

**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 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

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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 Odukamaiya
<i>Elected Members</i>	Mrs Lesley Pyle (Co-Treasurer) Mrs Fiona Bentley (Secretary) Mrs Janet Aldread 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', followed by a long horizontal flourish.

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**

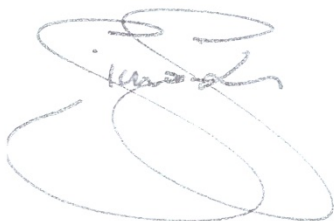
My examination was carried out in accordance with the general directions given by the Charity Commission.

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 Kinnaird 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**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>TOTAL FUNDS</b>	
		£	£	£	<b>2022 £</b>	<b>2021 £</b>
	Notes					
<b>INCOMING RESOURCES</b>						
Voluntary Income	2(a)	76,846	1,144	-	<b>77,990</b>	<b>78,757</b>
Activities for generating Funds	2(b)	3,338	-	-	<b>3,338</b>	<b>3,166</b>
Income from investments	2(c)	1,204	154	-	<b>1,358</b>	<b>387</b>
Income from Church activities	2(d)	28,070	-	-	<b>28,070</b>	<b>23,598</b>
Other incoming resources	2(e)	-	-	-	-	<b>13,836</b>
<b>TOTAL INCOMING RESOURCES</b>		<b>109,458</b>	<b>1,298</b>	-	<b>110,756</b>	<b>119,744</b>
<b>RESOURCES USED</b>						
Costs of generating funds	3(b)	-	-	-	-	<b>1,274</b>
Church activities	3(a)	105,200	1,144	-	<b>106,344</b>	<b>105,726</b>
Fees	3(c)	-	-	-	-	<b>1,620</b>
Diocesan Grants	3(d)	-	611	-	<b>611</b>	<b>20,434</b>
<b>TOTAL RESOURCES USED</b>		<b>105,200</b>	<b>1,755</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>3801</b>	<b>(9,310)</b>
<b>FUNDS DESIGNATED TO REPAIR FUND</b>		<b>(4,000)</b>	<b>4,000</b>	-	-	-
<b>UNREALISED LOSS/PROFIT ON INVESTMENT</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	<b>133,666</b>	<b>141,534</b>
<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>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
	<u>76,846</u>	<u>1,144</u>	<u>77,990</u>	<u>78,757</u>
<b><u>2(b) Activities for generating Funds</u></b>				
Fetes, bazaars, book stall, other fund raising events	3,338	-	3,338	3,166
	<u>3,338</u>	<u>-</u>	<u>3,338</u>	<u>3,166</u>
<b><u>2(c) Income from investments</u></b>				
Interest & Dividends	1,204	154	1,358	387
	<u>1,204</u>	<u>154</u>	<u>1,358</u>	<u>387</u>
<b><u>2(d) Income from Church activities</u></b>				
Church hall lettings	27,544	-	27,544	21,557
Fees	526	-	526	2,041
	<u>28,070</u>	<u>-</u>	<u>28,070</u>	<u>23,598</u>
<b><u>2(e) Other incoming resources</u></b>				
Grant for Church Repairs	-	-	-	13,086
Grant for new initiative & technology	-	-	-	750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,836</u>
<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>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	<b>4,174</b>	<b>4,872</b>

#### **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