

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, BROMLEY

England & Wales · Charity number 1186819

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2019-12-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 9 Orchard Road  
Bromley  
BR1 2PR

**Phone** 02084601844

**Email** [saintjohnsbromley@gmail.com](mailto:saintjohnsbromley@gmail.com)

**Website** <https://www.saintjohnsbromley.com/>

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** The PCC's charitable objects (Promoting in the ecclesiastical parish the whole mission of the Church) are primarily focussed on the advancement of religion, which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£132,954	£122,520	-	-
2023-12-31	£187,641	£112,336	-	-
2022-12-31	£110,756	£106,955	-	-
2021-12-31	£119,744	£129,054	-	-
2020-12-31	£113,186	£101,673	-	-

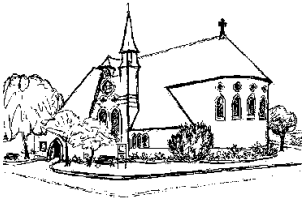
## Trustees

Name	Role	Appointed
<b>Rev Andrew David McClellan</b>	Chair	2009-09-20
Alison Jane Dixon		2018-04-29
Alistair William Mackenzie		2025-04-13
Beryl Grace Hitch		2025-04-13
Celia Jane Charlwood		2025-04-13
Chandima Wanniarachchi		2025-04-13
Elizabeth Ingrid Bostock		2020-10-18
Keith Robert Buckley		2018-04-29
Lynn Irene Lea		2024-04-21
Marianne Rose Trail		2026-04-19
Nathan Killington		2025-04-13
Olutomisola Odukamaiya		2020-10-18
Raymond Charles Sims		2020-10-18
Stephen Burnett		2025-04-13
Susan Janet Helm		2025-04-13
William Fraser Pointing		2026-04-19

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# Accounts

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**St John the Evangelist Bromley**  
www.saintjohnsbromley.com



**Annual Report**  
  
**and**  
  
**Financial Statements**  
  
**of the**  
  
**Parochial Church Council**  
  
**For the year ended 31 December 2024**

**Incumbent:**

The Reverend Andrew McClellan  
The Vicarage  
9, Orchard Road  
Bromley  
BR1 2PR

**Bank:**

NatWest  
Bromley Branch  
143 High Street  
Bromley  
BR1 1JH

**Independent Examiner**

Simon Kirk FCCA  
Aslan House  
10 Kinnaird Avenue  
BR1 4HG

Tel: 020 8460 1844 Email: vicar@saintjohnsbromley.com  
Registered Charity Number 1186819

# St John the Evangelist Bromley

## St John the Evangelist Church, Park Road, Bromley Annual Report for 2024

St John the Evangelist Church is situated in Park Road, Bromley.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

### Membership of the St John's Parochial Church Council (PCC)

PCC members who have served since 1 January 2024 until the date of this report are:

<i>PCC Chairman (Vicar of St John's)</i>	The Revd Andrew McClellan
<i>Church Wardens</i>	Mrs Elizabeth Bostock Mr Edward Mason
<i>Representatives on the Deanery Synod</i>	Mr Tomi Odukomaiya Mr Tom Goodenough
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) (until 26 January 2024) Mrs Celia Charlwood (Secretary) Mrs Fiona Bentley (until 21 April 2024) Mrs Janet Alldread (until 26 January 2024) Mr Keith Buckley Mrs Alison Dixon Mrs Linda Nash (until 21 April 2024) Mrs Emma Kerr Mr Duncan Cameron Mr Nathan Killington Mr Ray Sims Mrs Sue Helm (from 21 April 2024) Mrs Jude Mackenzie (from 21 April 2024) Mr Tharun Zacharia (from 21 April 2024) Mr Chandima Wanniarachchi (from 21 April 2024) Mrs Lynn Lea (from 21 April 2024)

The method of appointment of PCC members is set out in the Church Representation Rules. All who attend St John's Church regularly – whether resident in the parish or not – are encouraged to register on the Electoral Roll and stand for election to the PCC.

### PCC responsibilities, meetings and committees

St John's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building including the church rooms.

The full PCC met 6 times during 2024. Average attendance was 88%. The PCC is required by law to have a Standing Committee, which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met once during

2024. There are also 4 sub-committees, Finance, Fabric, Events and Youth & Children. The sub-committees meet on a regular basis and report various recommendations to the PCC.

## Electoral Roll membership and Church attendance

There were 131 parishioners on the Church Electoral Roll as at 31st December 2024. The average Sunday in person attendance during October 2024 was 90, with an average of 23 YouTube views in addition to this. Since some of these views will have been multiple people from the same household viewing together, we estimate a total Sunday attendance (live plus virtual) of over 120 per week.

## Financial review

This year has seen a consolidation of St John's finances with overall income excluding Grants at a similar level to 2023. Expenditure increased over 2023 with the increased cost mainly attributed to the Diocesan pledge, small church projects and Vicarage expenses due to a redecoration project.

This year's accounts show a surplus of £5,106 on unrestricted income and expenditure. Spend on fabric projects increased with two capital projects to upgrade the church's audio visual system costing £14,264 in addition to £1,320 spent in 2023 but offset by a Diocesan grant of £5,000 plus a new partition/doorway constructed in the hall entrance area for £2,581. No withdrawals were made from the Repair Fund for projects in 2024.

Our unrestricted reserves of £98,912 have increased slightly over 2022. Included in the unrestricted reserve is £39,052 retained to meet the reserves policy set out below. In addition, St John's also holds designated funds in the Diocesan Repair Fund. The Repair fund is topped up from income each year and in 2024 £4,000 plus interest was added to the fund which now stands at £42,652. St John's also holds a restricted investment currently valued at £11,376, a small increase on 2023 reflecting a change in market value. A further restricted reserve of £65,620 includes £60,717 which is the balance of a grant of £60,000 plus interest received during 2023 from the Trinity URC Bromley Trust. This reserve has been drawn against during 2024 to pay for the employment and associated costs of the new Families Worker appointed in October 2024.

Our financial results have allowed us to pay the full amount (£69,533) of the Pledge to the Diocese for 2024 and we were also able to maintain our "Giving Away" at 10% of our gross income.

## Reserves and investment policies

The following financial reserve policy has been agreed:

As from March 2014, it is the policy of the Church to maintain unrestricted funds, which are free reserves of the church, at a level which equates to at least four months' unrestricted expenditure. This provides sufficient funds to cover the management and administration and support costs. Unrestricted funds were maintained at this level throughout the year.

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

## Safeguarding

St John's is committed to the safeguarding and protection of children, young people and vulnerable adults. St John's PCC has reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our 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). St John's has adopted the House of Bishops' Safeguarding Policy: Promoting a Safer Church.

The St John's website has a safeguarding link on its front page which provides the contact details of the Parish Safeguarding Officer and Deputy. A safeguarding report features on the Agenda of every PCC meeting. All checks and training have been kept up to date during 2024.

There were no safeguarding incidents or concerns reported at St John's in 2024.

## Vicar's review of the year

*I planted the seed, Apollos watered it, but God has been making it grow. So neither the one who plants nor the one who waters is anything, but only God, who makes things grow. The one who plants and the one who waters have one purpose, and they will each be rewarded according to their own labour.*

1 Corinthians 3:6-8

As I reflect on the past year at St John's, I am deeply grateful for the ways in which we have seen God at work among us to make things grow. The words of Paul in his first letter to the Corinthians remind us that while we may plant and water, it is ultimately God who brings the growth. This has been a year of growth for our church—spiritually, numerically, and in our outreach to the wider community.

One of the greatest highlights of the year has been the appointment of Donna Oliver as our Families Worker. Donna's passion for engaging with children, young people, and families has already begun to bear fruit. Through the relationships she has started to build, we have seen an increase in participation in our children's ministry, new opportunities for family engagement, and a renewed vision for nurturing faith in the next generation. We give thanks for her ministry and look forward to seeing how God continues to use her gifts among us.

Beyond this, our worshipping life has deepened through prayer, teaching, and discipleship. We have continued to explore creative ways to engage with our community, strengthening our presence in Bromley and fostering meaningful connections with those seeking faith, hope, and belonging. Our outreach initiatives, midweek groups, and pastoral care have all played a significant role in the flourishing of our congregation. As we look ahead to the coming year, may we continue to seek God's guidance, to build on the foundations he has laid, and to work together in love and unity for his glory.

I would like as ever to conclude by recording my enormous debt of gratitude to everyone who has worked so hard this year at St John's – the cleaners, the flower arrangers, the welcomers and sacristans, the singers and musicians, the gardeners and lawn mowers, the many people involved in our youth and children's work, the members of our Church Council, those who have planned and run our special events, those who invited people to our events, those who have contributed financially, everyone who has prayed regularly for St John's – as well as all the other people I have no doubt forgotten to mention. It is always dangerous to single out individuals, but I would like to express my particular thanks to Wardens Liz Bostock and Edward Mason, Treasurers Lesley Pyle, Laura Mason and Ali Mackenzie, PCC Secretary Celia Charwood, Sacristan Glynis Murton, Acting

Director of Music Alfie Beston, Hall Administrator Caroline Thomas, Safeguarding Officers Emma Kerr and Simon Kirk and our Associate Minister, Revd Kim Hitch.

May God continue to bless and grow his work among us.

A handwritten signature in blue ink, appearing to read 'Andrew McClellan', with a long horizontal flourish extending to the right.

Approved by the PCC on 26<sup>th</sup> March 2025 and signed on its behalf by  
the Reverend Andrew McClellan (PCC Chairman)

## **Independent examiner's report to the members of St John the Evangelist Church, Bromley, Parochial Church council (PCC)**

I report on the accounts for the year ended 31<sup>st</sup> December 2024 which are set out on pages 7 to 14.

### **Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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

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

### **Basis of Independent Examiner's Statement**

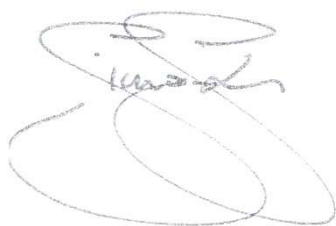
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Simon Kirk F.C.C.A. A.C.I.B.  
Aslan House  
10 Kinnaird Avenue  
Bromley  
BR1 4HG

28<sup>th</sup> March 2025

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 December 2024**

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2024 £	2023 £
	Notes					
<b>INCOMING RESOURCES</b>						
Voluntary Income	2(a)	80,340	1,186	-	81,526	83,894
Activities for generating Funds	2(b)	3,661	-	-	3,661	3,654
Income from investments	2(c)	4,246	4,506	-	8,752	5,872
Income from Church activities	2(d)	34,015	-	-	34,015	34,221
Other incoming resources	2(e)	-	5,000	-	5,000	60,000
<b>TOTAL INCOMING RESOURCES</b>		<b>122,262</b>	<b>10,692</b>	<b>-</b>	<b>132,954</b>	<b>187,641</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)	258	-	-	258	1,060
Church activities	3(a)	116,898	1,686	-	118,584	111,120
Fees	3(c)	-	-	-	-	-
Diocesan and other Grants	3(d)	-	3,678	-	3,678	156
<b>TOTAL RESOURCES USED</b>		<b>117,156</b>	<b>5,364</b>	<b>-</b>	<b>122,520</b>	<b>112,336</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>5,106</b>	<b>5,328</b>	<b>-</b>	<b>10,434</b>	<b>75,305</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		<b>(4,000)</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNREALISED PROFIT/(LOSS) ON INVESTMENT</b>		<b>-</b>	<b>-</b>	<b>255</b>	<b>255</b>	<b>956</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>1,106</b>	<b>9,328</b>	<b>255</b>	<b>10,689</b>	<b>76,261</b>
BALANCES BROUGHT FORWARD 1 JANUARY 2024		97,806	103,444	11,121	212,371	136,110
<b>BALANCES CARRIED FORWARD 31 DECEMBER 2024</b>		<b>98,912</b>	<b>112,772</b>	<b>11,376</b>	<b>223,060</b>	<b>212,371</b>

The notes on pages 9 to 14 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,  
BROMLEY

**BALANCE SHEET AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b><u>FIXED ASSETS</u></b>			
Tangible	5(a)	17,435	3,458
Investment	5(b)	11,376	11,121
		<b>28,811</b>	<b>14,579</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	6,838	6,780
Short Term Deposits		142,581	140,186
Cash at Bank		7,326	17,605
2002 Diocesan Repair Fund		42,652	37,295
		<b>199,397</b>	<b>201,866</b>
<b><u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u></b>			
	7	5,148	4,074
<b><u>NET CURRENT ASSETS</u></b>		<b>194,249</b>	<b>197,792</b>
<b><u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u></b>			
	8	-	-
<b><u>TOTAL NET ASSETS</u></b>		<b>223,060</b>	<b>212,371</b>
		£	£
<b><u>PARISH FUNDS</u></b>			
Unrestricted		98,912	97,806
Designated	10	42,652	37,295
Restricted	10	81,496	77,270
		<b>223,060</b>	<b>212,371</b>



Approved by the PCC on 26<sup>th</sup> March 2025 and signed on its behalf by:  
Vicar: The Reverend Andrew McClellan (PCC Chairman)  
Church Warden: Ed Mason (PCC Vice Chair)

The notes on pages 9 to 14 form part of these accounts

# PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY

## Notes to the Financial Statements

For the year ended 31 December 2024

### 1. ACCOUNTING POLICIES

#### **Basis of financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Fund accounting**

Funds held by the Church fall into the following categories:

*Endowment funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted, and the PCC will move any surplus to other general funds.

#### **Incoming resources**

Planned giving, collections and 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 quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other 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 expected to be paid over 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.

## **Fixed assets**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets calculated to write off the full cost or value less residual value of each asset over the estimated useful life. The principal rates are:

- Equipment over 3 years
- Refurbishments over 3 years
- Audio Visual System equipment over 5 years
- Replacement of church room windows over 5 years
- Refurbishment of the toilet facilities over 10 years

Individual items with a purchase price of £2,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

## **2. INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
			<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>2(a) Voluntary Income</u></b>				
Gift Aided donations	51,764	-	51,764	49,134
Income tax recoverable	13,319	183	13,502	14,191
<b>Other giving:</b>				
Collections	6,877	769	7,646	11,959
Gift Day	-	-	-	819
Donations, legacies, etc	8,380	234	8,614	7,791
	<hr/> 80,340	<hr/> 1,186	<hr/> 81,526	<hr/> 83,894
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	3,661	-	3,661	3,654
	<hr/> 3,661	<hr/> -	<hr/> 3,661	<hr/> 3,654
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	4,246	4,506	8,752	5,872
	<hr/> 4,246	<hr/> 4,506	<hr/> 8,752	<hr/> 5,872
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	33,388	-	33,388	33,364
Fees	627	-	627	857
	<hr/> 34,015	<hr/> -	<hr/> 34,015	<hr/> 34,221
<b><u>2(e) Other incoming resources</u></b>				
Grant for new initiative & technology	-	5,000	5,000	-
Grant from Trinity URC Bromley Trust	-	-	-	60,000
	<hr/> -	<hr/> 5,000	<hr/> 5,000	<hr/> 60,000
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>122,262</b>	<b>10,692</b>	<b>132,954</b>	<b>187,641</b>

### **3 RESOURCES USED**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2024	2023
	£	£	£	£
<b><u>3(a) Church activities</u></b>				
Missionary and charitable giving:				
Church overseas:				
-Missionary societies	1,195	-	1,195	1,050
-Relief and development agencies	3,072	558	3,630	4,037
Home missions and other Church societies	6,026	394	6,420	5,908
Secular Charities	1,100	-	1,100	1,525
	11,393	952	12,345	12,520
Ministry:				
Pledge towards Ministry and other shared Diocesan costs	69,533		69,533	67,414
Clergy expenses	1,604		1,604	1,575
Vicarage expenses	5,840		5,840	3,736
Church Maintenance & Running expenses	14,807	234	15,041	13,206
Depreciation	2,368	500	2,868	2,245
Church room running costs	4,499		4,499	3,632
Service expenses	2,242		2,242	2,062
Choir and Organist	1,917		1,917	1,190
Training\ retreats Clergy \ readers	-		-	12
Youth\Holiday clubs\Sunday School	1,151		1,151	1,327
Printing , stationery and sundry goods	1,544		1,544	2,201
	116,898	1,686	118,584	111,120
<b><u>3(b) Costs of generating funds</u></b>				
Costs of Fund Raising	258	-	258	1,060
	258	-	258	1,060
<b><u>3(c) Payments from Grants</u></b>				
Diocese	-	-	-	156
URC Bromley Trust	-	3,678	3,678	-
	-	3,678	3,678	156
<b><u>TOTAL RESOURCES USED</u></b>	<b>117,156</b>	<b>5,364</b>	<b>122,520</b>	<b>112,336</b>

#### **4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS**

In October 2024 a new Families worker was appointed on a part-time basis.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Employment costs	<b>3,200</b>	-

The costs of employment and the administration costs associated with the role are being funded from the Grant received from the Trinity URC Bromley Trust in 2023.

No payments or expenses were paid during the year to any PCC members, persons closely connected with them or related parties.

#### **5. FIXED ASSETS FOR USE BY THE PCC**

##### **(a) Tangible (unrestricted and restricted)**

	<b>Buildings &amp; fixtures</b>
	<b>£</b>
At 1 January 2024	58,672
Disposals	-
Additions at cost at 31 December 2024	16,845 75,517
Depreciation	
At 1 January 2024	55,214
Charge for year 2024	2,868
At 31 December 2024	58,082
Net Book Value at 1 January 2024	<b>3,458</b>
<b>Net Book Value at 31 December 2024</b>	<b>17,435</b>

Buildings comprise improvements to church rooms including replacement windows. The additions in 2024 are the components used to create a new audio visual system plus a new partition in the hallway between the church rooms and church entrances.

##### **(b) Investments**

	<b>£</b>
Market value at 31 December 2023	<b>11,121</b>
Revaluation profit	255
Market value at 31 December 2024	<b>11,376</b>

Investments comprise a holding of 492 shares in CFB Church of England investment fund which were transferred into St John's books at 31 December 2001 (note 9 (i)).

#### **6. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	3,443	3,551
Prepayments	1,017	767
Other debtors	2,378	2,462
	<b>6,838</b>	<b>6,780</b>

## **7. LIABILITIES: FALLING DUE WITHIN 1 YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	<b>5,148</b>	<b>4,074</b>

## **8. LIABILITIES: FALLING DUE AFTER 1 YEAR**

<b>2024</b>	<b>2023</b>
<b>£</b>	<b>£</b>
<b>Nil</b>	<b>Nil</b>

## **9. FUND DETAILS**

The Designated Funds are the 2002 Diocesan Repair Fund.

The Restricted Funds are:

- (i) An investment asset previously held for St John's in the Diocese records. It is a legacy left to St John's more than 50 years ago for the upkeep of the Clergy stipend.
- (ii) The monies donated to Church fabric.
- (iii) Grants from Rochester Diocese and Trinity URC Bromley Trust for specific purposes.

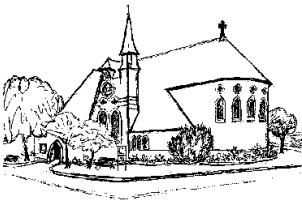
## **10. ANALYSIS OF NET ASSETS**

by fund	<b>Unrestricted Funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>TOTAL 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets (note 5(a))	12,935		4,500	17,435
Investment fixed asset (note 5(b))			11,376	11,376
Current assets	91,125	42,652	65,620	199,397
Liabilities	(5,148)			(5,148)
	<hr/> 98,912	42,652	81,496	223,060

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# Accounts

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**St John the Evangelist Bromley**  
www.saintjohnsbromley.com



**Annual Report**  
  
**and**  
  
**Financial Statements**  
  
**of the**  
  
**Parochial Church Council**  
  
**For the year ended 31 December 2023**

**Incumbent:**

The Reverend Andrew McClellan  
The Vicarage  
9, Orchard Road  
Bromley  
BR1 2PR

**Bank:**

NatWest  
Bromley Branch  
143 High Street  
Bromley  
BR1 1JH

**Independent Examiner**

Simon Kirk FCCA  
Aslan House  
10 Kinnaird Avenue  
BR1 4HG

Tel: 020 8460 1844 Email: vicar@saintjohnsbromley.com  
Registered Charity Number 1186819

# St John the Evangelist Bromley

## St John the Evangelist Church, Park Road, Bromley Annual Report for 2023

St John the Evangelist Church is situated in Park Road, Bromley.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

### Membership of the St John's Parochial Church Council (PCC)

PCC members who have served since 1 January 2023 until the date of this report are:

<i>PCC Chairman (Vicar of St John's)</i>	The Revd Andrew McClellan
<i>Church Wardens</i>	Mr Ray Sims (until 30 April 2023) Mrs Elizabeth Bostock Mr Edward Mason (from 30 April 2023)
<i>Representatives on the Deanery Synod</i>	Mr Edward Mason (until 30 April 2023) Mr Tomi Odukomaiya Mr Tom Goodenough (from 30 April 2023)
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) Mrs Fiona Bentley (Secretary until 17 May 2023) Mrs Janet Alldread Mr Keith Buckley Mrs Alison Dixon Mrs Linda Nash Mrs Sandra Stepanyenko (until 30 April 2023) Mrs Emma Kerr Mr Duncan Cameron Mr Nathan Killington Mrs Celia Charwood (Secretary from 17 May 2023) Mrs Heather Lloyd (until 31 July 2023) Mr Ray Sims (from 30 April 2023)

The method of appointment of PCC members is set out in the Church Representation Rules. All who attend St John's Church regularly – whether resident in the parish or not – are encouraged to register on the Electoral Roll and stand for election to the PCC.

### PCC responsibilities, meetings and committees

St John's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building including the church rooms.

The full PCC met 6 times during 2023. Average attendance was 83%. The PCC is required by law to have a Standing Committee, which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met once during

2023. There are also 4 sub-committees, Finance, Fabric, Events and Youth & Children. The sub-committees meet on a regular basis and report various recommendations to the PCC.

## Electoral Roll membership and Church attendance

There were 113 parishioners on the Church Electoral Roll as at 31st December 2023. The average Sunday in person attendance during October 2023 was 107, with an average of 21 YouTube views in addition to this. Since some of these views will have been multiple people from the same household viewing together, we estimate a total Sunday attendance (live plus virtual) of over 130 per week.

## Financial review

This year has seen a continuing improving position with church room lettings back to pre COVID-19 levels and some new hirers. The continued support of church members, increased letting income from our church rooms and improved interest rates on church funds has meant that overall income has increased more than 14% over 2022.

This year's accounts shows a surplus of £13,289 on unrestricted income and expenditure. Spend on fabric projects has been low but a project to replace and upgrade the church's audio visual system resulted in an agreement to spend £12,000 (with £5,000 expected to be received from a new grant in 2024) although only £1,320 had been spent and added to fixed assets by the year end. Remaining equipment will be purchased in early 2024. We have not needed to draw on our Repair Fund for projects in 2023.

Our unrestricted reserves of £97,806 have increased over 2022 due to the increase in income over expenditure. Included in the unrestricted reserve is £35,688 retained to meet the reserves policy set out below. In addition St John's also holds designated funds in the Diocesan Repair Fund. The Repair fund is topped up from income each year and in 2023 £4,000 plus interest was added to the fund which now stands at £37,295. St John's also holds a restricted investment currently valued at £11,121, an increase on 2022 reflecting a change in market value. A further restricted reserve of £66,149 includes a new grant of £60,000 plus interest received during 2023 from the Trinity URC Bromley Trust which is related to a local URC church which has closed.

The continuing improvement in our financial results have allowed us to pay the full amount (£67,414) of the Pledge to the Diocese for 2023 and we were also able to maintain our "Giving Away" at 10% of our gross income.

## Reserves and investment policies

The following financial reserve policy has been agreed:

As from March 2014, it is the policy of the Church to maintain unrestricted funds, which are free reserves of the church, at a level which equates to at least four months' unrestricted expenditure. This provides sufficient funds to cover the management and administration and support costs. Unrestricted funds were maintained at this level throughout the year.

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

## Safeguarding

St John's is committed to the safeguarding and protection of children, young people and vulnerable adults. St John's PCC has reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our 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). St John's has adopted the House of Bishops' Safeguarding Policy: Promoting a Safer Church.

The St John's website has a safeguarding link on its front page which provides the contact details of the Parish Safeguarding Officer and Deputy. A safeguarding report features on the Agenda of every PCC meeting. All checks and training have been kept up to date during 2023.

There were no safeguarding incidents or concerns reported at St John's in 2023.

## Vicar's review of the year

*Shout for joy to the LORD, all the earth.  
Worship the LORD with gladness;  
come before him with joyful songs.*

*Know that the LORD is God.  
It is he who made us, and we are his;  
we are his people, the sheep of his pasture.*

*Enter his gates with thanksgiving  
and his courts with praise;  
give thanks to him and praise his name.*

*For the LORD is good and his love endures for ever;  
his faithfulness continues through all generations.*

*Psalm 100*

Psalm 100 is one of the best-known of all the psalms (not least because it's the basis for the popular hymn 'All people that on earth do dwell'), and it assures us of some great truths about God which we at St John's have particular cause to praise him for this year. The second stanza speaks of the relationship God has with his people: he made us – which reminds us that we depend on him for life itself – and we are the sheep of his pasture, meaning that God goes on caring for us, protecting us, guiding us and feeding us throughout our lives. The psalm finishes with a note of praise for God's love and faithfulness, which we are told continues through all generations. And it is especially good for us to remember God's unchanging compassion and commitment to his people because 2023 has been a year of preparing for significant change at St John's.

The numerical growth I reported last year has continued, with our Worshipping Community now comprising 180 people – a 12% increase over last year's figure. (The Worshipping Community is a Church of England statistical term defined as anyone who attends a particular church at least once a month, or would do so if not prevented by illness, infirmity or temporary absence.) Our Electoral Roll membership at the end of 2022 was 110 (our highest level since 1989) and by the end of 2023 this had increased again – the figure is set to reach over 120 by the time of the APCM in April 2024. Last year I noted that a growth in numbers and in maturity is often matched by a growth in resources, and this has again been a noticeable feature of the past year. Church members continue to show great generosity in supporting the work of St John's through financial giving as well as practical service, and we are in a healthy financial position at the start of 2024. For me personally 2023 has been a challenging year as I have felt more and more stretched by the increasing demands of a growing church. Much of our recent church growth has been among children and families. Young

families have the potential to be members of St John's for many years so we are particularly keen to help them establish strong relationships within the church. Some families have had little or no church experience in the past and therefore need extra help to settle in and understand how to engage fully in the life of St John's. The task of nurturing these church members can be quite labour-intensive, and the workload for the vicar as the only paid member of staff has steadily ramped up since Daniel left in summer 2022. The result is that I now often find myself struggling to stay in touch with people pastorally, to be properly prepared for meetings and to keep on top of correspondence.

I was delighted therefore to be joined by a new colleague in the spring of 2023 – the Revd Kim Hitch, who retired to Bromley having been Rector of St James Church Kidbrooke for 31 years. Kim and his wife Beryl settled in wonderfully well at St John's, got to know people very quickly and got stuck into a wide range of church activities. In April 2023 I offered Kim the role of Associate Minister, which he accepted. I am deeply grateful to Kim for taking on this voluntary role, and I feel very privileged to serve alongside such a wise and supportive colleague.

I am also delighted by the prospect of expanding the staff team further in 2024, with the anticipated recruitment of one or perhaps two new part-time paid lay workers. This is possible thanks to a very generous grant we received from a charitable trust formerly based at our neighbour church Trinity URC, which closed in 2022. The grant was given to help St John's with our outreach to the local community. We invited church members to suggest how we could make more of our current outreach opportunities and explore new areas of ministry within our community. A Working Group summarised the feedback for the PCC and identified areas for further exploration, from which the PCC selected three potential projects in the areas of children / youth / families work, pastoral care for senior church members, and improved church music. I look forward to seeing these proposals take shape in 2024 as we prepare for further growth by God's grace.

I would like as ever to conclude by recording my enormous debt of gratitude to everyone who has worked so hard this year at St John's – the cleaners, the flower arrangers, the welcomers and sacristans, the singers and musicians, the gardeners and lawn mowers, the many people involved in our youth and children's work, the members of our Church Council, those who have planned and run our special events, those who invited people to our events, those who have contributed financially, everyone who has prayed regularly for St John's – as well as all the other people I have no doubt forgotten to mention. It is always dangerous to single out individuals, but I would like to express my particular thanks to Wardens Liz Bostock and Edward Mason, Treasurers Lesley Pyle and Laura Mason, PCC Secretaries Fiona Bentley and Celia Charlwood, Sacristan Glynis Murton, Acting Director of Music Alfie Beston, Hall Administrator Caroline Thomas, Safeguarding Officers Emma Kerr and Simon Kirk and our Associate Minister, Revd Kim Hitch.



Approved by the PCC on 20<sup>th</sup> March 2024 and signed on its behalf by  
the Reverend Andrew McClellan (PCC Chairman)

## **Independent examiner's report to the members of St John the Evangelist Church, Bromley, Parochial Church council (PCC)**

I report on the accounts for the year ended 31<sup>st</sup> December 2023 which are set out on pages 7 to 14.

### **Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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

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

### **Basis of Independent Examiner's Statement**

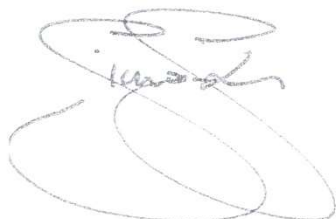
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Simon Kirk F.C.C.A. A.C.I.B.  
Aslan House  
10 Kinnaird Avenue  
Bromley  
BR1 4HG

30 March 2024

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2023


		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2023 £	2022 £
<b>INCOMING RESOURCES</b>	Notes					
Voluntary Income	2(a)	78,851	5,043	-	83,894	77,990
Activities for generating Funds	2(b)	3,654	-	-	3,654	3,338
Income from investments	2(c)	3,624	2,248	-	5,872	1,358
Income from Church activities	2(d)	34,221	-	-	34,221	28,070
Other incoming resources	2(e)	-	60,000	-	60,000	-
<b>TOTAL INCOMING RESOURCES</b>		<b>120,350</b>	<b>67,291</b>	<b>-</b>	<b>187,641</b>	<b>110,756</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)	75	985	-	1,060	-
Church activities	3(a)	106,986	4,134	-	111,120	106,344
Fees	3(c)	-	-	-	-	-
Diocesan Grants	3(d)	-	156	-	156	611
<b>TOTAL RESOURCES USED</b>		<b>107,061</b>	<b>5,275</b>	<b>-</b>	<b>112,336</b>	<b>106,955</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>13,289</b>	<b>62,016</b>	<b>-</b>	<b>75,305</b>	<b>3801</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		(4,000)	4,000	-	-	-
<b>UNREALISED PROFIT/(LOSS) ON INVESTMENT</b>		-	-	956	956	(1,357)
<b>NET MOVEMENT IN FUNDS</b>		<b>9,289</b>	<b>66,016</b>	<b>956</b>	<b>76,261</b>	<b>2,444</b>
BALANCES BROUGHT FORWARD 1 JANUARY 2023		88,517	37,428	10,165	136,110	133,666
<b>BALANCES CARRIED FORWARD 31 DECEMBER 2023</b>		<b>97,806</b>	<b>103,444</b>	<b>11,121</b>	<b>212,371</b>	<b>136,110</b>

The notes on pages 9 to 14 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,  
BROMLEY

**BALANCE SHEET AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b><u>FIXED ASSETS</u></b>			
Tangible	5(a)	3,458	4,383
Investment	5(b)	11,121	10,165
		<b>14,579</b>	<b>14,548</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	6,780	6,370
Short Term Deposits		140,186	75,315
Cash at Bank		17,605	11,756
2002 Diocesan Repair Fund		37,295	32,295
		<b>201,866</b>	<b>125,736</b>
<b><u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u></b>			
	7	4,074	4,174
<b><u>NET CURRENT ASSETS</u></b>		<b>197,792</b>	<b>121,562</b>
<b><u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u></b>			
	8	-	-
<b><u>TOTAL NET ASSETS</u></b>		<b>212,371</b>	<b>136,110</b>
		£	£
<b><u>PARISH FUNDS</u></b>			
Unrestricted		97,806	88,517
Designated	10	37,295	32,295
Restricted	10	77,270	15,298
		<b>212,371</b>	<b>136,110</b>




Approved by the PCC on 20<sup>th</sup> March 2024 and signed on its behalf by:  
Vicar: The Reverend Andrew McClellan (PCC Chairman)  
Church Warden: Liz Bostock (PCC Vice Chair)

The notes on pages 9 to 14 form part of these accounts

## **PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY**

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

For the year ended 31 December 2023

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

##### **Basis of financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

##### **Fund accounting**

Funds held by the Church fall into the following categories:

*Endowment funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

##### **Incoming resources**

Planned giving, collections and 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 quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other 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 expected to be paid over 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.

## **Fixed assets**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets calculated to write off the full cost or value less residual value of each asset over the estimated useful life. The principal rates are:

- Equipment over 3 years
- Refurbishment of the kitchen over 3 years
- Audio Visual System equipment over 5 years
- Replacement of church room windows over 5 years
- Refurbishment of the toilet facilities over 10 years

Individual items with a purchase price of £2,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

## **2. INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
			<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>2(a) Voluntary Income</u></b>				
Gift Aided donations	49,134	-	49,134	45,919
Income tax recoverable	13,300	891	14,191	13,415
Other giving:				
Collections	7,807	4,152	11,959	7,318
Gift Day	819	-	819	2,300
Donations, legacies, etc	7,791	-	7,791	9,038
	<hr/> 78,851	<hr/> 5,043	<hr/> 83,894	<hr/> 77,990
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	3,654	-	3,654	3,338
	<hr/> 3,654	<hr/> -	<hr/> 3,654	<hr/> 3,338
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	3,624	2,248	5,872	1,358
	<hr/> 3,624	<hr/> 2,248	<hr/> 5,872	<hr/> 1,358
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	33,364	-	33,364	27,544
Fees	857	-	857	526
	<hr/> 34,221	<hr/> -	<hr/> 34,221	<hr/> 28,070
<b><u>2(e) Other incoming resources</u></b>				
Grant for new initiative & technology	-	-	-	-
Grant from Trinity URC Bromley Trust	-	60,000	60,000	-
	<hr/> -	<hr/> 60,000	<hr/> 60,000	<hr/> -
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>120,350</b>	<b>67,291</b>	<b>187,641</b>	<b>110,756</b>

### **3 RESOURCES USED**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2023	2022
	£	£	£	£
<b><u>3(a) Church activities</u></b>				
Missionary and charitable giving:				
Church overseas:				
-Missionary societies	1,050	-	1,050	950
-Relief and development agencies	2,792	1,245	4,037	3,227
Home missions and other Church societies	3,719	2,189	5,908	5,607
Secular Charities	825	700	1,525	1,250
	8,386	4,134	12,520	11,034
Ministry:				
Pledge towards Ministry and other shared Diocesan costs	67,414		67,414	65,177
Clergy expenses	1,575		1,575	2,024
Vicarage expenses	3,736		3,736	5,368
Church Maintenance & Running expenses	13,206		13,206	12,043
Depreciation	2,245		2,245	1,812
Church room running costs	3,632		3,632	3,805
Service expenses	2,062		2,062	2,033
Choir and Organist	1,190		1,190	555
Training\ retreats Clergy \ readers	12		12	10
Youth\Holiday clubs\Sunday School	1,327		1,327	1,243
Printing , stationery and sundry goods	2,201		2,201	1,240
	106,986	4,134	111,120	106,344
<b><u>3(b) Costs of generating funds</u></b>				
Costs of Fund Raising	75	985	1,060	-
	75	985	1,060	-
<b><u>3(c) Grants from the Diocese</u></b>				
Payments from grants	-	156	156	611
	-	156	156	611
<b><u>TOTAL RESOURCES USED</u></b>	<b>107,061</b>	<b>5,275</b>	<b>112,336</b>	<b>106,955</b>

#### **4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS**

No wages or salaries were paid during the year.

No payments or expenses were paid during the year to any PCC members, persons closely connected with them or related parties.

#### **5. FIXED ASSETS FOR USE BY THE PCC**

##### **(a) Tangible (unrestricted and restricted)**

	<b>Buildings &amp; fixtures</b>
	<b>£</b>
At 1 January 2023	57,352
Disposals	-
Additions at cost	1,320
at 31 December 2023	58,672
Depreciation	
At 1 January 2023	52,969
Charge for year 2023	2,245
At 31 December 2023	55,214
Net Book Value at 1 January 2023	<b>4,383</b>
<b>Net Book Value at 31 December 2023</b>	<b>3,458</b>

Buildings comprise improvements to church rooms including replacement windows. The additions in 2023 are initial components that will be used to create a new audio visual system in early 2024.

##### **(b) Investments**

	<b>£</b>
Market value at 31 December 2022	<b>10,165</b>
Revaluation profit	956
Market value at 31 December 2023	<b>11,121</b>

Investments comprise a holding of 492 shares in CFB Church of England investment fund which were transferred into St John's books at 31 December 2001 (note 9 (i)).

#### **6. DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	3,551	3,229
Prepayments	767	691
Other debtors	2,462	2,450
	<b>6,780</b>	<b>6,370</b>

#### **7. LIABILITIES: FALLING DUE WITHIN 1 YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	<b>4,074</b>	<b>4,174</b>

#### **8. LIABILITIES: FALLING DUE AFTER 1 YEAR**

Nil	Nil
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## **9. FUND DETAILS**

The Designated Funds are the 2002 Diocesan Repair Fund.

The Restricted Funds are:

- (i) An investment asset previously held for St John's in the Diocese records. It is a legacy left to St John's more than 50 years ago for the upkeep of the Clergy stipend.
- (ii) The monies donated to Church fabric.
- (iii) Grant from Trinity URC Bromley Trust for specific purposes.

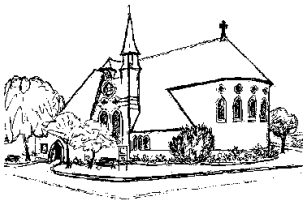
## **10. ANALYSIS OF NET ASSETS**

by fund	<b>Unrestricted Funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>TOTAL 2023</b>
	£	£	£	£
Tangible fixed assets (note 5(a))	3,458			3,458
Investment fixed asset (note 5(b))			11,121	11,121
Current assets	98,422	37,295	66,149	201,866
Liabilities	(4,074)			(4,074)
	<hr/> 97,806	<hr/> 37,295	<hr/> 77,270	<hr/> 212,371

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# Accounts

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**St John the Evangelist Bromley**  
www.saintjohnsbromley.com



**Annual Report**  
**and**  
**Financial Statements**  
**of the**  
**Parochial Church Council**  
**For the year ended 31 December 2022**

**Incumbent:**

The Reverend Andrew McClellan  
The Vicarage  
9, Orchard Road  
Bromley  
BR1 2PR

**Bank:**

NatWest  
Bromley Branch  
143 High Street  
Bromley  
BR1 1JH

**Independent Examiner**

Simon Kirk FCCA  
Aslan House  
10 Kinnaird Avenue  
BR1 4HG

Tel: 020 8460 1844 Email: vicar@saintjohnsbromley.com  
Registered Charity Number 1186819

# St John the Evangelist Bromley

## St John the Evangelist Church, Park Road, Bromley Annual Report for 2022

St John the Evangelist Church is situated in Park Road, Bromley.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

### Membership of the St John's Parochial Church Council (PCC)

PCC members who have served since 1 January 2022 until the date of this report are:

<i>PCC Chairman (Vicar of St John's)</i>	The Revd Andrew McClellan
<i>Curate</i>	The Revd Daniel Whiffin (Until 24 July 2022)
<i>Church Wardens</i>	Mr Ray Sims Mrs Elizabeth Bostock
<i>Representatives on the Deanery Synod</i>	Mr Edward Mason Mr Tomi Odukomaiya
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) Mrs Fiona Bentley (Secretary) Mrs Janet Alldread Mr Keith Buckley Mrs Alison Dixon Mrs Tina Hill (until 10 April 2022) Mrs Celia Tucker (until 10 April 2022) Mrs Sandra Stepanyenko Mrs Moira Morgan (until 10 April 2022) Mrs Linda Nash Mrs Emma Kerr Mr Duncan Cameron Mr Nathan Killington (from 10 April 2022) Mrs Celia Charwood (from 10 April 2022) Mrs Heather Lloyd (from 10 April 2022)

The method of appointment of PCC members is set out in the Church Representation Rules. All who attend St John's Church regularly – whether resident in the parish or not – are encouraged to register on the Electoral Roll and stand for election to the PCC.

### PCC responsibilities, meetings and committees

St John's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building including the church rooms.

The full PCC met 6 times during 2022 twice both in person and by video link and four times in person. Average attendance was 81%. The PCC is required by law to have a Standing Committee, which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met once during 2022. There are also 4 sub-committees, Finance, Fabric, Events and Youth & Children. The sub-committees meet on a regular basis and report various recommendations to the PCC.

## Electoral Roll membership and Church attendance

There were 110 parishioners on the Church Electoral Roll as at 31st December 2022. The average Sunday in person attendance during October 2022 was 77, with an average of 16 YouTube views in addition to this. Since some of these views will have been multiple people from the same household viewing together, we estimate a total Sunday attendance (live plus virtual) of over 95 per week.

## Financial review

This year has seen an improving position and a return to more normal services and activities as St John's recovers from the impacts and restrictions due to COVID-19. The continued support of church members and increased letting income from our church rooms has meant that overall income has increased almost 6% over 2021 after taking account of grants received in 2021.

This year's accounts shows a surplus of £4,258 on unrestricted income and expenditure and this was after spending £2,825 on projects. In addition we have installed a new storage unit for £3,499 which has been added to fixed assets. We have not needed to draw on our Repair Fund for projects in 2022.

Our unrestricted reserves of £88,517 remain at a similar level to 2021. Included in the unrestricted reserve is £36,067 retained to meet the reserves policy set out below. In addition St John's also holds designated funds in the Diocesan Repair Fund. The Repair fund is topped up from income each year and in 2022 £4,000 was added to the fund which now stands at £32,295. A further restricted reserve of £5,133 includes a small balance of £156 relating to the remainder of a grant received from the Diocese in 2020 which will be spent in 2023. St John's also holds a restricted investment currently valued at £10,165, a reduction on 2021 reflecting a change in market value.

Despite some continuing but reducing uncertainties during 2022 our financial results have allowed us to pay the full amount (£65,177) of the Pledge to the Diocese for 2022 and we were also able to maintain our "Giving Away" at 10% of our gross income.

## Reserves and investment policies

The following financial reserve policy has been agreed:

As from March 2014, it is the policy of the Church to maintain unrestricted funds, which are free reserves of the church, at a level which equates to at least four months' unrestricted expenditure. This provides sufficient funds to cover the management and administration and support costs. Unrestricted funds were maintained at this level throughout the year.

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

## Safeguarding

St John's PCC has reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our 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).

During the year a new Safeguarding Officer was appointed and they have completed the required training.

In November 2022 the PCC formally adopted the Diocese Safeguarding Policy.

## Vicar's review of the year

*We always thank God, the Father of our Lord Jesus Christ, when we pray for you, because we have heard of your faith in Christ Jesus and of the love you have for all God's people – the faith and love that spring from the hope stored up for you in heaven and about which you have already heard in the true message of the gospel that has come to you. In the same way, the gospel is bearing fruit and growing throughout the whole world – just as it has been doing among you since the day you heard it and truly understood God's grace.*

*Colossians 1:3-6*

When Paul thanks God for the Colossians at the beginning of his letter to them, it sparks off a train of thought in his mind about the way the good news of Jesus Christ grows throughout the whole world. Growth has been very much the theme of things at St John's in 2022, and that growth has been evident in a number of different ways.

First we have experienced a wonderful Growth in Numbers. Our Electoral Roll figure at the end of the year was 110 – the highest St John's has seen since 1989 – reflecting a steady increase over a number of years. Besides our official members, we have a healthy fringe of over 50 people who come to church services on an occasional basis and who (we pray) will commit themselves to St John's more and more. In a recent survey, many churches reported that their Sunday attendance has not yet returned to pre-pandemic levels, but by God's grace our figures at St John's are now higher than before COVID, and we additionally have people joining us online each week through our livestreamed services.

Secondly there has been a significant Growth in Activity. The events which had to be put on hold during the pandemic have now re-started live and in person, while some new events have been developed such as the Platinum Jubilee celebration and the Heroes Parent and Child Group. It has been very encouraging to see these supported well by church members and visitors alike. Even more important than numerical growth though harder to measure is Growth in Maturity. When Paul refers in Colossians 1 to the gospel "bearing fruit ... among you since the day you heard it and truly understood God's grace", he celebrates the fact that the Colossian Christians are increasing in their marks of mature Christian discipleship such as generosity, service, understanding and love. These are features of every growing church, and I am hugely encouraged as I look back over 2022 and consider this aspect of life at St John's. When God's people grow in numbers and in maturity, it is natural that the church experiences Growth in Resources, and this has been a noticeable feature of 2022 at St John's, as our end of year accounts show. Church members continue to show great generosity in supporting the work of St John's through financial giving as well as practical service, and we are in a healthy financial position at the start of 2023.

On a personal note, I have been enormously grateful to God for the ministry of our Curate, the Revd Daniel Whiffin. The impact of Daniel's ministry at St John's cannot be underestimated, with many church members experiencing Growth in Discipleship thanks to his down-to-earth, challenging and sensitive pastoring. Daniel had a central role in covering for me during my Extended Ministerial Development Leave (sabbatical), which ran from mid-April to mid-July. He left

St John's in July to become vicar of Bures, Little Cornard and Assington in Suffolk, where he has been welcomed with open arms.

As ever I would like to record my enormous debt of gratitude to everyone who has worked so hard this year at St John's – the cleaners, the flower arrangers, the sidespersons / welcomers and sacristans, the singers and musicians, the gardeners and lawn mowers, the Sunday School teachers and Crèche helpers, the members of our Church Council, those who have planned and run our special events, those who invited people to our events, those who have contributed financially, everyone who has prayed regularly for St John's – as well as all the other people I have no doubt forgotten to mention. It is always dangerous to single out individuals, but I would like to express my particular thanks to Wardens Ray Sims and Liz Bostock, Treasurers Lesley Pyle and Laura Mason, PCC Secretary Fiona Bentley, Sacristan Glynis Murton, Director of Music Moira Budds and our new Associate Organist Alfie Beston.

In conclusion I encourage us all to thank God for graciously enabling St John's to grow in all these various ways in 2022. May he now give us a Growth in Vision so that we may prepare ourselves and look forward to greater growth in the coming year and beyond.

A handwritten signature in blue ink, appearing to read 'Andrew McClellan', with a long horizontal flourish extending to the right.

Approved by the PCC on 22<sup>nd</sup> March 2023 and signed on its behalf by  
the Reverend Andrew McClellan (PCC Chairman)

## **Independent examiner's report to the members of St John the Evangelist Church, Bromley, Parochial Church council (PCC)**

I report on the accounts for the year ended 31<sup>st</sup> December 2022 which are set out on pages 7 to 14.

### **Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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

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

### **Basis of Independent Examiner's Statement**

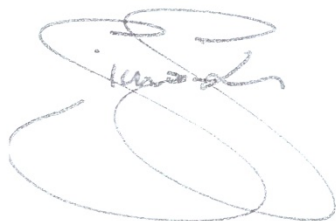
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Simon Kirk F.C.C.A. A.C.I.B.  
Aslan House  
10 Kinnaid Avenue  
Bromley  
BR1 4HG

2<sup>nd</sup> April 2023

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2022 £	2021 £
<b>INCOMING RESOURCES</b>	Notes					
Voluntary Income	2(a)	76,846	1,144	-	77,990	78,757
Activities for generating Funds	2(b)	3,338	-	-	3,338	3,166
Income from investments	2(c)	1,204	154	-	1,358	387
Income from Church activities	2(d)	28,070	-	-	28,070	23,598
Other incoming resources	2(e)	-	-	-	-	13,836
<b>TOTAL INCOMING RESOURCES</b>		<b>109,458</b>	<b>1,298</b>	<b>-</b>	<b>110,756</b>	<b>119,744</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)		-	-	-	1,274
Church activities	3(a)	105,200	1,144	-	106,344	105,726
Fees	3(c)	-	-	-	-	1,620
Diocesan Grants	3(d)	-	611	-	611	20,434
<b>TOTAL RESOURCES USED</b>		<b>105,200</b>	<b>1,755</b>	<b>-</b>	<b>106,955</b>	<b>129,054</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>4,258</b>	<b>(457)</b>	<b>-</b>	<b>3801</b>	<b>(9,310)</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		<b>(4,000)</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNREALISED LOSS/PROFIT ON INVESTMENT</b>		<b>-</b>	<b>-</b>	<b>(1,357)</b>	<b>(1,357)</b>	<b>1,442</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>258</b>	<b>3,543</b>	<b>(1,357)</b>	<b>2,444</b>	<b>(7,868)</b>
BALANCES BROUGHT FORWARD 1 JANUARY 2022		88,259	33,885	11,522	133,666	141,534
<b>BALANCES CARRIED FORWARD 31 DECEMBER 2022</b>		<b>88,517</b>	<b>37,428</b>	<b>10,165</b>	<b>136,110</b>	<b>133,666</b>

The notes on pages 9 to 14 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,  
BROMLEY

**BALANCE SHEET AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b><u>FIXED ASSETS</u></b>			
Tangible	5(a)	4,383	2,696
Investment	5(b)	10,165	11,522
		<b>14,548</b>	<b>14,218</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	6,370	7,353
Short Term Deposits		75,315	74,111
Cash at Bank		11,756	14,715
2002 Diocesan Repair Fund		32,295	28,141
		<b>125,736</b>	<b>124,320</b>
<b><u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u></b>			
	7	4,174	4,872
<b><u>NET CURRENT ASSETS</u></b>		<b>121,562</b>	<b>119,448</b>
<b><u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u></b>			
	8	-	-
<b><u>TOTAL NET ASSETS</u></b>		<b>136,110</b>	<b>133,666</b>
		£	£
<b><u>PARISH FUNDS</u></b>			
Unrestricted		88,517	88,259
Designated	10	32,295	28,141
Restricted	10	15,298	17,266
		<b>136,110</b>	<b>133,666</b>




Approved by the PCC on 22<sup>nd</sup> March 2023 and signed on its behalf by:  
Vicar: The Reverend Andrew McClellan (PCC Chairman)  
Church Warden: Ray Sims (PCC Vice Chair)

The notes on pages 9 to 14 form part of these accounts

# PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY

## Notes to the Financial Statements

For the year ended 31 December 2022

### 1. ACCOUNTING POLICIES

#### **Basis of financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### **Fund accounting**

Funds held by the Church fall into the following categories:

*Endowment funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

#### **Incoming resources**

Planned giving, collections and 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 quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other 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 expected to be paid over 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.

## **Fixed assets**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets calculated to write off the full cost or value less residual value of each asset over the estimated useful life. The principal rates are:

- Equipment over 3 years
- Refurbishment of the kitchen over 3 years
- Replacement of church room windows over 5 years
- Refurbishment of the toilet facilities over 10 years

Individual items with a purchase price of £2,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

## **2. INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>2(a) Voluntary Income</u></b>				
Gift Aided donations	45,919	-	45,919	48,888
Income tax recoverable	13,198	217	13,415	14,195
Other giving:				
Collections	6,391	927	7,318	4,900
Gift Day	2,300	-	2,300	2,724
Donations, legacies, etc	9,038	-	9,038	8,050
	<hr/> 76,846	<hr/> 1,144	<hr/> 77,990	<hr/> 78,757
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	3,338	-	3,338	3,166
	<hr/> 3,338	<hr/> -	<hr/> 3,338	<hr/> 3,166
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	1,204	154	1,358	387
	<hr/> 1,204	<hr/> 154	<hr/> 1,358	<hr/> 387
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	27,544	-	27,544	21,557
Fees	526	-	526	2,041
	<hr/> 28,070	<hr/> -	<hr/> 28,070	<hr/> 23,598
<b><u>2(e) Other incoming resources</u></b>				
Grant for Church Repairs	-	-	-	13,086
Grant for new initiative & technology	-	-	-	750
	<hr/> -	<hr/> -	<hr/> -	<hr/> 13,836
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>109,458</b>	<b>1,298</b>	<b>110,756</b>	<b>119,744</b>

### **3 RESOURCES USED**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>3(a) Church activities</u></b>				
Missionary and charitable giving:				
Church overseas:				
-Missionary societies	950	-	950	1,100
-Relief and development agencies	2,600	627	3,227	2,501
Home missions and other Church societies	5,090	517	5,607	5,610
Secular Charities	1,250	-	1,250	1,199
	9,890	1,144	11,034	10,410
Ministry:				
Pledge towards Ministry and other shared Diocesan costs	65,177		65,177	62,076
Clergy expenses	2,024		2,024	2,059
Vicarage expenses	5,368		5,368	3,670
Church Maintenance & Running expenses	12,043		12,043	18,604
Depreciation	1,812		1,812	1,618
Church room running costs	3,805		3,805	3,132
Service expenses	2,033		2,033	1,682
Choir and Organist	555		555	1,165
Training\ retreats Clergy \ readers	10		10	30
Youth\Holiday clubs\Sunday School	1,243		1,243	460
Printing , stationery and sundry goods	1,240		1,240	820
	105,200	1,144	106,344	105,726
<b><u>3(b) Costs of generating funds</u></b>				
Costs of Fund Raising	-	-	-	1,274
	-	-	-	1,274
<b><u>3(c) Fees</u></b>				
Fees due to the Diocese	-	-	-	1,620
	-	-	-	1,620
<b><u>3(d) Grants from the Diocese</u></b>				
Payments from grants	-	611	611	20,434
	-	611	611	20,434
<b><u>TOTAL RESOURCES USED</u></b>	<b>105,200</b>	<b>1,755</b>	<b>106,955</b>	<b>129,054</b>

#### **4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS**

No wages or salaries were paid during the year.

No payments or expenses were paid during the year to any PCC members, persons closely connected with them or related parties.

#### **5. FIXED ASSETS FOR USE BY THE PCC**

##### **(a) Tangible (unrestricted and restricted)**

	<b>Buildings</b>
	<b>£</b>
At 1 January 2022	53,853
Disposals	-
Additions at cost	3,499
at 31 December 2022	57,352
Depreciation	
At 1 January 2022	51,157
Charge for year 2022	1,812
At 31 December 2022	52,969
Net Book Value at 1 January 2022	2,696
<b>Net Book Value at 31 December 2022</b>	<b>4,383</b>

Buildings comprise improvements to church rooms including replacement windows. The addition in 2022 is a new storage unit.

##### **(b) Investments**

	<b>£</b>
Market value at 31 December 2021	<b>11,522</b>
Revaluation profit	(1,357)
Market value at 31 December 2022	<b>10,165</b>

Investments comprise a holding of 492 shares in CFB Church of England investment fund which were transferred into St John's books at 31 December 2001 (note 9 (i)).

#### **6. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	3,229	3,668
Prepayments	691	633
Other debtors	2,450	3,052
	<b>6,370</b>	<b>7,353</b>

#### **7. LIABILITIES: FALLING DUE WITHIN 1 YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	4,174	4,872

#### **8. LIABILITIES: FALLING DUE AFTER 1 YEAR**

	<b>Nil</b>	<b>Nil</b>
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## **9. FUND DETAILS**

The Designated Funds are the 2002 Diocesan Repair Fund.

The Restricted Funds are:

- (i) An investment asset previously held for St John's in the Diocese records. It is a legacy left to St John's more than 50 years ago for the upkeep of the Clergy stipend.
- (ii) The monies donated to Church fabric.
- (iii) Grants from the Diocese of Rochester for specific purposes.

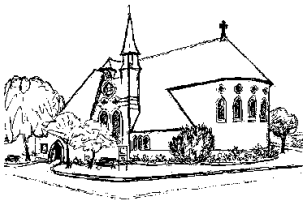
## **10. ANALYSIS OF NET ASSETS**

by fund	<b>Unrestricted Funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>TOTAL 2022</b>
	£	£	£	£
Tangible fixed assets (note 5(a))	4,383			4,383
Investment fixed asset (note 5(b))			10,165	10,165
Current assets	88,308	32,295	5,133	125,736
Liabilities	(4,174)			(4,174)
	<hr/> 88,517	<hr/> 32,295	<hr/> 15,298	<hr/> 136,110

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# Accounts

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**St John the Evangelist Bromley**  
www.saintjohnsbromley.com



**Annual Report**  
  
**and**  
  
**Financial Statements**  
  
**of the**  
  
**Parochial Church Council**  
  
**For the year ended 31 December 2021**

**Incumbent:**

The Reverend Andrew McClellan  
The Vicarage  
9, Orchard Road  
Bromley  
BR1 2PR

**Bank:**

NatWest  
Bromley Branch  
143 High Street  
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BR1 1JH

**Independent Examiner**

Simon Kirk FCCA  
Aslan House  
10 Kinnaird Avenue  
BR1 4HG

# St John the Evangelist Bromley

## St John the Evangelist Church, Park Road, Bromley Annual Report for 2021

St John the Evangelist Church is situated in Park Road, Bromley.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

### Membership of the St John's Parochial Church Council (PCC)

PCC members who have served since 1 January 2021 until the date of this report are:

<i>PCC Chairman (Vicar of St John's)</i>	The Revd Andrew McClellan
<i>Curate</i>	The Revd Daniel Whiffin
<i>Church Wardens</i>	Mr Ray Sims Mrs Elizabeth Bostock
<i>Representatives on the Deanery Synod</i>	Mr Edward Mason Mr Tomi Odukomaiya
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) Mrs Fiona Bentley (Secretary) Mrs Janet Alldread Mr Keith Buckley Mrs Alison Dixon Mrs Tina Hill Mrs Celia Tucker Mrs Sandra Stepanyenko Mrs Doris Sweet (until 9 May 2021) Mrs Moira Morgan Mrs Linda Nash Mrs Emma Kerr (since 9 May 2021) Mr Duncan Cameron (since 9 May 2021)

The method of appointment of PCC members is set out in the Church Representation Rules. All who attend St John's Church regularly – whether resident in the parish or not – are encouraged to register on the Electoral Roll and stand for election to the PCC.

### PCC responsibilities, meetings and committees

St John's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building including the church rooms.

The full PCC met 6 times during 2021 four times by video link and twice in person. Average attendance was 88%. The PCC is required by law to have a Standing Committee, which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met once during 2021. There are also 4 sub-committees, Finance, Fabric, Events and Youth & Children which was added as a sub-committee in 2021. The sub-committees meet on a regular basis and report various recommendations to the PCC.

## Electoral Roll membership and Church attendance

There were 97 parishioners on the Church Electoral Roll as at 31<sup>st</sup> December 2021. The average Sunday in person attendance during October 2021 was 61, with an average of 20 YouTube views in addition to this. Since some of these views will have been multiple people from the same household viewing together, we estimate a total Sunday attendance (live plus virtual) of 90 to 100 per week.

## Financial review

This has been another difficult year due to COVID-19 and the restrictions it has brought to St John's normal services and activities. However, reduced restrictions compared to 2020 have allowed in person attendance at services and some events in the latter part of the year. The continued support of church members and increased letting income from our church rooms has meant that overall income was maintained at 2020 levels.

This year's accounts shows a deficit of £2,748 on unrestricted income and expenditure but this is after spending £4,701 from our Repair Fund on a major project to replace part of the church perimeter wall. A grant from the Diocese of £5,000 in 2020 was also used for this project.

Another major project, to repair and refurbish the church floor, was met entirely from a grant of £13,086 from the Diocese (restricted income and expenditure).

Our unrestricted reserves of £88,259 have reduced slightly since 2020. Included in the unrestricted reserve is £34,576 retained to meet the reserves policy set out below. In addition St John's also holds designated funds in the Diocesan Repair Fund. The Repair fund is topped up from income each year and in 2021 £4,000 was added to the fund but £4,701 was withdrawn for the above mentioned perimeter wall project. The balance in the Diocesan Repair Fund now stands at £28,141. A further restricted reserve of £5,744 includes the balance of £766 relating to the remainder of a grant received from the Diocese in 2020 which is expected to be spent in 2022.

Despite continuing uncertainties during 2021 our financial results have allowed us to pay the full amount (£62,076) of the Pledge to the Diocese for 2021 and we were also able to return our "Giving Away" back up to 10% (8.8% in 2020) of our gross income (excluding Grants).

## Reserves and investment policies

The following financial reserve policy has been agreed:

As from March 2014, it is the policy of the Church to maintain unrestricted funds, which are free reserves of the church, at a level which equates to at least four months' unrestricted expenditure. This provides sufficient funds to cover the management and administration and support costs. Unrestricted funds were maintained at this level throughout the year.

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

## Safeguarding

St John's PCC has reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our 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).

The Safeguarding C2 module outstanding from 2020 was completed in 2021.

## Vicar's review of the year

*As Jesus was going into a village, ten men who had leprosy met him. They stood at a distance and called out in a loud voice, 'Jesus, Master, have pity on us!' When he saw them, he said, 'Go, show yourselves to the priests.' And as they went, they were cleansed.*

*One of them, when he saw he was healed, came back, praising God in a loud voice. He threw himself at Jesus' feet and thanked him – and he was a Samaritan.*

Luke 17:12-16

Whether as individual Christians or as a church family, it is always a good thing for us to look back at the blessings God has poured upon us and to express our thanks to him deliberately and carefully. 2021 has been a year of great blessing for St John's and I encourage all church members to join me in praising God for his grace and mercy shown to us in so many ways.

Our priority throughout the pandemic has been to *keep going*, and this has meant adapting to a constantly changing backdrop in order to keep people connected with one another and with St John's. When church buildings were closed, we developed online services. When congregational singing was prohibited, we listened to hymns sung by church members or watched recordings on screen. When social distancing was required, we developed a one-way system and double-spaced the seating in our building. When live children's activities were discouraged, we ran 4 O'Clock Church, Pathfinders and even a Half-Term Holiday Club via Zoom. When live pastoral visiting became impossible, we visited by phone. Social events and committee meetings also moved online. By pressing on with as full a programme as possible, we aimed to send a message to our church family and to the wider community that our confidence is in the sovereign God who is able to achieve more than we could ever ask or imagine.

Just as we did before the pandemic, we continue to pour time and effort into outreach and discipleship, recognising that God graciously calls us into a relationship with him and asks us to extend this invitation to those around us. We continue to focus on God's Word as our guide for all aspects of our life as individuals and as a church. I remain excited and encouraged by the number of people who meet to praise God, to pray and to study his word – not just at our midweek events such as the Lent Course, Church Prayer Meeting and 1-4-10, but in church Sunday by Sunday, coming along with the expectation that we will grow in knowledge, wisdom, understanding, maturity and love for God and his people.

As ever I would like to record my enormous debt of gratitude to everyone who has worked so hard this year at St John's – the cleaners, the flower arrangers, the sidespersons/welcomers and sacristans, the singers and musicians, the gardeners and lawn mowers, the Sunday School teachers and Crèche helpers, the members of our Church Council, those who have planned and run our special events, those who invited people to our events, those who have contributed financially, everyone who has prayed regularly for St John's – as well as all the other people I have no doubt forgotten to mention. It is always dangerous to single out individuals, but I would like to express my particular thanks to Wardens Ray Sims and Liz Bostock, Treasurers Lesley Pyle and

Laura Mason, PCC Secretary Fiona Bentley, Sacristan Glynis Murton, and Director of Music Moira Budds.

During this past year St John's has had numerous reasons to thank God for the ministry of our Curate, the Revd Daniel Whiffin. Daniel's commitment to the life of St John's and our local community has been outstanding, and the mission of our church has grown significantly as a result of his accessible, challenging and pastorally sensitive ministry as well as by new initiatives such as our new Heroes group on Saturday mornings. Daniel will have a central role in covering for me during my Extended Ministerial Development Leave (sabbatical), which is scheduled to run from mid-April to mid-July, and his curacy will formally come to an end sometime around the time I return. His exact schedule for leaving St John's will be subject to the Bishop's approval and to his finding a suitable post to take up, but he is unlikely to be still here by Christmas 2022. I would be grateful for the prayers of the PCC as we look ahead and start to plan how to maintain the ministry of St John's after his departure.

A handwritten signature in blue ink, appearing to read 'Andrew McClellan', with a long horizontal flourish extending to the right.

Approved by the PCC on 23<sup>rd</sup> March 2022 and signed on its behalf by  
the Reverend Andrew McClellan (PCC Chairman)

## **Independent examiner's report to the members of St John the Evangelist Church, Bromley, Parochial Church council (PCC)**

I report on the accounts for the year ended 31<sup>st</sup> December 2021 which are set out on pages 7 to 14.

### **Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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

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

### **Basis of Independent Examiner's Statement**

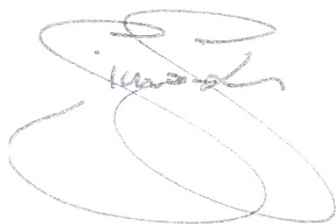
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Simon Kirk F.C.C.A. A.C.I.B.  
Aslan House  
10 Kinnaird Avenue  
Bromley  
BR1 4HG

25<sup>th</sup> March 2022

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2021 £	2020 £
<b>INCOMING RESOURCES</b>	Notes					
Voluntary Income	2(a)	75,485	3,272	-	<b>78,757</b>	82,965
Activities for generating Funds	2(b)	3,166	-	-	<b>3,166</b>	2,059
Income from investments	2(c)	352	35	-	<b>387</b>	693
Income from Church activities	2(d)	23,598	-	-	<b>23,598</b>	20,050
Other incoming resources	2(e)	-	13,836	-	<b>13,836</b>	7,419
<b>TOTAL INCOMING RESOURCES</b>		<b>102,601</b>	<b>17,143</b>	-	<b>119,744</b>	<b>113,186</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)	457	817	-	<b>1,274</b>	-
Church activities	3(a)	103,272	2,454	-	<b>105,726</b>	100,947
Fees	3(c)	1,620	-	-	<b>1,620</b>	672
Diocesan Grants	3(d)	-	20,434	-	<b>20,434</b>	54
<b>TOTAL RESOURCES USED</b>		<b>105,349</b>	<b>23,705</b>	-	<b>129,054</b>	<b>101,673</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>(2,748)</b>	<b>(6,562)</b>	-	<b>(9,310)</b>	<b>11,513</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		701	(701)	-	-	-
<b>UNREALISED PROFIT ON INVESTMENT</b>		-	-	1,442	<b>1,442</b>	649
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,047)</b>	<b>(7,263)</b>	<b>1,442</b>	<b>(7,868)</b>	<b>12,162</b>
BALANCES BROUGHT FORWARD 1 JANUARY 2021		90,306	41,148	10,080	<b>141,534</b>	129,372
<b>BALANCES CARRIED FORWARD 31 DECEMBER 2021</b>		<b>88,259</b>	<b>33,885</b>	<b>11,522</b>	<b>133,666</b>	<b>141,534</b>

The notes on pages 9 to 14 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,  
BROMLEY

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b><u>FIXED ASSETS</u></b>			
Tangible	5(a)	2,696	4,314
Investment	5(b)	11,522	10,080
		<b>14,218</b>	<b>14,394</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	7,353	4,397
Short Term Deposits		74,111	78,759
Cash at Bank		14,715	17,556
2002 Diocesan Repair Fund		28,141	28,807
		<b>124,320</b>	<b>129,519</b>
<b><u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u></b>			
	7	4,872	2,379
<b><u>NET CURRENT ASSETS</u></b>		<b>119,448</b>	<b>127,140</b>
<b><u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u></b>			
	8	-	-
<b><u>TOTAL NET ASSETS</u></b>		<b>133,666</b>	<b>141,534</b>
		£	£
<b><u>PARISH FUNDS</u></b>			
Unrestricted		88,259	90,306
Designated	10	28,141	28,807
Restricted	10	17,266	22,421
		<b>133,666</b>	<b>141,534</b>




Approved by the PCC on 23<sup>rd</sup> March 2022 and signed on its behalf by:  
Vicar: The Reverend Andrew McClellan (PCC Chairman)  
Church Warden: Ray Sims (PCC Vice Chair)

The notes on pages 9 to 14 form part of these accounts

## **PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY**

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

For the year ended 31 December 2021

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

##### **Basis of financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

##### **Fund accounting**

Funds held by the Church fall into the following categories:

*Endowment funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

##### **Incoming resources**

Planned giving, collections and 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 quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other 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 expected to be paid over 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.

## **Fixed assets**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets calculated to write off the full cost or value less residual value of each asset over the estimated useful life. The principal rates are:

- Equipment over 3 years
- Refurbishment of the kitchen over 3 years
- Replacement of church room windows over 5 years
- Refurbishment of the toilet facilities over 10 years

Individual items with a purchase price of £2,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

## **2. INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>£</b>	<b>£</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>2(a) Voluntary Income</u></b>				
Gift Aided donations	48,888	-	48,888	50,426
Income tax recoverable	13,540	655	14,195	14,849
Other giving:				
Collections	2,283	2,617	4,900	3,989
Gift Day	2,724	-	2,724	1,688
Donations, legacies, etc	8,050	-	8,050	12,013
	<hr/> 75,485	<hr/> 3,272	<hr/> 78,757	<hr/> 82,965
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	3,166	-	3,166	2,059
	<hr/> 3,166	<hr/> -	<hr/> 3,166	<hr/> 2,059
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	352	35	387	693
	<hr/> 352	<hr/> 35	<hr/> 387	<hr/> 693
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	21,557	-	21,557	19,173
Fees	2,041	-	2,041	877
	<hr/> 23,598	<hr/> -	<hr/> 23,598	<hr/> 20,050
<b><u>2(e) Other incoming resources</u></b>				
Grant for Church Repairs	-	13,086	13,086	5,000
Grant for new initiative & technology	-	750	750	2,419
	<hr/> -	<hr/> 13,836	<hr/> 13,836	<hr/> 7,419
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>102,601</b>	<b>17,143</b>	<b>119,744</b>	<b>113,186</b>

### **3 RESOURCES USED**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
			<b>2021</b>	<b>2020</b>
	£	£	£	£
<b><u>3(a) Church activities</u></b>				
Missionary and charitable giving:				
Church overseas:				
-Missionary societies	1,100	-	1,100	1,000
-Relief and development agencies	2,072	429	2,501	2,222
Home missions and other Church societies	4,283	1,327	5,610	5,456
Secular Charities	501	698	1,199	600
	<hr/> 7,956	<hr/> 2,454	<hr/> 10,410	<hr/> 9,278
Ministry:				
Pledge towards Ministry and other shared Diocesan costs	62,076		62,076	62,561
Clergy expenses	2,059		2,059	1,759
Vicarage expenses	3,670		3,670	3,103
Church Maintenance & Running expenses	18,604		18,604	13,886
Depreciation	1,618		1,618	1,618
Church room running costs	3,132		3,132	4,110
Service expenses	1,682		1,682	1,089
Choir and Organist	1,165		1,165	980
Training\ retreats Clergy \ readers	30		30	49
Youth\Holiday clubs\Sunday School	460		460	632
Printing , stationery and sundry goods	820		820	1,882
	<hr/> 103,272	<hr/> 2,454	<hr/> 105,726	<hr/> 100,947
<b><u>3(b) Costs of generating funds</u></b>				
Costs of Fund Raising	457	817	1,274	-
	<hr/> 457	<hr/> 817	<hr/> 1,224	<hr/> -
<b><u>3(c) Fees</u></b>				
Fees due to the Diocese	1,620	-	1,620	672
	<hr/> 1,620	<hr/> -	<hr/> 1,620	<hr/> 672
<b><u>3(d) Grants from the Diocese</u></b>				
Payments from grants	-	20,434	20,434	54
	<hr/> -	<hr/> 20,434	<hr/> 20,434	<hr/> 54
<b><u>TOTAL RESOURCES USED</u></b>	<b>105,349</b>	<b>23,705</b>	<b>129,054</b>	<b>101,673</b>

#### **4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS**

No wages or salaries were paid during the year.

No payments or expenses were paid during the year to any PCC members, persons closely connected with them or related parties.

#### **5. FIXED ASSETS FOR USE BY THE PCC**

##### **(a) Tangible (unrestricted and restricted)**

##### **Buildings**

£

At 1 January 2021	53,853
Disposals	-
Additions at cost	-
at 31 December 2021	53,853
Depreciation	
At 1 January 2021	49,539
Charge for year 2021	1,618
At 31 December 2021	51,157
Net Book Value at 1 January 2021	4,314
<b>Net Book Value at 31 December 2021</b>	<b>2,696</b>

Buildings comprise improvements to church rooms including replacement windows.

##### **(b) Investments**

£

Market value at 31 December 2020	<b>10,080</b>
Revaluation profit	1,442
Market value at 31 December 2021	<b>11,522</b>

Investments comprise a holding of 492 shares in CFB Church of England investment fund which were transferred into St John's books at 31 December 2001 (note 9 (i)).

#### **6. DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	3,668	3,410
Prepayments	633	741
Other debtors	3,052	246
	<b>7,353</b>	<b>4,397</b>

#### **7. LIABILITIES: FALLING DUE WITHIN 1 YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<b>4,872</b>	<b>2,379</b>

#### **8. LIABILITIES: FALLING DUE AFTER 1 YEAR**

**Nil Nil**

## **9. FUND DETAILS**

The Designated Funds are the 2002 Diocesan Repair Fund.

The Restricted Funds are:

- (i) An investment asset previously held for St John's in the Diocese records. It is a legacy left to St John's more than 50 years ago for the upkeep of the Clergy stipend.
- (ii) The monies donated to Church fabric.
- (iii) Grants from the Diocese of Rochester for specific purposes.

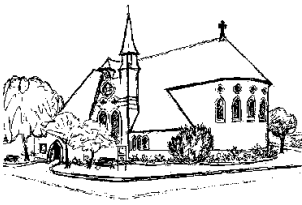
## **10. ANALYSIS OF NET ASSETS**

by fund	<b>Unrestricted Funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>TOTAL 2021</b>
	£	£	£	£
Tangible fixed assets (note 5(a))	2,696			2,696
Investment fixed asset (note 5(b))			11,522	11,522
Current assets	90,4352	28,141	5,744	124,320
Liabilities	(4,872)			(4,872)
	<hr/> 88,259	28,141	17,266	133,666

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# Accounts

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**St John the Evangelist Bromley**  
www.saintjohnsbromley.com



**Annual Report**  
**and**  
**Financial Statements**  
**of the**  
**Parochial Church Council**  
**For the year ended 31 December 2020**

**Incumbent:**

The Reverend Andrew McClellan  
The Vicarage  
9, Orchard Road  
Bromley  
BR1 2PR

**Bank:**

NatWest  
Bromley Branch  
143 High Street  
Bromley  
BR1 1JH

**Independent Examiner**

Simon Kirk FCCA  
Aslan House  
10 Kinnaird Avenue  
BR1 4HG

# St John the Evangelist Bromley

## St John the Evangelist Church, Park Road, Bromley Annual Report for 2020

St John the Evangelist Church is situated in Park Road, Bromley.

The Parochial Church Council (PCC) is a charity is registered with the Charity Commission.

### Membership of the St John's Parochial Church Council (PCC)

PCC members who have served since 1 January 2020 until the date of this report are:

<i>PCC Chairman (Vicar of St John's)</i>	The Revd Andrew McClellan
<i>Curate</i>	The Revd Daniel Whiffin
<i>Church Wardens</i>	Mr Ray Sims Mrs Elizabeth Bostock
<i>Representatives on the Deanery Synod</i>	Mrs Janet Alldread (until 18 October 2020) Mr Edward Mason (from 18 October 2020) Mr Jonathan King (until 18 October 2020) Mr Tomi Odukomaiya (from 18 October 2020)
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) Mrs Fiona Bentley (Secretary) Mrs Janet Alldread Mr Keith Buckley Mrs Alison Dixon Mr Nicholas Hill (until 13 December 2020) Mrs Tina Hill Mrs Celia Tucker Mrs Sandra Stepanyenko Mrs Doris Sweet Mrs Moira Morgan Mrs Linda Nash

The method of appointment of PCC members is set out in the Church Representation Rules. All who attend St John's Church regularly – whether resident in the parish or not – are encouraged to register on the Electoral Roll and stand for election to the PCC.

### PCC responsibilities, meetings and committees

St John's PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building including the church rooms.

The full PCC met 6 times during 2020 including once by correspondence and four times by video link. Average attendance was 85%. The PCC is required by law to have a Standing Committee, which has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met once during 2020. There are also 3 sub-committees, Finance, Fabric and Events, which meet on a regular basis and report various recommendations to the PCC.

## Electoral Roll membership and Church attendance

There were 105 parishioners on the Church Electoral Roll as at 31<sup>st</sup> December 2020. The average Sunday in person attendance during October 2020 was 60, which is lower than usual due to COVID-19 restrictions. Sunday services were all streamed online, with an average of 25 YouTube views each week in October. Since some of these views will have been multiple people from the same household viewing together, we estimate a total Sunday attendance (live plus virtual) of 90 to 100 per week.

## Financial review

This has been a difficult year due to COVID-19 and the restrictions it has brought to St John's normal services and activities. However, with the enormous support of church members, St John's has been able to continue to build on the financial results of the previous three years and has returned a surplus.

This year's accounts show a surplus of £3,785 although this is in part due to the postponement of some projects originally planned. However, this surplus allows St John's to re-plan those projects for 2021. This surplus has meant that St John's has not had to draw on its reserves.

The expenses in 2020 include an electricity bill of some £900 relating to an oversight in checking church heating appliances were switched off when the first government COVID-19 lockdown was announced. This unfortunate oversight has resulted in a review of our risk register and the checklist to follow for any temporary church closures.

Our unrestricted reserves of £90,306 have been maintained at the same level as 2019. Included in the unrestricted reserve is £33,320 retained to meet the reserves policy set out below. In addition St John's also holds designated funds in the Diocesan Repair Fund. During the year it had planned to draw down £5,000 for a repair project which has had to be delayed and is now due for completion in 2021. The balance in the Diocesan Repair Fund now stands at £28,807. A further restricted reserve of £22,421 includes the balance of two grants totalling £7,365 received from the Diocese in 2020. The spending of these funds has been delayed due to the COVID-19 restrictions in place during 2020 but will be spent during 2021.

Despite significant uncertainties during 2020 our financial results have allowed us to pay the full amount (£62,561) of the Pledge to the Diocese for 2020 but we were only able to commit to 8.8% of our "Giving Away" plan of 10% of our gross income (excluding Grants).

## Reserves and investment policies

The following financial reserve policy has been agreed:

As from March 2014, it is the policy of the Church to maintain unrestricted funds, which are free reserves of the church, at a level which equates to at least four months' unrestricted expenditure. This provides sufficient funds to cover the management and administration and support costs. Unrestricted funds were maintained at this level throughout the year.

It is our policy to invest our funds balances with the CBF Church of England Deposit Fund.

## Safeguarding

St John's PCC have reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our 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).

There has been some delay in courses for the Safeguarding C2 module in 2020 but two out of four required to complete that training did so in 2020 with two waiting for training opportunities to be announced in 2021.

## Vicar's review of the year

*Jesus Christ is the same yesterday and today and for ever.*

Hebrews 13:8

Looking back on a year filled with more numerous and further-reaching changes than anyone could have thought possible, I am reminded of those Bible verses which encourage us to reflect on the unchanging nature of God, the permanence of his word and the total reliability of his promises.

With church buildings locked down for the majority of 2020, restrictions on travel (even on foot), events cancelled, schools closed, stay at home orders, businesses closing, workers furloughed or laid off completely, supermarkets imposing purchase limits on items, holiday plans shelved and family reunions moving online, it would have been hard to point to many aspects of life which remained fixed and certain. But as the Scriptures tell us and as the old hymn affirms:

“We blossom and flourish as leaves on the tree,  
And wither and perish -- but naught changeth Thee.”

God has always existed and will exist forever. God always has been and always will be the Sovereign King of the universe. God is love, and his love for his creation remains unshakeable even in the face of global pandemic.

2020 has been a year of discovery for us at St John's. I won't attempt to list all the new skills which we have had to learn in order to adapt to the changing situation, many of which I had not even heard of this time last year. Through all this the patient resilience of our church members has been a tremendous encouragement to me personally, as people have continued to attend our services whether live or online, to participate in our social events, to support the ministry through generous financial giving, to pray for the growth of God's kingdom in our local community, and to invite friends and family, neighbours and colleagues to come along and find out what is happening.

During this time of constant change, I have had numerous occasions to thank God for the ministry of our Curate, the Revd Daniel Whiffin. Daniel's commitment to the life of St John's and our local community has been inspirational, and he has used his wealth of IT skills and experience to great effect, providing accessible, challenging and pastorally sensitive ministry against a constantly shifting backdrop. His curacy has had a somewhat unconventional shape as a result of lockdown, but his ability to solve problems creatively has developed to the point where no future ministry will be too challenging for him!

As well as Daniel, I would like as ever to record my enormous debt of gratitude to everyone who has worked so hard this year at St John's, in the brief time before lockdown and since then, and often in new roles. It is always dangerous to single out individuals, but I would like to express my particular thanks to Church Wardens Ray Sims and Liz Bostock, Treasurers Lesley Pyle and Laura Mason, PCC Secretary Fiona Bentley, Sacristan Glynis Murton, and Director of Music Moira Budds. Huge thanks also to my retired colleague the Revd John Ilson and his wife Joyce, who

moved away from Bromley in March but who keep in touch through phone calls and through their prayers. They are very much missed.

I continue to thank God for the gracious nurturing ministry of my predecessor Hugh Broadbent and his wife Jane. Hugh died on 29th November after a year-long battle with pancreatic cancer, and in his final hours he was listening to the CD of the St John's choir singing anthems which he himself had written. One of the CD tracks was played in our service of Nine Lessons and Carols on 20th December to celebrate Hugh's long and happy association with St John's, his wonderful gift for words and music and his lively faith in the unchanging love of Christ, which held him firm in his final illness.

A handwritten signature in blue ink, appearing to read 'Andrew McClellan', with a long horizontal flourish extending to the right.

Approved by the PCC on 25<sup>th</sup> March 2021 and signed on its behalf by  
the Reverend Andrew McClellan (PCC Chairman)

## **Independent examiner's report to the members of St John the Evangelist Church, Bromley, Parochial Church council (PCC)**

I report on the accounts for the year ended 31<sup>st</sup> December 2020 which are set out on pages 7 to 14.

### **Respective responsibilities of the PCC and the Independent Examiner**

The members of the PCC 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

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

### **Basis of Independent Examiner's Statement**

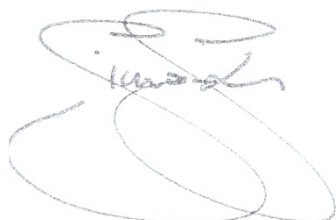
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC 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 the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

1. Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting records 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.



Simon Kirk F.C.C.A. A.C.I.B.  
Aslan House  
10 Kinnaird Avenue  
Bromley  
BR1 4HG

30<sup>th</sup> March 2021

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2020 £	2019 £
<b>INCOMING RESOURCES</b>	Notes					
Voluntary Income	2(a)	81,307	1,658	-	82,965	81,425
Activities for generating Funds	2(b)	2,059	-	-	2,059	10,342
Income from investments	2(c)	330	363	-	693	838
Income from Church activities	2(d)	20,050	-	-	20,050	29,170
Other incoming resources	2(e)	-	7,419	-	7,419	
<b>TOTAL INCOMING RESOURCES</b>		<b>103,776</b>	<b>9,440</b>	<b>-</b>	<b>113,186</b>	<b>121,775</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)	-	-	-	-	2,126
Church activities	3(a)	99,289	1,658	-	100,947	118,473
Fees	3(c)	672	-	-	672	
Diocesan Grants	3(d)	-	54	-	54	
<b>TOTAL RESOURCES USED</b>		<b>99,961</b>	<b>1,712</b>	<b>-</b>	<b>101,673</b>	<b>120,599</b>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>		<b>3,785</b>	<b>7,728</b>	<b>-</b>	<b>11,513</b>	<b>1,176</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		(4000)	4,000	-	-	-
<b>UNREALISED PROFIT ON INVESTMENT</b>		-	-	649	649	1,486
<b>NET MOVEMENT IN FUNDS</b>		<b>(215)</b>	<b>11,728</b>	<b>649</b>	<b>12,162</b>	<b>2,662</b>
BALANCES BROUGHT FORWARD 1 JANUARY 2020		90,521	29,420	9,431	129,372	126,710
<b>BALANCES CARRIED FORWARD 31 DECEMBER 2020</b>		<b>90,306</b>	<b>41,148</b>	<b>10,080</b>	<b>141,534</b>	<b>129,372</b>

The notes on pages 9 to 14 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,  
BROMLEY

**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b><u>FIXED ASSETS</u></b>			
Tangible	5(a)	4,314	5,932
Investment	5(b)	10,080	9,431
		<b>14,394</b>	<b>15,363</b>
<b><u>CURRENT ASSETS</u></b>			
Debtors	6	4,397	5,028
Short Term Deposits		78,759	78,146
Cash at Bank		17,556	10,857
2002 Diocesan Repair Fund		28,807	24,726
		<b>129,519</b>	<b>118,757</b>
<b><u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u></b>			
	7	2,379	4,748
<b><u>NET CURRENT ASSETS</u></b>		<b>127,140</b>	<b>114,009</b>
<b><u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u></b>			
	8	-	-
<b><u>TOTAL NET ASSETS</u></b>		<b>141,534</b>	<b>129,372</b>
		£	£
<b><u>PARISH FUNDS</u></b>			
Unrestricted		90,306	90,521
Designated	10	28,807	24,726
Restricted	10	22,421	14,125
		<b>141,534</b>	<b>129,372</b>




Approved by the PCC on 25 March 2021 and signed on its behalf by:  
Vicar: The Reverend Andrew McClellan (PCC Chairman)  
Church Warden: Elizabeth Bostock (PCC Vice Chair)

The notes on pages 9 to 14 form part of these accounts

## **PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY**

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

For the year ended 31 December 2020

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

##### **Basis of financial statements**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention except for the valuations of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

##### **Fund accounting**

Funds held by the Church fall into the following categories:

*Endowment funds* are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

*Restricted funds* comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

*Unrestricted funds* are income funds which are to be spent on the PCC's general purposes.

*Designated funds* are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

##### **Incoming resources**

Planned giving, collections and 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 quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other 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 expected to be paid over 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.

## **Fixed assets**

Tangible fixed assets are included in the balance sheet at cost or at market value at the date of the gift. Depreciation is provided on all tangible fixed assets calculated to write off the full cost or value less residual value of each asset over the estimated useful life. The principal rates are:

- Equipment over 3 years
- Refurbishment of the kitchen over 3 years
- Replacement of church room windows over 5 years
- Refurbishment of the toilet facilities over 10 years

Individual items with a purchase price of £2,000 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

## **2. INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>TOTAL FUNDS</b>	
	<b>£</b>	<b>£</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>2(a) Voluntary Income</u></b>				
Gift Aided donations	50,426	-	50,426	50,467
Income tax recoverable	14,576	273	14,849	14,717
Other giving:				
Collections	2,604	1,385	3,989	5,172
Gift Day	1,688	-	1,688	1,875
Donations, appeals, etc	12,013	-	12,013	9,194
	<hr/> 81,307	<hr/> 1,658	<hr/> 82,965	<hr/> 81,425
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	2,059	-	2,059	10,342
	<hr/> 2,059	<hr/> -	<hr/> 2,059	<hr/> 10,342
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	330	363	693	838
	<hr/> 330	<hr/> 363	<hr/> 693	<hr/> 838
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	19,173	-	19,173	27,528
Fees	877	-	877	1,642
	<hr/> 20,050	<hr/> -	<hr/> 20,050	<hr/> 29,170
<b><u>2(e) Other incoming resources</u></b>				
Grant for Church Repairs	-	5,000	5,000	-
Grant for new initiative	-	2,419	2,419	-
	<hr/> -	<hr/> 7,419	<hr/> 7,419	<hr/> -
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b>103,746</b>	<b>9,440</b>	<b>113,186</b>	<b>121,775</b>

### **3 RESOURCES USED**

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2020	2019
	£	£	£	£
<b><u>3(a) Church activities</u></b>				
Missionary and charitable giving:				
Church overseas:				
-Missionary societies	1,000	-	1,000	1,500
-Relief and development agencies	1,600	622	2,222	3,583
Home missions and other Church societies	4,420	1,036	5,456	6,179
Secular Charities	600	-	600	914
	7,620	1,658	9,278	12,176
 Ministry:				
Pledge towards Ministry and other shared Diocesan costs	62,561		62,561	62,560
Clergy expenses	1,759		1,759	2,451
Vicarage expenses	3,103		3,103	3,160
Church Maintenance & Running expenses	13,886		13,886	21,595
Depreciation	1,618		1,618	4,308
Church room running costs	4,110		4,110	5,264
Service expenses	1,089		1,089	856
Choir and Organist	980		980	2,150
Training\ retreats Clergy \ readers	49		49	572
Youth\Holiday clubs\Sunday School	632		632	654
Printing , stationery and sundry goods	1,882		1,882	2,727
	99,289	1,658	100,947	118,473
 <b><u>3(b) Costs of generating funds</u></b>				
Costs of Fund Raising	-	-	-	2,126
	-	-	-	2,126
 <b><u>3(c) Fees</u></b>				
Fees due to the Diocese	672	-	672	-
	672	-	672	-
 <b><u>3(d) Grants from the Diocese</u></b>				
Payments from grants	-	54	54	-
	-	54	54	-
 <b><u>TOTAL RESOURCES USED</u></b>	 <b>99,961</b>	 <b>1,712</b>	 <b>101,673</b>	 <b>120,599</b>

#### **4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS**

No wages or salaries were paid during the year.

No payments or expenses were paid during the year to any PCC members, persons closely connected with them or related parties.

#### **5. FIXED ASSETS FOR USE BY THE PCC**

##### **(a) Tangible (unrestricted and restricted)**

	<b>Buildings</b>
	<b>£</b>
At 1 January 2020	53,853
Disposals	-
Additions at cost	-
at 31 December 2020	53,853
Depreciation	
At 1 January 2020	47,921
Charge for year 2020	1,618
At 31 December 2020	49,539
Net Book Value at 1 January 2020	5,932
<b>Net Book Value at 31 December 2020</b>	<b>4,314</b>

Buildings comprise improvements to church rooms including replacement windows.

##### **(b) Investments**

	<b>£</b>
Market value at 31 December 2019	<b>9,431</b>
Revaluation profit	649
Market value at 31 December 2020	<b>10,080</b>

Investments comprise a holding of 492 shares in CFB Church of England investment fund which were transferred into St John's books at 31 December 2001 (note 9 (i)).

#### **6. DEBTORS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income tax recoverable	3,410	3,548
Prepayments	741	384
Other debtors	246	1,096
	<b>4,397</b>	<b>5,028</b>

#### **7. LIABILITIES: FALLING DUE WITHIN 1 YEAR**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals	<b>2,379</b>	<b>4,748</b>

#### **8. LIABILITIES: FALLING DUE AFTER 1 YEAR**

Nil	Nil
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## **9. FUND DETAILS**

The Designated Funds are the 2002 Diocesan Repair Fund.

The Restricted Funds are:

- (i) An investment asset previously held for St John's in the Diocese records. It is a legacy left to St John's more than 50 years ago for the upkeep of the Clergy stipend.
- (ii) The monies donated to Church fabric.
- (iii) Grants from the Diocese of Rochester for specific purposes.

## **10. ANALYSIS OF NET ASSETS**

by fund	<b>Unrestricted Funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>TOTAL 2020</b>
	£	£	£	£
Tangible fixed assets (note 5(a))	4,314		-	4,314
Investment fixed asset (note 5(b))			10,080	10,080
Current assets	88,371	28,807	12,341	129,519
Liabilities	(2,379)		-	(2,379)
	<hr/> 90,306	<hr/> 28,807	<hr/> 22,421	<hr/> 141,534