



## **St Augustine's Church**

### **Grove Park, Lee**

Registered Charity No. 1191496

## **Annual Report and Financial Statements of the Parochial Church Council**

For the year ended 31 December 2023

### **Vicar:**

Revd Gavin Berriman  
336 Baring Road, Grove Park  
London SE12 0DX

**Churchwardens:** Alison Burt and Bruce Nyazika

**Treasurer:** Bernard Hawes

### **Bank:**

HSBC Bromley

**Independent Examiner:** Neil Haggart

### **Administrative Information**

St Augustine's Church is situated in Baring Road, Grove Park and is formally known as St Augustine's Church, Lee. It is part of the Diocese of Southwark within the Church of England. The correspondence address is 336 Baring Road, London SE12 0DX. It is registered with the Charity Commission, Charity Number 1191496.

### **Structure, Governance and Management**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Councils (Powers) Measure 1956. PCC members, who are the Charity Trustees, are appointed in accordance with the Church Representation Rules. At St Augustine's the membership of the PCC consists of the Vicar, Churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. Two additional members were co-opted as PCC Secretary and Treasurer. All eligible members of the congregation are encouraged to register on the electoral roll, membership of which currently stands at 118.

PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how funds are to be spent. The full PCC met six times during the year. The Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Contact details for any safeguarding issues can be found on the church website.

### **Aims and Purposes**

St Augustine's is an Anglican parish church within the Diocese of Southwark, the main purpose of which is to serve the community as a place of worship and prayer, as a place of friendship and support and as a place to celebrate special occasions.

### **Objectives and Activities**

The PCC has the responsibility of co-operating with the Vicar in promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical. It achieves this objective by provision of regular public worship open to all; by provision of sacred space for personal prayer and contemplation; through pastoral work and the teaching of Christianity; through links with the local schools and community and through support of other charities in the UK and overseas. The PCC is responsible for the maintenance of the church hall and this is normally used by several community groups as well as youth uniformed organisations. The meetings of these groups have returned to normality after disruption in earlier years due to the pandemic.

## **Achievements and Performance**

Recognising that the Covid pandemic continued to affect our community despite normality returning to daily life, St Augustine's continued with its' aim of getting the balance right so that everyone felt comfortable in the church environment, having the previous year re-introduced the sharing of the peace, servers, readers, the re-opening of the children's corner, taking the chalice and the relaxation of social distancing. This allowed members to choose what and when they were ready to participate in our regular worship.

Maintaining the church and premises was an ongoing challenge. Statutory maintenance has continued, and completion of the major works identified in the last quinquennial report was achieved. The restoration of the church organ, a significant project, was nearing completion at the year-end. Regular hall bookings from a taekwondo club, a Mencap club, children's parties, and an exercise class covered the increased utility and maintenance costs incurred. We continued to support our local foodbanks with weekly donations of dried food and cash donations during the year.

We were able to follow Fr Gavin's Lent Course at home and through the online blog. We also held our usual Quiet Day at Aylesford Priory in November and children's workshops at Easter and Christmas took place. Other events included a Harvest celebration, Christingle, and Carol Service. Also, there were several baptisms during the year.

Fr Gavin continued to maintain links with the local primary schools.

Amongst our social and fundraising events, we had a stall at the Grove Park Carnival and Dog Show in Chinbrook Meadows in September and our Christmas Market was a great success both financially and for the community.

## **Financial Review and Reserves Policy**

### **Financial Review**

2023 saw the concerns of Co-vid being put aside and confidence returning to communal worship and other activities in and around St Augustine's. Finances continued to support the running of the church, and the hall facilities were used regularly by weekly clubs and for weekend children parties. The long-planned restoration of the organ started during the spring and was nearing completion by year-end. The bank accounts for the 200 club and Coffee Fund were closed and the balances transferred to the Organ Fund and Church account respectively. The favourable electricity contracts came to an end during the year and the new agreed contracts incorporated a significant price increase. No major repairs or maintenance was incurred on the church, hall or residential properties.

Church:

Stewardship income of £38,201 was almost identical to that in 2022 generating a Gift Aid refund of approximately £9,500. Plate collections at Sunday services amounted to £880 a reduction of £600 to that of 2022. Donations to the Organ restoration fund totalled £7,175, the majority of which was Gift Aided. Fund raising activities during the year raised £3,173, the majority of which arose from the Christmas Fayre. Rents from Marvels Lane, £14,756 and the Church Flat £12,000, continued to support the work of the church.

The church paid £42,000 in 2023 to the Diocese under the Parish Pledge Scheme, an increase of £2,000 to that paid in 2022. Continued support to local food banks was shown with donations of £2,000 being made in the lead up to Christmas.

The total cost of the Organ restoration was £49,266 of which £6,073 was outstanding at the year-end.

The church had a deposit at the bank of £43,363 at the year-end. £21,000 of which was used in early 2024 for the new hall heating boilers and the outstanding balance for the organ restoration. The deposit of £17,238 with the Central Board of Finance is a provision for future major repairs to both the church and residential properties.

Hall:

The hall income from lettings at £21,315 was just under £1,000 less than that of 2022. With running costs totalling £16,129 the hall covered its' costs by approximately £5,000. As mentioned earlier, with electricity costs increasing significantly during the year and the cost of gas increasing by almost 350% during 2024, the finances of the hall will need close attention going forward. During December agreement had been made to replace the hall heating boiler at a cost of £17,208 and a deposit of £4,304 had been paid by the year-end. The hall bank account had a balance of £6,299 on 31<sup>st</sup> December and deposit with the Central Board of Finance of £6,474.

### **Restricted Funds**

Our restricted funds are funds set aside to meet specific projects and fund-raising initiatives that the PCC has agreed to.

The Organ Fund was started to meet the cost of a significant refurbishment of the church organ. The agreed quote for the restoration was £49,266 and the work was nearing completion at the year-end.

A 200 club was setup many years ago to support the regular servicing of the organ but ceased to operate during the pandemic years, leaving a very small balance at the year-end. This balance was transferred to the organ fund in early 2024.

### **Reserves Policy**

Our policy regarding general funds is to maintain a balance sufficient to cover 4 months of day to day running costs which equates to approximately £20,000, together with sufficient funds to cover know impending costs relating to necessary repairs to our church buildings.

## **Independent Examiners report to the PCC of St Augustine's Grove Park**

I report on the accounts for the year ended 31st December 2023 which are set out on the pages below.

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

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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 charity 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 any such matters. The procedures undertaken do not provide all 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 s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records have not been met; or

the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. *Signed N Haggart*

Name N Haggart

Professional Qualification FCA

Address 114, Copse Avenue

West Wickham BR4.9NP

Date 14/10/2024

**Parochial Church Council of St Augustine's Grove Park**  
**Balance Sheet as at 31<sup>st</sup> December 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Fixed Assets	5a	450,000	450,000
Investment Assets	5b	0	0
		<b>450,000</b>	<b>450,000</b>
<b>Current Assets</b>			
Debtors	7	38,488	44,954
Short term deposits			
Bank		43,363	9,611
Central Board of Finance			
Main Deposit		17,238	11,810
Organ Fund		5,631	38,706
Hall		6,474	6,273
Cash at bank and in hand			
Church		1,476	9,890
Hall		6,299	6,158
Coffee Fund		0	566
200 Club		49	873
		<b>119,018</b>	<b>128,841</b>
<b>Liabilities</b>			
Long Term	8	0	0
Amounts Falling Due Within One Year	9	8,353	1,564
<b>Net Current Assets</b>		<b>110,665</b>	<b>127,276</b>
<b>Net Assets</b>	6	<b>£560,665</b>	<b>£577,276</b>
<b>Funds</b>			
Unrestricted		108,485	84,776
Restricted		2,180	42,500
Property Fund		450,000	450,000
		<b>£560,665</b>	<b>£577,276</b>

**Parochial Church Council of St Augustine's Grove Park**  
**Statement of Financial Activities For the year ending 31<sup>st</sup> December 2023**

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2023	2022
		£	£	£	£
<b>Incoming Resources</b>					
From Donors	2a	50,174	1,182	51,356	53,820
Other voluntary	2b	0	7,175	7,175	8,870
Operating Activities					
To further work of the church	2c	48,070	0	48,070	52,061
To generate funds	2d	3,173	19	3,192	2,857
Income from Investments	2e	1,794	600	2,394	729
<b>Total Incoming Resources</b>		<b>£103,211</b>	<b>£8,976</b>	<b>£112,187</b>	<b>£118,337</b>
<b>Resources Expended</b>					
To generate funds	3d	0	0	0	0
Grants	3a	2,000	0	2,000	4,249
To further work of church	3b	77,228	49,266	126,494	108,660
Church management and admin.	3c	274	30	304	310
<b>Total Resources Expended</b>		<b>£79,502</b>	<b>£49,296</b>	<b>£128,798</b>	<b>£113,219</b>
<b>Net Incoming (Outgoing) Resources</b>		<b>£23,709</b>	<b>£(40,320)</b>	<b>£(16,611)</b>	<b>£5,118</b>
Gains / (Losses) on Investments	5b	0	0	0	0
<b>Net Movement in Funds</b>		<b>£23,709</b>	<b>£(40,320)</b>	<b>£(16,611)</b>	<b>£5,118</b>
Balances Brought Forward 1 <sup>st</sup> January 2023		84,776	42,500	127,276	122,158
<b>Balance Carried Forward 31<sup>st</sup> December 2023</b>		<b>£108,485</b>	<b>£2,180</b>	<b>£110,665</b>	<b>£127,276</b>

**Parochial Church Council of St Augustine's Grove Park**  
**Notes to the Financial Statements For the year ending 31<sup>st</sup> December 2023**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Note</b>	<b>Funds</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>					
<b>Incoming Resources from Donors</b>	<b>2a</b>				
<b>Planned Giving.</b>					
Gift Aid Donations		36,284		36,284	36,133
Income Tax Recoverable		8,729	1,182	9,911	10,552
Other Planned Giving		1,917		1,917	2,070
Collections at services		880		880	1,487
Sundry Donations		2,364		2,364	3,578
		<b>50,174</b>	<b>1,182</b>	<b>51,356</b>	<b>53,820</b>
<b>Other Voluntary Incoming Resources</b>					
<b>2b</b>					
Grants				0	1,400
Donations, Appeals etc			7,175	7,175	7,470
		<b>0</b>	<b>7,175</b>	<b>7,175</b>	<b>8,870</b>
<b>Income from Operating Activities</b>					
<b>To further the work of the church</b>	<b>2c</b>				
Church hall lettings		21,315		21,315	22,240
Marvels Lane rent		14,756		14,756	17,671
Flat rent		12,000		12,000	12,000
Fees				0	150
		<b>48,070</b>	<b>0</b>	<b>48,070</b>	<b>52,061</b>
<b>Income from Operating Activities</b>					
<b>To generate funds</b>	<b>2d</b>				
200 Club			19	19	446
Fetes ,other fund raising activities		3,173		3,173	2,411
		<b>3,173</b>	<b>19</b>	<b>3,192</b>	<b>2,857</b>
<b>Income from Investments</b>					
<b>2e</b>					
Deposit Interest					
Bank		464		464	39
Central Board of Finance		948	600	1,548	691
Inland Revenue		382		382	
		<b>1,794</b>	<b>600</b>	<b>2,394</b>	<b>730</b>
<b>Total Incoming Resources</b>		<b>103,211</b>	<b>8,976</b>	<b>112,187</b>	<b>118,337</b>



		<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>Resources Expended</b>	<b>3</b>					
<b>Grants</b>	<b>3a</b>					
Home missions			2,000		2,000	4,249
			<b>2,000</b>		<b>2,000</b>	<b>4,249</b>
<b>Activities directly relating to the work of the church</b>						
<b>Ministry</b>	<b>3b</b>					
Parish Pledge			42,000		42,000	40,000
Clergy expenses			2,748		2,748	2,759
<b>Music expenses</b>						
Organ repairs				49,266	49,266	348
Organist Fees			939		939	915
Licenses			441		441	403
<b>Church running costs.</b>						
Insurance			8,601		8,601	7,819
Heating, Lighting, Water			1,009		1,009	750
Wine, Wafers and Candles			191		191	376
Quinquennial Fee					0	0
Flower Fund			550		550	200
Sundry Expenses			57		57	406
Stewardship Envelopes			35		35	38
<b>Church maintenance</b>			2,580		2,580	37,168
<b>Marvel Lane costs</b>						
Repairs			486		486	485
Insurance			707		707	656
Utilities					0	95
<b>Church Flat</b>						
Repairs			755		755	464
<b>Church Hall</b>						
Insurance					0	309
Water, Gas and Electricity			6,693		6,693	3,562
Cleaning			4,351		4,351	3,067
Refuse Collection			1,799		1,799	1,661
Equipment						791
Pest Control			456		456	456

Repairs	2,570		2,570	5,748
Music Licence	147		147	163
General supplies	113		113	22
	<b>77,228</b>	<b>49,266</b>	<b>126,494</b>	<b>108,660</b>
<b>Church Management &amp; Administration</b>	<b>3c</b>			
Administration				
Stationery	35		35	28
Bank Charges	239	30	269	30
	<b>274</b>	<b>30</b>	<b>304</b>	<b>58</b>
<b>Total Resources Expended</b>	<b>79,502</b>	<b>49,296</b>	<b>128,798</b>	<b>112,968</b>
<b>Staff Costs</b>	<b>4</b>			
The PCC did not employ anyone during the year.				
<b>Fixed Assets for use by the PCC</b>	<b>5</b>			
Tangible Fixed Assets	5a			
Marvels Lane Residential Property	450,000		450,000	450,000
Investments Fixed Assets	5b			
The PCC held no Investments Assets during the year.				
<b>Analysis of Net Assets by Fund</b>	<b>6</b>			
Fixed Assets for Church use	450,000		450,000	450,000
Current Assets	113,262	5,756	119,017	128,840
Due to/(from) Funds	(2,497)	2,497	0	0
Current Liabilities	(2,279)	(6,073)	(8,352)	(1,564)
<b>Fund Balance</b>	<b>558,486</b>	<b>2,180</b>	<b>560,665</b>	<b>577,276</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>

	<b>Note</b>	<b>Funds</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
<b>Debtors</b>	<b>7</b>				
Income Tax Recoverable		31,387		31,387	31,078
Prepaid Insurance		800		800	717
Other Debtors					
Church Sundry Debtors		286		286	198
Hall Rents		1,126		1,126	748
Hall Utility Costs		192		192	212
Deposit Interest		318	76	394	0
Deposit re Organ Refurbishment				0	12,000
Deposit Hall Boilers		4,305		4,305	0
		<b>38,413</b>	<b>76</b>	<b>38,489</b>	<b>44,953</b>

**Long Term Liabilities** **8**  
The PPC had no Long-Term Liabilities

<b>Liabilities Amounts Falling due within one year</b>	<b>9</b>				
Creditors for Goods and Services					
Party Deposits		120		120	0
Organist Fees				0	991
Organ Repairs			6,073	6,073	0
Church Heating & Lighting		411		411	90
Hall Cleaning Costs				0	156
Hall Utility Costs		1,128		1,128	198
Hall Pest Control				0	114
Hall Maintenance		30		30	0
Flat Repairs		575		575	0
Sundry Creditors		15		15	15
		<b>2,280</b>	<b>6,073</b>	<b>8,353</b>	<b>1,564</b>

The Restricted Funds comprise of the Church Restoration Fund, the Organ Fund and the 200 Club.

	2023	2022
	£	£
Balances at the 31 <sup>st</sup> of December were:		
Organ Fund	2,131	41,622
200 Club	49	873
	2,180	<b>42,495</b>

## **1 Accounting Policies**

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

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown as market value.

### **Funds**

General funds represent the funds of the PCC that are not subject to any restriction regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are restricted until that purpose is fulfilled and then may become unrestricted.

The accounts include 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 or those that are informal gatherings of church members.

### **Incoming resources**

Voluntary income and capital sources

Collections are recognized when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognized only when received.

Income tax recoverable on Gift Aid donations is recognized when the income is recognized.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and other similar events are accounted for gross.

Sales of books and magazines are accounted for gross.

### **Other income**

Rental income from the letting of church premises is recognized when the rental is due.

### **Income from investments**

Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognized in the same accounting year.

### **Resources used.**

#### **Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

#### **Activities directly relating to the work of the church.**

The diocesan parish pledge is accounted for when paid. Any parish pledge unpaid at 31<sup>st</sup> December is provided for in these accounts as an operating (though not a legal) liability and is shown as a creditor in the Balance Sheet.

### **Consecrated property and moveable church furnishings**

Consecrated and beneficed property of any kind is excluded from the accounts by s 10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected (at any reasonable time). For alienable property acquired to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1<sup>st</sup> January 2000 have been capitalized and depreciated in the accounts over their current anticipated useful economic life (initially over 5 years) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £2,500 or on the repair of moveable church furnishings acquired before 1<sup>st</sup> January 2000 is written off.

#### **Other fixtures, fittings, and office equipment.**

Equipment used within the church premises is depreciated on a straight-line basis over 5 years.

Individual items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

### **Current assets**

Amounts owing to the PCC at 31<sup>st</sup> December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove to be uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds (CBFCE) or at the Bank.

### **Risk Management**

The PCC has budgetary disciplines in place to reduce financial risk and endeavours to identify other risk which may prejudice the work of the church. Insurance policies are maintained with the Ecclesiastical Insurance Office to cover insurable risk and their advice is followed to reduce risks.

Approved by the Parochial Church Council on .....28/4/2024.....