

St John the Evangelist Bromley
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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
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Registered Charity Number 1186819

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 31st 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', followed by a long horizontal flourish.

Approved by the PCC on 25th 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 31st 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

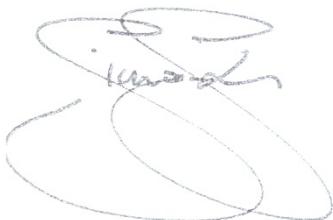
My examination was carried out in accordance with the general directions given by the Charity Commission.

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

30th 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 £
	Notes					
INCOMING RESOURCES						
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	
TOTAL INCOMING RESOURCES		103,776	9,440	-	113,186	121,775
RESOURCES USED						
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	
TOTAL RESOURCES USED		99,961	1,712	-	101,673	120,599
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		3,785	7,728	-	11,513	1,176
FUNDS DESIGNATED TO REPAIR FUND		(4000)	4,000	-	-	-
UNREALISED PROFIT ON INVESTMENT		-	-	649	649	1,486
NET MOVEMENT IN FUNDS		(215)	11,728	649	12,162	2,662
BALANCES BROUGHT FORWARD 1 JANUARY 2020		90,521	29,420	9,431	129,372	126,710
BALANCES CARRIED FORWARD 31 DECEMBER 2020		90,306	41,148	10,080	141,534	129,372

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 £
<u>FIXED ASSETS</u>			
Tangible	5(a)	4,314	5,932
Investment	5(b)	10,080	9,431
		14,394	15,363
<u>CURRENT ASSETS</u>			
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
		129,519	118,757
<u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u>			
	7	2,379	4,748
<u>NET CURRENT ASSETS</u>			
		127,140	114,009
<u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u>			
	8	-	-
<u>TOTAL NET ASSETS</u>			
		141,534	129,372
		£	£
<u>PARISH FUNDS</u>			
Unrestricted		90,306	90,521
Designated	10	28,807	24,726
Restricted	10	22,421	14,125
		141,534	129,372




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

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2020	2019
	£	£	£	£
<u>2(a) Voluntary Income</u>				
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
	<u>81,307</u>	<u>1,658</u>	<u>82,965</u>	<u>81,425</u>
 <u>2(b) Activities for generating Funds</u>				
Fetes, bazaars, book stall, other fund raising events	2,059	-	2,059	10,342
	<u>2,059</u>	<u>-</u>	<u>2,059</u>	<u>10,342</u>
 <u>2(c) Income from investments</u>				
Interest & Dividends	330	363	693	838
	<u>330</u>	<u>363</u>	<u>693</u>	<u>838</u>
 <u>2(d) Income from Church activities</u>				
Church hall lettings	19,173	-	19,173	27,528
Fees	877	-	877	1,642
	<u>20,050</u>	<u>-</u>	<u>20,050</u>	<u>29,170</u>
 <u>2(e) Other incoming resources</u>				
Grant for Church Repairs	-	5,000	5,000	-
Grant for new initiative	-	2,419	2,419	-
	<u>-</u>	<u>7,419</u>	<u>7,419</u>	<u>-</u>
 <u>TOTAL INCOMING RESOURCES</u>	103,746	9,440	113,186	121,775

3 RESOURCES USED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2020	2019
	£	£	£	£
<u>3(a) Church activities</u>				
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
	<hr/> 7,620	<hr/> 1,658	<hr/> 9,278	<hr/> 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
	<hr/> 99,289	<hr/> 1,658	<hr/> 100,947	<hr/> 118,473
 <u>3(b) Costs of generating funds</u>				
Costs of Fund Raising	-	-	-	2,126
	<hr/> -	<hr/> -	<hr/> -	<hr/> 2,126
 <u>3(c) Fees</u>				
Fees due to the Diocese	672	-	672	-
	<hr/> 672	<hr/> -	<hr/> 672	<hr/> -
 <u>3(d) Grants from the Diocese</u>				
Payments from grants	-	54	54	-
	<hr/> -	<hr/> 54	<hr/> 54	<hr/> -
 <u>TOTAL RESOURCES USED</u>	 99,961	 1,712	 101,673	 120,599

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 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
Net Book Value at 31 December 2020	4,314

Buildings comprise improvements to church rooms including replacement windows.

(b) Investments

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

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

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

7. LIABILITIES: FALLING DUE WITHIN 1 YEAR

	2020	2019
	£	£
Accruals	2,379	4,748

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	Unrestricted Funds £	Designated funds £	Restricted funds £	TOTAL 2020 £
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)
	90,306	28,807	22,421	141,534