



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 2021

Incumbent:

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

Bank:

NatWest
Bromley Branch
143 High Street
Bromley
BR1 1JH

Independent Examiner

Simon Kirk FCCA
Aslan House
10 Kinnaird Avenue
BR1 4HG

St John the Evangelist Bromley

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

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

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

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

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

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

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

PCC responsibilities, meetings and committees

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

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

Electoral Roll membership and Church attendance

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

Financial review

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

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

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

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

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

Reserves and investment policies

The following financial reserve policy has been agreed:

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

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

Safeguarding

St John's PCC has reviewed all roles where persons in roles for our church have contact with children or vulnerable adults and the level of training required. St John's has requested such persons to comply with our duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

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

Vicar's review of the year

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

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

Luke 17:12-16

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

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

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

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

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

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

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

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

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

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

Respective responsibilities of the PCC and the Independent Examiner

The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

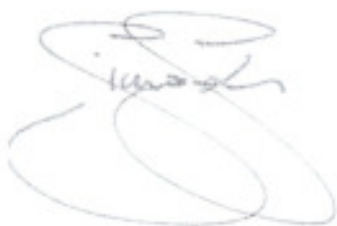
My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC concerning such matters. The procedures undertaken do not provide all of the evidence that would be required in a full audit and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

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

1. Which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

25th March 2022

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, BROMLEY

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

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

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

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST,
BROMLEY

BALANCE SHEET AS AT 31 DECEMBER 2021

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



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

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

PAROCHIAL CHURCH OF ST JOHN THE EVANGELIST, BROMLEY

Notes to the Financial Statements

For the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of financial statements

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

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

Fund accounting

Funds held by the Church fall into the following categories:

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

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

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

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

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All other incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

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

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

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

Investments are valued at market value at 31 December.

2. INCOMING RESOURCES

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

3 RESOURCES USED

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

4. STAFF COSTS AND PAYMENTS TO PCC MEMBERS

No wages or salaries were paid during the year.

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

5. FIXED ASSETS FOR USE BY THE PCC

(a) Tangible (unrestricted and restricted)

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

Buildings comprise improvements to church rooms including replacement windows.

(b) Investments

	£
Market value at 31 December 2020	10,080
Revaluation profit	1,442
Market value at 31 December 2021	11,522

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

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

7. LIABILITIES: FALLING DUE WITHIN 1 YEAR

	2021	2020
	£	£
Accruals	4,872	2,379

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