

**The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne**

**ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM**

**2022**

**-oOo-**

**TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2022**

**Registered Charity Number 1132862**

St John's Church, Harborne, Birmingham

**The Parochial Church Council of the ecclesiastical parish of St John the Baptist, Harborne**

**TRUSTEES ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**CONTENTS**

	<b>Page</b>
Trustees' Report	1 – 11
Independent Examiner's Report	12
Statement of Financial Activities	13-14
Balance Sheet	15-16
Statement of Cash Flows	17
Notes to the Accounts	18 – 27

## St John's Church, Harborne, Birmingham

### TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

The Parochial Church Council (PCC) of the ecclesiastical parish of St John the Baptist, Harborne is pleased to present its report and financial statements for the year ended 31<sup>st</sup> December 2022. The PCC are the Trustees of the registered Charity.

#### **Objectives and Activities**

The purpose of the Charity as stated in the governing documents is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic and ecumenical and to provide public benefit through the provision of free regular public worship open to all. Additionally, beyond Harborne to the general public (as stated in our charitable framework) through grants and gifts to the wider mission of the church to reach all people in this country and overseas.

#### **How our activities deliver public benefit and who has benefitted**

We are pleased to report that Church services and activities have taken place in person during 2022 as a more normal pattern of meeting together has been possible. Sunday services have continued to be available online to enable those who have not been able to attend to enable them benefit from worship, prayer and teaching.

In 2022 St John's had a worshipping community including children of approximately 528 (based on the average Sunday & Thursday attendances both at Church and on line in October 2022). In addition to this, activities are undertaken throughout the week. These build on the church values and these activities would not take place without significant contribution from volunteers. It is estimated that by the end of the year the equivalent of up to 380 members were involved in different roles on Sundays and throughout the week to ensure that the church was able to fulfil its purpose and run all the planned activities.

The activities are varied and cover a whole range of different areas and the following provides a brief summary.

1. Worship team and other musical/singing activities in support of Sunday and Thursday services and other events
2. Powerhouse - prayer, worship and reflective times
3. Discipleship/Home Groups/Talk together – a number of small groups meeting together regularly for fellowship, prayer and bible study
4. Alpha courses – these help people to understand the Christian faith.
5. Working with a range of activities with toddlers, children, young people and students groups
6. Bridge Building activities launched in 2022 to support the local community:
  - a. Saturday morning café operating on 2 mornings a month welcoming all to come and enjoy a warm space, a drink and some companionship; and

## **St John's Church, Harborne, Birmingham**

- b. Recovery ministry with the aim of supporting those who need help from difficult and challenging events in their lives; and
  - c. Resource days which have provided circa 7000 items for the community in 2022, coats, socks, food, toiletries, nappies and cleaning materials.
7. Planning for English Language Course; Friday evening community meals and a warm space on a Monday commencing shortly.
8. Crossway – Three main areas of activity:
- a. Supporting older people and those from the community seeking help including working with local care homes;
  - b. Providing help to those in debt and needing support; and
  - c. Healing prayer centre for those seeking prayer for healing.
9. Prayer ministries and groups meeting together for prayer for specific needs on a regular basis.
10. Marriage Course – support for couples wanting to improve their relationship.

These and other activities are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. Whilst we employ full time staff and we have 2 clergy appointed to the Church plus a curate and 1 other clergy who are licensed to the Parish we would not be able to function in the way we do without the input of all the volunteers. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church.

The success criterion is to ask whether an activity helps, supports, encourages and builds up people in their lives and faith. The PCC and staff regularly review the activities of the church looking at the success of each key activity, assessing the benefits to those attending and planning future activities accordingly. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities.

The ongoing and longer term aims of the charity are to reach more people with the Gospel of Jesus and to build on what we already have in place across all the areas of ministry.

### **Church Revitalisation**

One exciting development in 2022 is the launch of the revitalisation project at St Mary's Church in Bearwood in line with our 5 year plan. This commenced early in the year with a formal service at the Church in September 2022. The Revd Ben Baker was dual licensed to St Mary's and moved with a group of people with the aim of building up the existing ministry in Bearwood.

### **Building for Mission**

The refurbishment of the Church and rebuilding of the Hall completed in 2021 at a cost of £4m was all part of the 5 year plan. The focus during 2022 was working towards the



## **St John's Church, Harborne, Birmingham**

completion of the overall project which included the distribution of financial gifts from the tithe to a number of organisations helping to fulfil our wider mission beyond Harborne. This work was completed during the year and the fund closed in December 2022.

### **Structure, Governance and Management – *Governing Document***

St John's Church, Harborne (St John's) is governed by approved documents issued by the Church of England; the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended). The PCC was registered with the Charity Commission on 21 November 2009.

### **Recruitment and Appointment of PCC**

The PCC is elected from those members of the congregation who have been on the electoral Roll at least 6 months at the time of the Annual Parochial Church Meeting (APCM). In addition, members of the congregation on the electoral role of the parish and serving on the Deanery, Diocesan or General Synods together with the clergy licensed to the parish, are members of the PCC.

### **PCC Induction and Training**

Upon joining the PCC, new members receive an induction pack which includes the Charity Commission publication "The Essential Trustee", a copy of the financial budget for the current year, the prior year accounts and a copy of the minutes of the most recent meeting. A briefing is given by the PCC treasurer and the Chair to any new members on any important current topics.

### **Organisational Structure**

The PCC meets up to 6 times per annum with an agenda circulated to PCC members in advance of each meeting and with supporting documents on many of the agenda items. Members of the Standing Committee include the Vicar, Associate Vicars, Associate Vicar Emeritus, Church Wardens, Treasurer, PCC Vice-Chair and the PCC Secretary.

The Church Wardens are members of PCC and inter alia form a direct link between the Bishop and the parish. They see that the PCC carries out its responsibilities for the care, maintenance and insurance of the church, its contents grounds and other buildings owned by the PCC. They also arrange to inspect the fabric of the church's premises at appropriate intervals and report to the annual parochial church meeting.

The PCC employed 11 members of staff at 31<sup>st</sup> December 2022 some who lead various ministries and others who provide support to the overall life of the Church. This is in addition to the Vicar, Associate Vicars and curate who are employed by the Diocese of Birmingham on behalf of the Church of England, plus 3 self-supporting volunteer roles an assistant pastor, community pastor and a small group pastor.

### **The employed people split across the activities are as follows:**

Operations 3, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications and Finance & Secretarial 3.

## St John's Church, Harborne, Birmingham

### Key Management Personnel

The Key Management Personnel of the Charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall supported by the Operations Manager Mr S Foster, Church wardens DR R Lovell, Mrs R Downing until April 2022 and Mr P Varley, Mrs K Collins from April 2022 and all the Trustees of the Charity.

### Pension Scheme

The PCC joined the scheme operated by the Birmingham Diocese and the provider is Friends Life which is now owned by Aviva. The PCC are contributing 3% in line with the regulations.

### Pay & Remuneration of Key Management Personnel and Employees

The pay of the clergy is set and paid by the Birmingham Diocese of the Church of England. Additionally, the vicar and 1 associate vicar have the benefit of a Diocesan owned vicarage and 1 associate vicar has a house provided by the PCC for which the Diocese make a monthly contribution towards the running costs. The role of Churchwarden is voluntary and no payment is made for that appointment. The pay scales of all employees are set against a matrix of the different roles which has been benchmarked and is kept regularly up to date. The employees pay is reviewed annually by the Trustees and a cost of living rise applied as appropriate.

### Parochial Church Council (PCC)

Members of the PCC who are also trustees for the purposes of Charity Law and who served during the year and up to the date of the report are set out below:

Helen Baines		Until April 2022
Benjamin Baker	Clergy	
Cassandra Beeson		Until April 2022
Leonard Browne	Chair, Clergy	
Patrick Burke		From April 2022
Adrian Collings	Deanery Synod	
Anthony Collins		From April 2022
Ben Collins	Vice-Chair	Until April 2022
Katherine Collins	Warden	From Sept 2022
Michael Down	Deanery & Diocesan Synod	
Ruth Downing	Warden	Until Sept 2022
Andrew Ferrari		From April 2022
Laura Gilyead		Until April 2022
Fiona Gregson	Clergy	Until Sept 2022
David Harvey	Treasurer	
Geoffrey Heyes		From April 2022
Joanne Jennings	Clergy	From June 2022
Caroline Jones		From April 2022
Kathy Lee-Cole		
Richard Lovell	Warden	Until April 2022
Peter Pretlove	Deanery Synod	
Marian Pretlove	Deanery Synod	

## St John's Church, Harborne, Birmingham

Hannah Reed	Secretary	From April 2022
James Reed		Until April 2022
Janet Ryland	Secretary	Until April 2022
Ruth Smith		From April 2022
Jonathan Tattersall	Clergy	
Philip Varley	Warden	From April 2022
James Whitehouse	Deanery & Diocesan Synod Vice-Chair	From April 2022

### Risk Management and Safeguarding

A risk register is in place covering the major activities of Church life. A full review of safeguarding has taken place this year and we have 2 safeguarding officers in place supported by a member of staff. All appropriate policies are in place ensuring the safeguarding of children and vulnerable adults. The required levels of checks and training are undertaken for everyone involved with leadership and all complete the necessary training.

### Fundraising

During the last 2 years all of our committed giving has come from members of the Church and legacies from former members. The Church does not hold any public appeals for funds. Within the Church there is usually a financial appeal each year in the autumn. We have not been subject to any undertaking to be bound by a voluntary standard as that does not apply and there are no activities to monitor. The internal financial appeal is to the whole Church but no individuals are followed up in any way and no pressure is applied to individuals to contribute and so any vulnerable people are protected. Additionally, there have been special appeals to the Church for the Building for Mission project. The details of individual donations are only known by the Gift Aid Secretary and the Hon Treasurer with the Trustees and staff only being given summary reports of income.

The Church does not use any professional fundraisers.

### Financial Review for 2022 and 2021

The principal funding for St John's comes from giving by church members and the main financial highlights for the year are set out below.

#### 2022 - General Fund - Income and Expenditure (k = £000s)

The overall deficit for the year after funds transfer of £27k to cover the post balance sheet event of an uninsured loss was £9k which following the move of people to St Mary's in Bearwood as part of the revitalisation project during the year was significantly better than expected.

The income increased to £780k from £767k in 2021 due to the reintroduction of various ministries following the lifting of restrictions. Charitable income rose £13k whilst donations and gifts remained virtually the same at £762k due in part to a legacy of £10.6k and a grant from the Archbishops council of £9.2k towards fuel costs.

## St John's Church, Harborne, Birmingham

The costs increased year on year by £96k partly reflecting the reintroduction of children and young people's activities early in 2022 of £15k a PCC gift of £14k to Link to Hope for Ukraine and increased building related costs of £64k. This included provision for the post balance sheet event of an uninsured loss for the replacement of part of the upstairs flooring of £27k, higher fuel costs and replacement of the air handling unit.

### 2021 - General Fund - Income and Expenditure (k = £000s)

With the ongoing restrictions and also being out of the building until May the level of costs continued to be reduced whilst income was largely maintained. The Trustees continued to review the financial situation regularly to ensure that the Church remained on track to achieve a surplus. The actual results for the year show a surplus of £46k compared to a surplus of £86k in 2020. The amount of £40K received from a legacy in 2020 was transferred to a designated fund leaving a net movement of funds of a positive £7K.

Donations plus gift aid showed a decrease of £14K compared to 2020 at £741K whilst other income decreased by £42k mainly due to the legacy of £40k received in 2020. Costs were £20k lower than in 2020 due to a reduction in staff salaries £41k offset by an increase in building related costs (£23k) as we re-occupied the Church and started our activities following the completion of the building project and the lifting of restrictions.

Charitable income showed a reduction of £3K from £7K to £4K which reflects the loss of income from toddlers, children and youth ministries due to the restrictions and not being able to meet and take the older groups on trips away.

### 2022 - Restricted Funds (Note 12 Church Funds)

**Bridge Building** – A donation of £5k received in 2022 towards the costs of the various initiatives.

**Resurrection Church** – The financial support for the Church in Beirut was £20k.

**Worship Fund** – A spend of £7k on new musical instruments leaving a closing balance of £8k.

### 2021 - Restricted Funds (Note 12 Church Funds)

**Resurrection Church** – The financial support for the Church in Beirut was £26K.

**Worship Fund** – A spend of £2.5K on purchasing an electronic organ for use in Church services. This leaves a balance of £15.5K at the end of the year.

### 2022 - Designated Funds (Note 12 Church Funds)

**Housing Fund** – The current 3 properties are all included at fair value of £1,038K which is an increase of £99K from the position at the end of 2021. The market value of the property on Milford Copse has, after taking advice, been left unchanged whilst the Crossway has been increased by £75k and the 36% investment in Ducklington increased by £24k. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

## St John's Church, Harborne, Birmingham

**Building For Mission** – The fund has now closed and has a zero balance at the end of 2022. During the year the final contractual commitment in the payment of the retention monies was completed. The remaining balance, given towards the tithe, was used as gifts to other organisations. A full analysis of tithe payments from the Building for Mission fund is shown in note 8.

**Legacy Funds** – A closing balance of £193K. Two Thirds of a legacy received in 2021 £180K plus £40K received in 2020 were held in a fund at the beginning of 2022. As a post balance sheet event a total of £27k has been transferred to the general fund to cover the uninsured repair costs to the flooring on the 1<sup>st</sup> floor. Part of the other legacy is to be used during 2023 to pay for a debt support manager.

### 2021 - Designated Funds (Note 12 Church Funds)

**Housing Fund** – The current 3 properties are all included at fair value of £939K which is an increase of £60K from the position at the end of 2020. The market value of the property on Milford Copse has been reassessed whilst the others remain unchanged from 2020. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

**Building For Mission** – The current balance of £251k includes income accruals of £36K being the remaining pledged income including gift aid and also a third of a legacy left to the Church of £90.4K. This represents the remaining money held by the trustees after paying for all the building/refurbishment costs. The only remaining contractual commitment is payment of the retention monies and is shown at note 13b of these accounts and is £85K in 2022. The balance, given towards the tithe, will be used as gifts to other organisations during 2022.

**Legacy Funds** – A closing balance of £220K. Two Thirds of a legacy received this year £180K plus £40K received in 2020 are held in a fund and will be used during 2022 and beyond.

### Reserves Policy

The policy of the PCC is to distribute its reserves in accordance with mission of the Church of England while ensuring that there are sufficient funds to cover cash flow requirements relating to committed expenditure.

At the end of 2022, the PCC held a total cash fund of £547k and the overall unrestricted fund for the Charity was £1.5m.

General Fund - There was a positive balance on the general fund of £287k (£296k 2021) against a policy reserve requirement of holding no less than £125k.

Fixed assets in the designated property housing fund £1,038k (2022) and £939K (2021).

The policy of holding no less than £125K has been based on the need to have sufficient in hand to pay salaries and cover other commitments for a minimum of 3 months. There is an opportunity to borrow against the properties owned by the PCC at 2 Milford Copse & 77-79 Vivian Road and in extreme circumstances this could be called upon. Almost all the

## St John's Church, Harborne, Birmingham

charitable income comes from the members of the Church and so any reduction is immediately apparent and steps can be taken to either increase income or reduce costs as appropriate. The PCC therefore consider the current target of £125K is entirely appropriate.

### **Global Partner Support and grant making policy**

The purpose of Global Partner Support (GPS) is to resource mission to extend Jesus' Kingdom outside Harborne (*'resourcing mission to reach the world'*) and is part of the whole mission of the Church.

The objectives of Global Partner Support (GPS) are: -

- To promote interest in local and global mission.
- To contribute to equipping members of St John's for mission.
- To support and nurture people as together we seek to discern God's calling on their lives.
- To develop, maintain and apply appropriate policies for the selection and support of candidates, projects and agencies.
- To support our mission partners.
- To coordinate prayer for our mission partners and projects.
- To review supported projects.
- To manage GPS budget.

GPS is an executive body working under the direction of the PCC. Their financial role is to distribute the budget allocated to the GPS in accordance with agreed guidelines and within a framework presented to and approved by the PCC. Typically the monies are used to support mission at home and overseas through grants made to individuals and organisations that normally have some association with St John's. In addition, the GPS teams bring this missionary work to life within the congregation through arranging vocation days, prayer and contributing to services focused on mission and the missionary links that are supported.

### **Plans for the future**

The current plans for the future ministry of St John's are affordable. Cash flow will continue to be monitored and action taken as required ensuring the financial wellbeing of the Church.

We continue to ascertain how we reach out to the community around us and continue to grow the outward focus of the Church. There are many activities which God has blessed at St John's over the years.

We are seeking the Holy Spirit's guidance to discover how our existing ministries will continue to develop. The launch of Bridge Building activities occurred in 2022 with the aim to reach out to the community in new ways without losing old connections. The 4 bridge building task groups put forward plans as to how we develop new ministries in areas of Wellbeing, Social Justice and Transformation, Hospitality and Creative Arts. As mentioned earlier this has resulted in the launch of the recovery ministry, community café, warm space, Introduction to English course and Friday community meals.



## St John's Church, Harborne, Birmingham

We also need to hear God's call to pray for labourers to be sent to the harvest especially where some supporters are no longer able to serve in the ministries which will continue and expand.

The Trustees are also focussing on the other actions we have been pursuing as we look to the future and continue to listen to God for direction.

Since the previous 5-year Mission Plan of 2017, in God's grace we have seen significant fruit – including our renewed and extended building, our first church plant in over 30 years, and our Bridge-Building ministries underway. We would also have loved to see more of our aspirations turn into reality. Our new 5-year plan helps us to focus on the things that we believe God is calling us to in the days ahead, as we combine some of our unfinished business with new emphases. All the details and emphases of our Vision and Values Statements (found on our website) remain in place. What follows simply sets out the things that God seems to be calling us to focus on in the coming days.

Building on all that God has been doing in and through us, in the next 5 years we are praying for and working towards becoming a church that evermore has

A heart for God, our city, and the nations

Our simple strap line mission statement encapsulates who we are and what we're called to. Below are a number of new and renewed goals we have prayerfully set, which are based on the focussed aims that follow.

In the next 5 years we plan to aim towards:

1. Another church plant.
2. Growth: 100 new Christians; 120 new members of small groups; and everyone serving in at least one ministry within or beyond St John's.
3. More cultural diversity in our leadership.
4. Regular teaching on culturally relevant issues.
5. Regular teaching and small group material on Discipleship and Freedom issues.
6. At least two ministries from each Bridge-Building ministry area fully established.
7. More Worship Leaders; and encouragement of small group worship life.

In summary:

Build our community

Be more outward looking

Win more people for Christ

Be a resourcing and training church

Have a welcoming presence on the High Street in Harborne

### Going Concern & Future Uncertainties

#### **1 – Impact of Church revitalisation project and the contingent liability relating to the replacement of damaged flooring.**

a. The Trustees are carefully monitoring the current situation and the financial implications of having undertaken the revitalisation project at St Mary's Bearwood which has resulted in an expected reduction in income from Church members in 2022 and 2023 as they have

## St John's Church, Harborne, Birmingham

made the move to St Mary's. Income is being monitored closely and the general fund cost budget for the year ahead has been set at a reasonable level and shows a reduction year on year. Reduced cost budgets have been set for 2023 and various actions have been planned for the year ahead with the aim of breaking even by 2024.

b. It is expected that there will be sufficient funding available in the legacy fund to cover the cost of replacing the damaged flooring in the main building. The overall costs are forecast to be less than £40k and the money held in one of the funds is sufficient to cover this cost without any adverse effect on the general fund.

**2. - Other** - The Trustees are satisfied that St John's has adequate resources to continue to operate as a going concern for the foreseeable future and have prepared the financial statements on that basis. The Trustees are not aware of any material uncertainties that will affect the charity's ability to continue.

### Reference and Administrative Information

Charity Name The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Harborne (St John's Church, Harborne)

Charity Registration Number 1132862

Principal Office and Registered Address St John's Church  
High Street, Harborne  
Birmingham, B17 9PT

<u>Solicitors</u>	<u>Primary Bankers</u>	<u>Independent Examiner</u>
Anthony Collins Solicitors LLP 134 Edmund Street Birmingham	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	Helen Bundell MHA Macintyre Hudson Rutland House 148 Edmund Street Birmingham, B3 2FD

Secondary Bankers: CAF Bank LTD, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

### Trustees' (PCC) responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);



## St John's Church, Harborne, Birmingham

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Independent Examiners for 2023

MHA Macintyre Hudson has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parish Church Meeting in April 2023.

Approved by the PCC on 27th March 2023 and signed on its behalf by:



Revd Leonard Browne,  
Vicar  
PCC Chairman



Mr David Harvey  
PCC Treasurer

**St John's Church, Harborne, Birmingham**

**INDEPENDENT EXAMINERS' REPORT TO THE  
MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S CHURCH,  
HARBORNE**

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 13 to 27.

**Responsibilities and basis of report**

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am member of the Institute of Chartered Accountant in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Helen Blundell*

Name: **Helen Blundell LLB FCA FCIE DChA**

Member of the Institute of Chartered Accountants in England and Wales

**MHA MacIntyre Hudson  
Rutland House  
148 Edmund Street  
Birmingham B3 2FD**

Date: 29 March 2023

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Statement of Financial Activities

31st December 2022		Restricted funds	Unrestricted funds		Total funds 2022
		£	General Fund £	Designated Fund £	£
<b>Income and endowments from:</b>					
	Note				
Donations and legacies	2	25,040	762,536	136,367	923,943
Charitable activities	4		17,158		17,158
Investments	3		341		341
<b>Total income</b>		<b>25,040</b>	<b>780,035</b>	<b>136,367</b>	<b>941,443</b>
<b>Expenditure on:</b>					
Charitable activities	4	27,246	816,442	387,604	1,231,291
<b>Total expenditure</b>		<b>27,246</b>	<b>816,442</b>	<b>387,604</b>	<b>1,231,291</b>
<b>Net income/(expenditure) before revaluation</b>		<b>(2,206)</b>	<b>(36,407)</b>	<b>(251,236)</b>	<b>(289,849)</b>
Net gains/losses on revaluation of investments	9			24,000	24,000
Net income/(expenditure)		(2,206)	(36,407)	(227,236)	(265,849)
Transfers between funds			27,382	(27,382)	
Gains/(losses) on revaluation of fixed assets	9			75,000	75,000
Net Movement in funds		(2,206)	(9,025)	(179,618)	(190,849)
<b>Reconciliation of funds</b>					
Total Funds brought forward		15,456	295,890	1,410,713	1,722,059
<b>Total funds carried forward</b>		<b>13,250</b>	<b>286,865</b>	<b>1,231,095</b>	<b>1,531,210</b>

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2022 other than those included in the Statement of Financial Activities.  
All income and expenditure relates to continuing operations.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

Statement of Financial Activities

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

31st December 2021		Restricted funds	Unrestricted funds		Total funds 2021
		£	General Fund £	Designated Fund £	£
<b>Income and endowments from:</b>					
	Note				
Donations and legacies	2	25,976	762,983	350,201	1,139,160
Charitable activities	4		3,695		3,695
Investments	3		68		68
<b>Total income</b>		<b>25,976</b>	<b>766,746</b>	<b>350,201</b>	<b>1,142,923</b>
<b>Expenditure on:</b>					
Charitable activities	4	28,436	720,300	679,159	1,427,895
<b>Total expenditure</b>		<b>28,436</b>	<b>720,300</b>	<b>679,159</b>	<b>1,427,895</b>
<b>Net income/(expenditure) before revaluation</b>		<b>(2,460)</b>	<b>46,446</b>	<b>(328,958)</b>	<b>(284,972)</b>
Net gains/losses on revaluation of investments	9				
Net income/(expenditure)		(2,460)	46,446	(328,958)	(284,972)
Transfers between funds			(39,592)	39,592	
Gains/(losses) on revaluation of fixed assets	9			60,000	60,000
<b>Net Movement in funds</b>		<b>(2,460)</b>	<b>6,854</b>	<b>(229,367)</b>	<b>(224,972)</b>
<b>Reconciliation of funds</b>					
Total Funds brought forward		17,916	289,035	1,640,080	1,947,031
<b>Total funds carried forward</b>		<b>15,456</b>	<b>295,890</b>	<b>1,410,713</b>	<b>1,722,059</b>

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2021 other than those included in the Statement of Financial Activities.

All income and expenditure relates to continuing operations.

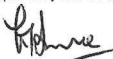
ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM  
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

**Balance Sheet**

31st December 2022

	Note	Restricted funds		Total funds 2022 £
		General Fund £	Designated Fund £	
<b>Fixed Assets:</b>				
Tangible Assets	9		835,000	835,000
Investment Properties	9		203,000	203,000
<b>Total fixed assets</b>			1,038,000	1,038,000
<b>Current Assets</b>				
Debtors	10	909	53,856	54,765
Investments (Short term deposit)		-	-	-
Cash at bank and in hand		14,494	290,533	305,027
<b>Total current assets</b>		15,404	344,389	359,793
<b>Liabilities</b>				
<b>Creditors: Amounts falling due within one year</b>				
Creditors and accrued charges	11	(2,153)	(57,524)	(59,677)
Loans repayable within one year		-	-	-
<b>Net Current Assets</b>		13,250	286,865	299,115
<b>Creditors: Amounts falling due after one year</b>				
Loans repayable after one year		-	-	-
<b>Total Assets less Liabilities</b>		<b>13,250</b>	<b>286,865</b>	<b>1,231,095</b>
<b>The funds of the charity</b>				
Restricted funds	12	13,250		13,250
Unrestricted funds	12		286,865	286,865
Designated	12		1,231,095	1,231,095
<b>Total funds</b>	1,9,12	<b>13,250</b>	<b>286,865</b>	<b>1,231,095</b>

Approved by the PCC on 27th March 2023 and signed on its behalf by:

  
Chairman: Revd Leonard Browne

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM  
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

**Balance Sheet**  
31st December 2021

	Note	Restricted funds		Unrestricted funds		Total funds 2021 £
		£	General Fund £	Designated Fund £	£	
<b>Fixed Assets:</b>						
Tangible Assets	9			760,000		760,000
Investment Properties	9			179,000		179,000
<b>Total fixed assets</b>			-	939,000		939,000
<b>Current Assets</b>						
Debtors	10	1,107	54,572	42,812		98,491
Investments (Short term deposit)		-	-	-		-
Cash at bank and in hand		16,033	261,020	449,101		726,155
<b>Total current assets</b>		17,140	315,592	491,913		824,645
<b>Liabilities</b>						
<b>Creditors: Amounts falling due within one year</b>						
Creditors and accrued charges	11	(1,684)	(19,702)	0		(21,386)
Loans repayable within one year				(17,200)		(17,200)
<b>Net Current Assets</b>		15,456	295,890	474,713		786,059
<b>Creditors: Amounts falling due after one year</b>						
Loans repayable after one year				(3,000)		(3,000)
<b>Total Assets less Current Liabilities</b>	12	<b>15,456</b>	<b>295,890</b>	<b>1,410,713</b>		<b>1,722,059</b>
<b>The funds of the charity</b>						
Restricted funds	1,9,12	15,456				15,456
Unrestricted funds			295,890			295,890
Designated				1,410,713		1,410,713
<b>Total funds</b>		<b>15,456</b>	<b>295,890</b>	<b>1,410,713</b>		<b>1,722,059</b>

**ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Statement of cash flows**

	Total Funds 2022 £	Total Funds 2021 £
<b>Cash flows from operating activities</b>		
Net cash provided by (used in) operating activities	(159,702)	(570,305)
<b>Cash flows from investing activities</b>		
Dividends, interest & rents from investments	341	68
<b>Net cash provided by (used in) investing activities</b>	341	68
<b>Cash flows from financing activities</b>		
Borrowing repayments	(20,200)	(40,679)
<b>Net cash provided by (used in) financing activities</b>	(20,200)	(40,679)
<b>Net cash provided by (used in) all sources</b>	(179,561)	(610,916)
Change in cash and cash equivalents in the reporting period	(179,561)	(610,916)
Cash and cash equivalents at the beginning of the reporting period	726,155	1,337,070
Cash and cash equivalents at the end of the reporting period	546,593	726,155

**Reconciliation of net income/(expenditure) to net cash flow from operating activities**

Net income/expenditure for the reporting period	(289,849)	(284,972)
Adjustments for:		
Depreciation	-	-
Gains/losses on investments	-	0
Dividends, interest & rents from investments	(341)	(68)
Loss/(profit) on sale of fixed assets	-	0
(Increase)/decrease in debtors	38,286	37,389
Increase/(decrease) in creditors	92,202	(322,654)
Net cash provided by (used in) operating activities	(159,702)	(570,305)

**Analysis of cash and cash equivalents**

Cash in hand	546,593	726,155
Notice deposits (less than 30 days)	-	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	546,593	726,155

**Analysis of Changes in Net Debt**

Year Ending 31 December 2022	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	726,155	(179,562)			546,593
Cash Equivalents	-	-			-
Overdraft Facility Repayable on Demand	-	-			-
Loans falling due in 1 year	(17,200)	17,200			-
Loans falling due after more than 1 year	(3,000)	3,000			-
Finance Lease Obligations	-	-			-
<b>Total</b>	<b>705,955</b>	<b>(159,362)</b>	<b>0</b>	<b>0</b>	<b>546,593</b>

**Analysis of Changes in Net Debt**

Year Ending 31 December 2021	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	1,337,070	(610,915)			726,155
Cash Equivalents	-	-			-
Overdraft Facility Repayable on Demand	-	-			-
Loans falling due in 1 year	(49,079)	31,879			(17,200)
Loans falling due after more than 1 year	(11,800)	8,600			(3,000)
Finance Lease Obligations	-	-			-
<b>Total</b>	<b>1,276,191</b>	<b>(570,236)</b>	<b>0</b>	<b>0</b>	<b>705,955</b>

## ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

#### **Note 1: Accounting policies for the year ended 31<sup>st</sup> December 2022**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) FRS 102 and current Church Accounting Regulations.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charities SORP FRS 102 published in October 2019 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from the 1<sup>st</sup> April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest £ which may result in some rounding differences.

The Charity constitutes a public benefit entity as defined by FRS102 and is registered as a Charity in England and Wales. Its principal office is St John's Church, High Street, Harborne, Birmingham, B17 9PT.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **(a) Funds**

##### ***Unrestricted funds***

Represent general funds which can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

##### ***Restricted funds – Represent:***

- (a) Income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; and
- (b) Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given.

Any balance remaining unspent at the end of the year must be carried forward as a balance of that fund.

#### **(b) Income**

##### ***Voluntary income and capital sources***

Planned giving and donations receivable under gift aid is recognised only when received.



## ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

### **Note 1: Accounting policies for the year ended 31st December 2022 (continued)**

Income tax recoverable on gift aid donations is recognised when the income is recognised.

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

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 probable.

Income pledged towards the Building for Mission project along with any associated gift aid is recognised as soon as the PCC is notified of the pledge.

#### **c. Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred.

##### ***Church activities***

The Diocesan common fund is accounted for when paid. Any amounts unpaid at 31 December are provided for in these accounts as a constructive (though not a legal) obligation and is shown as a creditor in the Balance Sheet. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

The delivery of our public benefit of free public worship open to all is dependent on us having the necessary buildings to be able to deliver that benefit therefore the allocation of the costs relating to the Church, Crossway and Clergy housing has been allocated as a direct cost.

##### ***Grants and donations made by Global Partner Support and PCC***

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

##### ***Operating Leases***

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

## ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

### Note 1: Accounting policies for the year ended 31<sup>st</sup> December 2022 (continued)

#### ***Pension Scheme – Auto Enrolment***

Employees are enrolled in a defined contribution pension scheme and the employer's contribution of 3% is paid monthly to the Birmingham Diocese who administers the scheme.

#### ***Holiday Pay Accruals***

The annual holiday period runs from the 1<sup>st</sup> January to the 31<sup>st</sup> December each year (same as financial reporting period) and annual leave is expected to be taken during the year on a "take it or lose it" basis. Normally any remaining at the year-end would be only a few days and therefore considered insignificant but an accrual covering 18 days built up due to sick leave has been accrued in 2022 with nothing in 2021.

#### **(d) Fixed Assets**

##### ***Consecrated land and buildings and movable church furnishings***

Consecrated and beneficed property is excluded from the financial statements by s.10 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the Parochial Church Council considers this to be inalienable property.

All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

##### ***Freehold land and buildings used for charitable purposes & investment properties***

The properties held by the Charity are revalued from time to time as necessary and have been included at estimated fair value.

#### **(e) Current assets**

Amounts owing to the Parochial Church Council at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable. Short term deposits include cash held on deposit at the bank.

#### **(f) Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

#### **(g) Judgements and key sources of estimation uncertainty**

In applying the accounting policies the Trustees are required to consider judgements made and key sources of estimation uncertainty which might have a significant effect on the amounts recognised in the financial statements or impact on the carrying amounts of assets and liabilities within the next financial year.

These include estimations of the fair value of fixed asset investment properties. and tangible fixed asset properties.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

Notes

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

2 Donations & Legacies - 2022

	Restricted funds	Unrestricted funds		Total funds 2022
		General Fund	Designated Fund	
Committed Giving		576,327	-	576,327
Taxation refund		125,792	-	125,792
		702,119	-	702,119
Collections & gifts	25,040	26,689	136,367	188,096
Room Hire		3,225		3,225
Legacies		10,589		10,589
Grants		9,245		9,245
Net Fees to the PCC for weddings / funerals		3,169	-	3,169
Diocese Housing Allowance		7,500		7,500
	25,040	762,536	136,367	923,944

Note: Restricted Funds			
Collections & gifts	Resurrection Church	20,040	
	Bridgebuilding	<u>5,000</u>	
		<u>25,040</u>	
Note: Designated Funds			
Collections & gifts	Building for Mission		<u>136,367</u>

2 Donations & Legacies - Prior Year - 2021

	Restricted funds	Unrestricted funds		Total funds 2021
		General Fund	Designated Fund	
Committed Giving		608,983		608,983
Taxation refund		131,752		131,752
		740,734		740,734
Collections & gifts	25,976	10,689	78,874	115,539
Room Hire		1,088		1,088
Legacies			271,328	271,328
Fees to the PCC for weddings / funerals		2,972	-	2,972
Diocese Housing Allowance		7,500		7,500
Grants				-
	25,976	762,983	350,201	1,139,160

Note: Restricted Funds			
Collections & gifts	Resurrection Church	25,976	
		<u>25,976</u>	
Note: Designated Funds			
Collections & gifts	Building For Mission		<u>78,874</u>
Legacies	Building for Mission	90,443	
	Mission & Community	<u>180,885</u>	
		271,328	

3 Investment income

	General Fund 2022	General Fund 2021
Bank Interest	341	68
	<u>341</u>	<u>68</u>

## ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

4 Charitable activities - 2022		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2022 Net £
<b>Direct Costs</b>							
	Diocesan Common Fund	6	154,284				154,284
	Global Partner Support	7	134,399				134,399
	Staff & clergy costs Direct	8	166,177				166,177
	Youth and children		19,220			15,666	3,552
	Mission, ministry, pastoral work		9,109			1,490	7,619
	PCC gifts	9	20,040	306,460			343,902
	Service expenses		7,206				20,387
	Church, Crossway & Housing		103,726				103,726
	<b>Total Direct Costs</b>		<b>27,246</b>	<b>617,499</b>	<b>306,460</b>	<b>17,158</b>	<b>934,047</b>
<b>Support costs</b>							
	Staff costs - Support	8	135,944				135,944
	Administration, IT, Miscellaneous		28,343				28,343
	Independent Exam (Governance)		5,134				5,134
	Accommodation & Insurance		27,917				27,917
	Bank and Other Fees		1,604				1,604
	<b>Sub Total Support costs</b>		<b>-</b>	<b>198,942</b>	<b>0</b>		<b>198,942</b>
	<b>Building for Mission - Build</b>				81,144		81,144
	<b>Total Support</b>		<b>-</b>	<b>198,942</b>	<b>81,144</b>	<b>-</b>	<b>280,086</b>
	<b>Total Charitable Activities</b>		<b>27,246</b>	<b>816,442</b>	<b>387,604</b>	<b>17,158</b>	<b>1,214,133</b>

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people.

**Note: Restricted Funds**

PCC gifts - Resurrection Church  
Service - Worship Fund

Designated costs all relate to Building for Mission

4 Charitable activities - 2021		Restricted Costs	General Costs	Designated Costs	Designated Income	General Income	2021 Net £
<b>Direct Costs</b>							
	Diocesan Common Fund	6	153,528				153,528
	Global Partner Support	7	129,595				129,595
	Staff & clergy costs Direct	8	150,926				150,926
	Youth and children		7,281			3,448	3,833
	Mission, ministry, pastoral work		6,099			247	5,852
	PCC gifts	9	25,976	17,000			47,327
	Service expenses		2,460				16,190
	Church, Crossway, Housing & Temp		39,446				39,446
	<b>Total Direct Costs</b>		<b>28,436</b>	<b>504,956</b>	<b>17,000</b>	<b>3,695</b>	<b>546,697</b>
<b>Support costs</b>							
	Staff costs	8	150,386	394			150,780
	Administration, IT, Miscellaneous		31,177				31,177
	Audit fee (Governance)		8,573				8,573
	Accommodation & Insurance		24,482				24,482
	Bank and PayPal charges		727				727
	<b>Sub Total Support costs</b>		<b>-</b>	<b>215,344</b>	<b>394</b>		<b>215,738</b>
	<b>Building for Mission - Build</b>				661,766		661,766
	<b>Total Support</b>		<b>-</b>	<b>215,344</b>	<b>662,159</b>	<b>-</b>	<b>877,503</b>
	<b>Total Charitable Activities</b>		<b>28,436</b>	<b>720,300</b>	<b>679,159</b>	<b>3,695</b>	<b>1,424,200</b>

Income for the Youth and Children is received through weekends away, Youth Club, Christmas Tour and Toddlers. Income for Mission, Ministry, Pastoral work is received through Alpha, Way In, Marriage Preparation, Students, Women's Ministry and Prime Time/work with older people. All reduced due to restrictions.

**Note: Restricted Funds**

PCC gifts - Resurrection Church  
Service - Worship Fund

Designated costs all relate to Building for Mission

Note

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

5 Diocesan Common Fund

The Diocesan Common Fund is the payment made by St John's to the Birmingham Diocese of the Church of England. The Diocese pays the salaries, pension and national Insurance contributions for the clergy working at St John's and provides a vicarage for the incumbent but does not provide housing for the associate vicar. The Church is paid a monthly allowance towards the cost of providing a house for the Associate Vicar. The balance of the payment goes towards supporting the costs of other ministries and clergy in the wider Diocese.

6 Global Partner Support (GPS) - 2022

The grants paid by the GPS Management Team in 2022 totalled £134,399

	No of Grants	Grants to organisations	Grants to individuals	2022 Total
Overseas mission	5	24,841	18,294	43,135
UK mission	13	60,853	11,001	71,854
Specific projects and Organisations	10	16,435	0	16,435
Short term	1	1,000	0	1,000
<b>Total expenditure</b>		<b>105,129</b>	<b>29,295</b>	<b>134,424</b>

Grants over £5,000 paid in the year to agencies:

Agape	17,292	for their work in the UK
Chaplaincy Plus	7,616	for their work with the business community in Birmingham
Church Missionary Society	8,272	for their work in Pakistan
Friends International	7,720	for their work with International Students
Operation Mobilisation	15,812	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,040	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Bible Reading Fellowship, CPAS, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

6 Global Partner Support (GPS) - 2021

The grants paid by the GPS Management Team in 2021 totalled £129,595

	No of Grants	Grants to organisations	Grants to individuals	2021 Total
Overseas mission	6	30,832	9,537	40,369
UK mission	12	56,584	12,322	68,906
Specific projects and Organisations	9	20,320	0	20,320
Short term				0
Miscellaneous				0
<b>Total expenditure</b>		<b>107,736</b>	<b>21,859</b>	<b>129,595</b>

Grants over £5,000 paid in the year to agencies:

Agape	16,788	for their work in the UK
Chaplaincy Plus	7,396	for their work with the business community in Birmingham
Church Missionary Society	8,192	for their work in Pakistan
Friends International	7,496	for their work with International Students
Operation Mobilisation	15,352	for their work in Birmingham and South Africa
Wycliffe Bible Translators	6,576	for their work in Africa

Other grants were made to Pastors in Lebanon and Peru. In the UK, grants were made to Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

<b>7 Staff costs &amp; clergy allowances-2022</b>	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>BFM Costs £</b>	<b>2022 Total £</b>
Gross wages & salaries	141,676	124,370		266,046
E'ers National Insurance	12,175	7,158		19,333
Pension - Employers Contribution	3,821	3,485		7,305
Expenses/ allowances & Clergy Costs	3,300	932		4,232
Staff Training	5,205			5,205
<b>Totals</b>	<b>166,177</b>	<b>135,944</b>		<b>302,122</b>

Employers Pension Contribution - 3%

No employee earned £60,000 per annum or more.

The average number of employees in 2022 was 11 people with 11 in post at 31 December, and year end FTE of 8.6.

Note: The salaries for Revd L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

<b>7 Staff costs &amp; clergy allowances-2021</b>	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>BFM Costs £</b>	<b>2021 Total £</b>
Gross wages & salaries	133,937	132,215	394	266,545
E'ers National Insurance	9,670	9,081		18,760
Pension - Employers Contribution	3,740	8,653		12,393
Expenses/allowances & Clergy Costs	2,156	427		2,583
Staff Training	1,423			1,423
<b>Totals</b>	<b>150,926</b>	<b>150,386</b>	<b>394</b>	<b>301,705</b>

Employers Pension Contribution - 3%

No employee earned £60,000 per annum or more.

The average number of employees in 2021 was 14 people with 11 in post at 31 December, and year end FTE of 8.2

Note: The salaries for Revd L Browne, J Tattersall & B Baker are all paid by Birmingham Diocese

<b>8 PCC Gifts</b>	<b>2022</b>	<b>2021</b>
The following gifts were made:	£	£
<b>General Fund</b>		
Birmingham City Mission	613	731
Restore	613	731
Link to Hope for Ukraine	13,833	
Hope Shoebox		585
Churches Together - Restore		840
Quinton & Oldbury Foodbank	1,963	840
Other	380	624
<b>Restricted Fund</b>		
Resurrection Church	20,040	25,976
<b>Designated Fund - Building for Mission (BFM)</b>		
Resurrection Church	36,910	17,000
Betel UK	53,910	
St Mary's Church Bearwood	53,910	
Mercy Ships	53,910	
International Nepal Fellowship	53,910	
Southgate Church	53,910	
<b>Total</b>	<b>343,902</b>	<b>47,327</b>

Note

ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

9 **Housing fund**

Properties

St John's are currently Management Trustees for three properties:

1. The property at 77-79 Vivian Road is used for Charitable purposes by The Crossway for ministry within the parish
2. 2 Milford Copse is used for Charitable purposes to provide housing for the Associate Vicar.
3. In 2010 the PCC purchased a 36% share in No 59 Witney Road, Ducklington, Oxford.

Consecrated and benefice property is excluded from the accounts by s.10 (2)(a) of the Charities Act 2011.

Valuations in the Balance Sheet

1. The properties that are used to provide support for the ministry of the Church are recognised in the accounts at fair value
2. The properties that are held as an investment and where a beneficial share is held, are recognised in the accounts at their estimated current fair value which is equivalent to an estimate of market value.

A summary of the housing fund and its movements are as follows:

<u>Housing fund</u>	2022	2021
	£	£
Opening value of Housing fund	939,000	879,000
Revaluation of No. 2 Milford Copse, Harborne		60,000
Revaluation of No 59 Witney Road, Ducklington	24,000	
Revaluation of No 77-79 Vivian Road	75,000	
<b>Closing value of Housing fund</b>	<b>1,038,000</b>	<b>939,000</b>

Summary of Fixed Assets

<b>Asset</b> 77-79 Vivian Road	Fair Value	250,000	175,000
2 Milford Copse, Harborne	Fair Value	585,000	585,000

Investment Properties

59 Witney Road, Ducklington	Fair Value	203,000	179,000
<b>Total Fixed Assets</b>		<b>1,038,000</b>	<b>939,000</b>

The Trustees consider that this represents the fair value at 31 December 2022

**ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**Note**

<b>10 Debtors and Prepayments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments - General Fund	14,250	18,646
Debtors Pledged income & Gift Aid - Building for Mission	1,250	36,163
Gift Aid Due - Restricted	910	1,107
Gift Aid Due - Designated	4,189	6,649
Gift Aid Due - General	39,605	35,925
	<u>60,204</u>	<u>98,491</u>

<b>11 Creditors, accrued charges &amp; Deferred Income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and Sundry creditors - General Fund	30,142	19,701
Uninsured Loss confirmed post year end - Floor Repair General	27,382	
Accruals and Sundry creditors - Building for Mission	53,910	
Deferred Income	450	
Restricted Gifts held in cash Resurrection Church	<u>1,703</u>	<u>1,684</u>
	<u>113,587</u>	<u>21,386</u>

**12 Church funds**

**Summary Of Funds**

**Restricted funds**

The restricted fund represents 3 items:

1. Donations made which are restricted to be applied in support of the Resurrection Church in Beirut.
2. A gift for the Bridgebuilding outreach
3. The worship fund is a gift from the New English Orchestra on the closure of the charity

<b>2022 Restricted</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Costs</b>	<b>Net</b>
Worship Fund	15,456	-	7,206	8,250
Bridgebuilding	-	5,000	-	5,000
Resurrection Church	-	20,040	20,040	-
<b>Total</b>	<b>15,456</b>	<b>25,040</b>	<b>27,246</b>	<b>13,250</b>

<b>2021 Restricted</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Costs</b>	<b>Net</b>
Building For Mission	-	-	-	-
Worship Fund	17,916	-	2,460	15,456
Resurrection Church	-	25,976	25,976	-
<b>Total</b>	<b>17,916</b>	<b>25,976</b>	<b>28,436</b>	<b>15,456</b>

**Designated Funds**

Designated funds are set aside from and form part of the general fund. Whilst currently being used for housing, the Building For Mission Fund and recent legacies any surplus or unrequired money will be transferred back in to the General Fund as necessary.

<b>2022 Designated</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Transfers</b>	<b>Costs</b>	<b>Revaluation</b>	<b>Net</b>
Building For Mission	251,236	136,368	-	387,604	-	-
Legacy Funds	220,477	-	(27,382)	-	-	193,095
Housing	939,000	-	-	-	99,000	1,038,000
<b>Total</b>	<b>1,410,713</b>	<b>136,368</b>	<b>(27,382)</b>	<b>387,604</b>	<b>99,000</b>	<b>1,231,095</b>

<b>2021 Designated</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Transfers</b>	<b>Costs</b>	<b>Revaluation</b>	<b>Net</b>
Building For Mission	761,080	169,316	-	679,159	-	251,236
Legacy Funds	-	180,885	39,592	-	-	220,477
Housing	879,000	-	-	-	60,000	939,000
<b>Total</b>	<b>1,640,080</b>	<b>350,201</b>	<b>39,592</b>	<b>679,159</b>	<b>60,000</b>	<b>1,410,713</b>

**Church General Funds**

The Church General fund represents the accumulated difference between income and expenditure over the history of the church, excluding any money given for specific causes which is held as a designated or restricted fund as appropriate.

The money held in the Church General fund is unrestricted and undesignated and is used for the general running of the church. Typically, the value of this fund at any one point in time represents only a few months expenditure and St John's is reliant on ongoing committed giving to support the continued work of the church.



**ST JOHN'S CHURCH, HARBORNE, BIRMINGHAM**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**13 Other Financial Commitments**

a. At 31st December 2022 the charity's total future minimum lease payments under a non-cancellable operating lease for equipment rental are as follows:

**5 Year Operating Lease with Automated Systems Group Ltd commenced 2023**

Year 1	2023	1,882
Year 2	2024	1,882
Year 3	2025	1,882
Year 4	2026	1,882
Year 5	2027	1,882

**14 Related Party Transactions**

**Income**

**Total donations given to the Charity by the Trustees and related parties is as follows:**

<b>2022</b>	Giving by Trustees	116,753
	Giving by Related parties	24,110
	<b>Total</b>	<b>140,863</b>
<b>2021</b>	Giving by Trustees	83,483
	Giving by Related parties	36,837
	<b>Total</b>	<b>120,320</b>

Note: No donations had any conditions attached to them and therefore did not alter the nature of any of our activities.

**Expenditure**

No payments were made to anyone for being a Trustee of the Charity

During 2022 £7,159 was paid to 11 PCC or related members for reimbursement of costs for activities in the church.  
 During 2021 £674 was paid to 4 PCC or related members for reimbursement of costs for activities in the church.

Other payments made to PCC members, their families, or organisations to which they are closely connected are detailed below:

<u>PCC Member</u>	<u>Reason for Payment</u>	<u>Comments</u>	<u>Amount</u> 2022	<u>Amount</u> 2021	<u>Person</u> <u>Receiving</u> <u>Payment</u>
Rev L Browne	Allowances & expenses	Clergy	985	690	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	925	393	Rev J Tattersall
Rev B Baker	Allowances & expenses	Clergy		787	Rev B Baker
Rev J Jennings	Allowances & expenses	Clergy	141		Rev Dr F Grosjean

Note: The salaries for Rev L Browne, J Tattersall, B Baker & J Jennings are all paid by Birmingham Diocese

**Payments to Key Management Personnel (Not shown above) and related parties (Excluding Reimbursement of cost of purchasing items for the charity) - Figures include Salary, Expenses, Employers NI and Employers Pension contributions**

<u>Name</u>	<u>Amount</u> 2022	<u>Amount</u> 2021	<u>Person</u> <u>Receiving</u> <u>Payment</u>
Mr S Foster - Operations Manager	53,139	53,958	Mr S Foster Employee
Mr S Foster - Operations Manager	31,888	30,310	Mrs C Foster Employee & Wife of Mr S Foster

No other payments made to Key Management Personnel or Trustees

Conflicts of interest are declared at each meeting of the trustees (PCC), Standing Committee and Global Partner Support executive and conflicted individuals are excluded from the decision making process with regard to salary/expense payments, decisions re Global Partner Support grants, the recruitment process or any other item where a conflict exists.

