on how we may spend the money.

All of the amounts described above have been accordingly treated in the accounts as Unrestricted capital receipts (see "Timing and recognition of income and expenditure" on page 2 of these accounts).

In 2024 some capital funds have been released by PCC to be spent on roof renewals for the Church Room. This expenditure has been accounted for as a release of funds from the Olley bequest and accordingly as "7. Legacies received" as well as "23B. Church Room maintenance and repair costs".

ENDS