

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 Odukamaiya 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.*

Psalms 100

Psalms 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 20th 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 31st 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

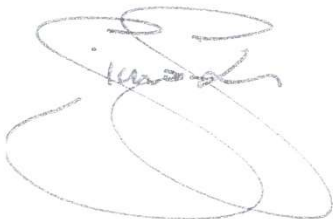
My examination was carried out in accordance with the general directions given by the Charity Commission.

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

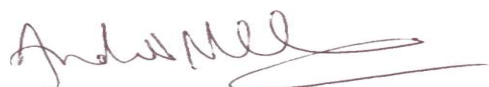
		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS	
		£	£	£	2023 £	2022 £
	Notes					
INCOMING RESOURCES						
Voluntary Income	2(a)	78,851	5,043	-	83,894	77,990
Activities for generating Funds	2(b)	3,654	-	-	3,654	3,338
Income from investments	2(c)	3,624	2,248	-	5,872	1,358
Income from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

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 £
<u>FIXED ASSETS</u>			
Tangible	5(a)	3,458	4,383
Investment	5(b)	11,121	10,165
		14,579	14,548
<u>CURRENT ASSETS</u>			
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
		201,866	125,736
<u>LIABILITIES: FALLING DUE WITHIN ONE YEAR</u>			
	7	4,074	4,174
<u>NET CURRENT ASSETS</u>		197,792	121,562
<u>LIABILITIES: FALLING DUE AFTER ONE YEAR</u>			
	8	-	-
<u>TOTAL NET ASSETS</u>		212,371	136,110
		£	£
<u>PARISH FUNDS</u>			
Unrestricted		97,806	88,517
Designated	10	37,295	32,295
Restricted	10	77,270	15,298
		212,371	136,110




Approved by the PCC on 20th 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

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2023	2022
	£	£	£	£
<u>2(a) Voluntary Income</u>				
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
	78,851	5,043	83,894	77,990
 <u>2(b) Activities for generating Funds</u>				
Fetes, bazaars, book stall, other fund raising events	3,654	-	3,654	3,338
	3,654	-	3,654	3,338
 <u>2(c) Income from investments</u>				
Interest & Dividends	3,624	2,248	5,872	1,358
	3,624	2,248	5,872	1,358
 <u>2(d) Income from Church activities</u>				
Church hall lettings	33,364	-	33,364	27,544
Fees	857	-	857	526
	34,221	-	34,221	28,070
 <u>2(e) Other incoming resources</u>				
Grant for new initiative & technology	-	-	-	-
Grant from Trinity URC Bromley Trust	-	60,000	60,000	-
	-	60,000	60,000	-
 <u>TOTAL INCOMING RESOURCES</u>	120,350	67,291	187,641	110,756

3 RESOURCES USED

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
			2023	2022
	£	£	£	£
<u>3(a) Church activities</u>				
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
<u>3(b) Costs of generating funds</u>				
Costs of Fund Raising	75	985	1,060	-
	75	985	1,060	-
<u>3(c) Grants from the Diocese</u>				
Payments from grants	-	156	156	611
	-	156	156	611
<u>TOTAL RESOURCES USED</u>	107,061	5,275	112,336	106,955

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 & fixtures £
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	4,383
Net Book Value at 31 December 2023	3,458

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

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

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

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

7. LIABILITIES: FALLING DUE WITHIN 1 YEAR

	2023 £	2022 £
Accruals	4,074	4,174

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	Unrestricted Funds £	Designated funds £	Restricted funds £	TOTAL 2023 £
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)
	97,806	37,295	77,270	212,371