

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

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

**2023**

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**TRUSTEES ANNUAL REPORT AND FINANCIAL ACCOUNTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER 2023**

**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 2023**

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**TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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 2023. 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 with regular Sunday and Thursday services and other activities each week. A number of services have continued to be available online each month. All of this enables people to belong to a community of faith and benefit from worship, prayer, teaching and being together.

In 2023 St John's had a worshipping community including children of up to approximately 489 continuing to grow after a number of people moved to St Mary's Bearwood as part of the revitalisation project. 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 360 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/Chosen and similar 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 to support the local community:
  - a. Saturday morning community café operating on 2 mornings a month welcoming all to come and enjoy a warm space, a drink and some companionship including a repair café where people can bring in broken items for repair; and
  - b. Recovery ministry with the aim of supporting those who need help from difficult and challenging events in their lives; and

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

- c. Resource days which have provided many essential items for the community in 2022 and 2023, coats, socks, food, toiletries, nappies and cleaning materials.
  - d. English Language Course; and
  - e. Friday evening community meals; and
  - f. A warm space on a Monday with arts & crafts available with refreshments and time to meet others.
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 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 was the launch of the revitalisation project at St Mary's Church in Bearwood in line with our previous 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 St John's moving with a group of people with the aim of building up the existing ministry in Bearwood. He continues to be licensed to both parishes but his work is at St Mary's.

### **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).

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

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

The PCC is elected from those members of the congregation who have been on the electoral Roll for 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 2023 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 2, Safeguarding 1, Support for Older People 1, Worship 1, Youth, Children's & Toddlers Ministries 3, Communications, Finance & Secretarial 3.

### **Key Management Personnel**

The Key Management Personnel of the Charity are the Vicar Revd L Browne and Associate Vicar Revd J Tattersall and Church wardens Mr P Varley, Mrs K Collins 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.

## St John's Church, Harborne, Birmingham

### 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 has the benefit of a Diocesan owned vicarage and the 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:

David Atkins		From April 2023
Benjamin Baker	Clergy	
Leonard Browne	Chair, Clergy	
Patrick Burke		
Adrian Collings	Deanery Synod	
Anthony Collins		
Katherine Collins	Warden	
Michael Down	Deanery & Diocesan Synod	Until June 2023
Andrew Ferrari		
Richard Harrison	Deanery Synod	From April 2023
David Harvey	Treasurer	
Geoffrey Heyes		
Joanne Jennings	Clergy	
Caroline Jones		Until February 2023
Kathy Lee-Cole		
Brian Nganwa		From April 2023
Mark Poyner		From April 2023
Peter Pretlove	Deanery Synod	
Marian Pretlove	Deanery Synod (until April 23)	
Hannah Reed	Secretary	
Darren Richards		From April to July 2023
Ruth Smith		
Jonathan Tattersall	Clergy	
Karen Thomas		From April 2023
Philip Varley	Warden	
James Whitehouse	Deanery/Diocesan Synod & Vice-Chair	
Ronald Wicken	Deanery Synod	From April 2023
Mark Witheridge		From April 2023

## St John's Church, Harborne, Birmingham

### **Risk Management and Safeguarding**

A risk register is in place covering the major activities of Church life 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. 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 2023 and 2022**

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.

#### **2023 - General Fund - Income and Expenditure (k = £000s)**

The overall deficit for the year after funds transfer of £12k to cover the uninsured loss of repairing the damaged floor in part of the new hall was £18k. This was significantly lower than expected.

The overall income decreased from £767k in 2022 to £719k reflecting the effect of people going to St Mary's and other moves following the lifting of restrictions. Charitable income rose £8k whilst donations and gifts reduced by £72k.

The costs decreased year on year by £67k as part of a planned reduction in expenditure due to the expected reduction in income. Most activities saw either a reduction or similar costs year on year with the exception of the energy costs which increased by £31k. The final cost of the replacement of part of the upstairs flooring and air handling unit was £42k with £27k being included in the 2022 accounts and the final balance of £15k included in 2023.

#### **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.

## St John's Church, Harborne, Birmingham

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.

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.

### 2023 - Restricted Funds (Note 12 Church Funds)

**Bridge Building** – Costs of £1.4k on the Community Café, Warm Rooms and recovery ministry leaving a closing balance of £3.6k.

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

**Worship Fund** – Closing balance of £8k unchanged from 2022 with no expenditure during the year.

### 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.

### 2023 - Designated Funds (Note 12 Church Funds)

**Housing Fund** – The current 3 properties are all included at fair value of £1,056K which is an increase of £18K from the position at the end of 2022. The market value of the property on Milford Copse has, after taking advice and the Crossway have been left unchanged whilst the 36% investment in Ducklington increased by £18k in line with the lowest estimate of current value. The Trustees believe that this is a fair reflection of the income that would be derived from any sale.

**Legacy Funds** – A closing balance of £181K showing a reduction of £12k following the transfer to the general fund to cover the remaining costs of the major repairs.

### 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.

**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 2023, the PCC held a total cash fund of £437k (2022 £547k) and the overall unrestricted fund for the Charity was £1.5m (2022 £1.5m). Net current assets were £461k and (2022 £493k)

General Fund - There was a positive balance on the general fund of £269k (£287k 2022) against a policy reserve requirement of holding no less than £125k.

Fixed assets in the designated property housing fund had a closing fair value of £1,056k (£1,038k 2022).

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 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.

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- 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. Further activities will be launched as and when we are able.

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.

Our incumbent and Chairman Rev Leonard Browne retires early in 2024 and so as we enter a period of vacancy the trustees will be compiling a parish profile as we look to recruit a new person during the year ahead. In the meantime 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 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.

## St John's Church, Harborne, Birmingham

Building on all that God has been doing in and through us 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 the goals we have prayerfully set, which are based on the focussed aims that follow.

In this 5 year period 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

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 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.

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.

## St John's Church, Harborne, Birmingham

### 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

#### Solicitors

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES

#### Primary Bankers

Lloyds Bank PLC  
PO Box 1000  
Andover  
BX1 1LT

#### Independent Examiner

Helen Blundell  
Crowe UK LLP  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

**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 (FRS 102);
- 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

## St John's Church, Harborne, Birmingham

(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 2024

Helen Blundell of Crowe UK LLP has also expressed their willingness to continue in office and will be proposed for re-appointment at the Annual Parochial Church Meeting on 24<sup>th</sup> April 2024.

Approved by the PCC on 25th March 2024 and signed on its behalf by:



James Whitehouse  
PCC Interim 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 2023 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

Crowe UK LLP  
Black Country House  
Rounds Green Road  
Oldbury  
West Midlands  
B69 2DG

Date: 26 March 2024

# St John's Church, Harborne, Birmingham

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### Statement of Financial Activities

31st December 2023		Restricted funds	Unrestricted funds		Total funds 2023 £
			General Fund	Designated Fund	
		£	£	£	
<b><u>Income and endowments from:</u></b>					
	Note				
Donations and legacies	2	19,833	691,040		710,873
Charitable activities	4		25,192		25,192
Investments	3		3,013		3,013
<b>Total income</b>		<b>19,833</b>	<b>719,245</b>	<b>0</b>	<b>739,078</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	4	21,275	749,563	0	770,838
<b>Total expenditure</b>		<b>21,275</b>	<b>749,563</b>	<b>0</b>	<b>770,838</b>
<b>Net income/(expenditure) before revaluation</b>		<b>(1,442)</b>	<b>(30,318)</b>	<b>0</b>	<b>(31,760)</b>
Net gains/losses on revaluation of investments	9			18,000	18,000
Net income/(expenditure)		(1,442)	(30,318)	18,000	(13,760)
Transfers between funds			12,210	(12,210)	0
Net Movement in funds		(1,442)	(18,108)	5,790	(13,760)
<b>Reconciliation of funds</b>					
Total Funds brought forward		13,250	286,865	1,231,095	1,531,210
<b>Total funds carried forward</b>		<b>11,808</b>	<b>268,757</b>	<b>1,236,885</b>	<b>1,517,450</b>

The notes on pages 18 to 27 form part of these accounts. There were no recognised gains and losses for 2023 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 2022		<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds</u>
			General Fund	Designated Fund	
		£	£	£	£
<b><u>Income and endowments from:</u></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><u>Expenditure on:</u></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
<b>Net Movement in funds</b>		<b>(2,206)</b>	<b>(9,025)</b>	<b>(179,618)</b>	<b>(190,849)</b>
<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

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## Balance Sheet


31st December 2023

	Note	Restricted funds	Unrestricted funds		Total funds 2023 £
		£	General Fund £	Designated Fund £	
<b>Fixed Assets:</b>					
Tangible Assets	9			835,000	835,000
Investment Properties	9			221,000	221,000
<b>Total fixed assets</b>				<b>1,056,000</b>	<b>1,056,000</b>
<b>Current Assets</b>					
Debtors	10	1,044	45,720	0	46,764
Cash at bank and in hand		14,022	242,381	180,885	437,288
<b>Total current assets</b>		<b>15,066</b>	<b>288,101</b>	<b>180,885</b>	<b>484,052</b>
<b>Liabilities</b>					
<b>Creditors: Amounts falling due within one year</b>					
Creditors and accrued charges	11	(3,258)	(19,344)	0	(22,602)
<b>Net Current Assets</b>		<b>11,808</b>	<b>268,757</b>	<b>180,885</b>	<b>461,450</b>
<b>Creditors: Amounts falling due after one year</b>					
		0	0	0	0
<b>Total Assets less Liabilities</b>		<b>11,808</b>	<b>268,757</b>	<b>1,236,885</b>	<b>1,517,450</b>

### The funds of the charity

Restricted funds	12	11,808			11,808
Unrestricted funds	12		268,757		268,757
Designated	12			1,236,885	1,236,885
<b>Total funds</b>	1,9,12	<b>11,808</b>	<b>268,757</b>	<b>1,236,885</b>	<b>1,517,450</b>

Approved by the PCC on 25th March 2024 and signed on its behalf by:

  
 James Whitehouse  
 Interim Chairman:

# St John's Church, Harborne, Birmingham

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### Balance Sheet

31st December 2022

	Note	<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds</u> <u>2022</u> £
		£	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>				<b>1,038,000</b>	<b>1,038,000</b>
<b>Current Assets</b>					
Debtors	10	909	53,856	5,439	60,204
Cash at bank and in hand		14,494	290,533	241,566	546,593
<b>Total current assets</b>		<b>15,403</b>	<b>344,389</b>	<b>247,005</b>	<b>606,797</b>
<b>Liabilities</b>					
<b>Creditors: Amounts falling due within one year</b>					
Creditors and accrued charges	11	(2,153)	(57,524)	(53,910)	(113,587)
<b>Net Current Assets</b>		<b>13,250</b>	<b>286,865</b>	<b>193,095</b>	<b>493,210</b>
<b>Creditors: Amounts falling due after one year</b>					
		0	0	0	0
<b>Total Assets less Current Liabilities</b>	12	<b>13,250</b>	<b>286,865</b>	<b>1,231,095</b>	<b>1,531,210</b>
<b>The funds of the charity</b>					
Restricted funds	1,9,12	13,250			13,250
Unrestricted funds			286,865		286,865
Designated				1,231,095	1,231,095
<b>Total funds</b>		<b>13,250</b>	<b>286,865</b>	<b>1,231,095</b>	<b>1,531,210</b>

# St John's Church, Harborne, Birmingham

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## Statement of cash flows

	Total Funds 2023 £	Total Funds 2022 £
<b>Cash flows from operating activities</b>		
Net cash provided by (used in) operating activities	(112,318)	(159,702)
<b>Cash flows from investing activities</b>		
Dividends, interest & rents from investments	3,013	341
<b>Net cash provided by (used in) investing activities</b>	3,013	341
<b>Cash flows from financing activities</b>		
Borrowing repayments		(20,200)
<b>Net cash provided by (used in) financing activities</b>	0	(20,200)
<b>Net cash provided by (used in) all sources</b>	(109,305)	(179,561)
Change in cash and cash equivalents in the reporting period	(109,305)	(179,561)
Cash and cash equivalents at the beginning of the reporting period	546,593	726,154
Cash and cash equivalents at the end of the reporting period	437,288	546,593

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

Net income/expenditure for the reporting period	(31,760)	(289,849)
Adjustments for:		
Dividends, interest & rents from investments	(3,013)	(341)
(Increase)/decrease in debtors	13,440	38,286
Increase/(decrease) in creditors	(90,985)	92,202
Net cash provided by (used in) operating activities	(112,318)	(159,702)

## Analysis of cash and cash equivalents

Cash in hand	437,288	546,593
Total cash and cash equivalents	437,288	546,593

## Analysis of Changes in Net Debt

Year Ending 31 December 2023	Start of Year	Cash Flows	New Finance Leases	Other Non cash Changes	At year End
Cash	546,593	(109,305)			437,288
<b>Total</b>	546,593	(109,305)	0	0	437,288

## 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
Loans falling due in 1 year	(17,200)	17,200			0
Loans falling due after more than 1 year	(3,000)	3,000			0
<b>Total</b>	705,955	(159,362)	0	0	546,593

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Note 1: Accounting policies for the year ended 31<sup>st</sup> December 2023**

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.

**Note 1: Accounting policies for the year ended 31st December 2023 (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.

***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

## St John's Church, Harborne, Birmingham

### Note 1: Accounting policies for the year ended 31st December 2023 (continued)

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 has been included in 2022 and 2023.

#### **(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 Birmingham Diocese Trustee (BDT) as custodian trustees on behalf of the Charity (as Parochial Church Councils are not allowed by law to own property outright) are revalued from time to time as necessary and have been included in the balance sheet at estimated fair value. This is with the exception of the Church Hall, which is attached to the Church, where the building and approximately 617 square yards of land is owned by the PCC which has no value as the building and land cannot be separated from the consecrated Church and therefore no possibility of any money being realised through a sale.

#### **(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 2023

**2 Donations & Legacies - 2023**

	<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds</u> <b>2023</b>
		General Fund	Designated Fund	
Committed Giving		537,375		537,375
Taxation refund		113,595		113,595
		650,970		650,970
Collections & gifts	19,833	19,226		39,059
Room Hire		8,583		8,583
Legacies		3,000		3,000
Grants		250		250
Net Fees to the PCC for weddings / funerals		1,511		1,511
Diocese Housing Allowance		7,500		7,500
	19,833	691,040	0	710,873

<b>Note: Restricted Funds</b>			
Collections & gifts	Resurrection Church		19,833
			<u>19,833</u>

**2 Donations & Legacies - Prior Year - 2022**

	<u>Restricted funds</u>	<u>Unrestricted funds</u>		<u>Total funds</u> <b>2022</b>
		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	923,943

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

**3 Investment income**

	<b>General Fund</b> <b>2023</b>	<b>General Fund</b> <b>2022</b>
Bank Interest	3,013	341
	<u>3,013</u>	<u>341</u>

# St John's Church, Harborne, Birmingham

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

4 Charitable activities - 2023		Restricted funds Costs	General Costs	Designated Costs	Designated Income	General Income	2023 Net £
<b>Direct Costs</b>							
	6		104,796				104,796
	7		131,286				131,286
	8		179,064				179,064
			22,581			20,991	1,590
		1,443	9,233			4,201	6,475
	9	19,833	6,277				26,110
			10,785				10,785
			105,680				105,680
<b>Total Direct Costs</b>		<b>21,275</b>	<b>569,703</b>	<b>0</b>		<b>25,192</b>	<b>565,786</b>
<b>Support costs</b>							
	8		118,138				118,138
			22,749				22,749
			5,234				5,234
			31,675				31,675
			2,064				2,064
<b>Sub Total Support costs</b>		<b>0</b>	<b>179,860</b>	<b>0</b>			<b>179,860</b>
<b>Total Support</b>		<b>0</b>	<b>179,860</b>	<b>0</b>		<b>0</b>	<b>179,860</b>
<b>Total Charitable Activities</b>		<b>21,275</b>	<b>749,563</b>	<b>0</b>		<b>25,192</b>	<b>745,646</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**  
Mission - Bridgebuilding  
PCC gifts - Resurrection Church  
Service - Worship Fund

4 Charitable activities - 2022		Restricted Costs	General Costs	Designated Costs	Designated Income	General Income	2022 Net £
<b>Direct Costs</b>							
	6		154,284				154,284
	7		134,399				134,399
	8		166,177				166,177
			19,220			15,668	3,552
			9,109			1,490	7,619
	9	20,040	17,402	306,460			343,902
		7,206	13,181				20,387
			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>							
	8		135,944				135,944
			28,343				28,343
			5,134				5,134
			27,917				27,917
			1,604				1,604
<b>Sub Total Support costs</b>			<b>198,943</b>	<b>0</b>			<b>198,943</b>
<b>Building for Mission - Build</b>				<b>81,144</b>			<b>81,144</b>
<b>Total Support</b>		<b>0</b>	<b>198,943</b>	<b>81,144</b>		<b>0</b>	<b>280,087</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. All reduced due to restrictions.

**Note: Restricted Funds**  
PCC gifts - Resurrection Church  
Service - Worship Fund

Designated costs all relate to Building for Mission



# St John's Church, Harborne, Birmingham

Note

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## 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) - 2023

The grants paid by the GPS Management Team in 2023 totalled £131,286

	No of Grants	Grants to organisations	Grants to individuals	2023 Total
Overseas mission	5	26,054	17,368	<b>43,422</b>
UK mission	13	57,046	10,910	<b>67,956</b>
Specific projects and Organisations	8	19,908		<b>19,908</b>
<b>Total expenditure</b>		<b>103,008</b>	<b>28,278</b>	<b>131,286</b>

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

Agape	18152	for their work in the UK
Chaplaincy Plus	7616	for their work with the business community in Birmingham
Church Missionary Society	8684	for their work in Pakistan
Friends International	8104	for their work with International Students
Operation Mobilisation	12454	for their work in Birmingham and South Africa
The Good Pot	8686	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) - 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	24,816	18,294	<b>43,110</b>
UK mission	13	60,853	11,001	<b>71,854</b>
Specific projects and Organisations	10	18,435		<b>18,435</b>
Short term	1	1,000		<b>1,000</b>
Miscellaneous				
<b>Total expenditure</b>		<b>105,104</b>	<b>29,295</b>	<b>134,399</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 Betel, Bible Reading Fellowship, CPAS, Global Connections, International Nepal Fellowship, Pioneers UK, Restore and SouthGate Family Church.

# St John's Church, Harborne, Birmingham

Note

## ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### 7 Staff costs & clergy allowances- 2023

	Direct Costs £	Support Costs £	2023 Total £
Gross wages & salaries	154,301	113,953	268,254
Employers National Insurance/SMP	10,547	618	11,165
Pension - Employers Contribution	4,132	3,337	7,469
Expenses/ allowances & Clergy Costs	3,489	229	3,718
Staff Training	6,596		6,596
<b>Totals</b>	<b>179,064</b>	<b>118,138</b>	<b>297,202</b>

Employers Pension Contribution - 3%

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

The average number of employees in 2023 was 11 people with 11 in post at 31 December, and year end FTE of 7.4.

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

### 7 Staff costs & clergy allowances- 2022

	Direct Costs £	Support Costs £	2022 Total £
Gross wages & salaries	141,676	124,370	266,046
Employers 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>302,121</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

### 8 PCC Gifts

	2023 £	2022 £
The following gifts were made:		
<b>General Fund</b>		
Birmingham City Mission	775	613
Restore	775	613
Link to Hope for Ukraine		13,833
DEC Turkey/Syria Earthquake	3100	
Quinton & Oldbury Foodbank	1,512	1,963
Other	115	380
<b>Restricted Fund</b>		
Resurrection Church	19,833	20,040
<b>Designated Fund - Building for Mission (BFM)</b>		
Resurrection Church		36,910
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>26,110</b>	<b>343,902</b>

# St John's Church, Harborne, Birmingham

Note

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## 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:**

<b><u>Housing fund</u></b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Opening value of Housing fund	1,038,000	939,000
Revaluation of No. 2 Milford Copse, Harborne		
Revaluation of No 59 Witney Road, Ducklington	18,000	24,000
Revaluation of No 77-79 Vivian Road		75,000
<b>Closing value of Housing fund</b>	<b><u>1,056,000</u></b>	<b><u>1,038,000</u></b>

### **Summary of Fixed Assets**

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

### **Investment Properties**

59 Witney Road, Ducklington	Fair Value	221,000	203,000
<b>Total Fixed Assets</b>		<b><u>1,056,000</u></b>	<b><u>1,038,000</u></b>

The Trustees consider that this represents the fair value at 31 December 2023

# St John's Church, Harborne, Birmingham

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### Note

<b>10 Debtors and Prepayments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments - General Fund	14,605	14,250
Debtors Pledged income & Gift Aid - Building for Mission		1,250
Gift Aid Due - Restricted	1,044	910
Gift Aid Due - Designated		4,189
Gift Aid Due - General	31,115	39,605
	<b>46,764</b>	<b>60,204</b>

<b>11 Creditors, accrued charges &amp; Deferred Income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and Sundry creditors - General Fund	18,722	30,142
Uninsured Loss confirmed post year end - Floor Repair General		27,382
Accruals and Sundry creditors - Building for Mission		53,910
Deferred Income - All Funds	2,354	450
Accruals & Sundry Creditors - Restricted Fund	1,526	1,703
	<b>22,602</b>	<b>113,587</b>

### 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>2023 Restricted</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Costs</b>	<b>Net</b>
Worship Fund	8,250			8,250
Bridgebuilding	5,000		1,442	3,558
Resurrection Church		19,833	19,833	0
<b>Total</b>	<b>13,250</b>	<b>19,833</b>	<b>21,275</b>	<b>11,808</b>

<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	0
<b>Total</b>	<b>15,456</b>	<b>25,040</b>	<b>27,246</b>	<b>13,250</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>2023 Designated</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Transfers</b>	<b>Costs</b>	<b>Revaluation</b>	<b>Net</b>
Legacy Funds	193,095		( 12,210)			180,885
Housing	1,038,000				18,000	1,056,000
<b>Total</b>	<b>1,231,095</b>	<b>0</b>	<b>( 12,210)</b>	<b>0</b>	<b>18,000</b>	<b>1,236,885</b>

<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		0
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>

##### General Fund

The 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 general fund is unrestricted and undesignated and is used for the running costs 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.

<b>2023 General Fund</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Transfers</b>	<b>Costs</b>	<b>Net</b>
Total	286,865	719,245	12,210	749,563	268,757

<b>2022 General Fund</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Transfers</b>	<b>Costs</b>	<b>Net</b>
Total	295,890	780,035	27,382	816,442	286,865

# St John's Church, Harborne, Birmingham

Note

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

## 13 Other Financial Commitments

- a. At 31st December 2023 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

		Paid	Future
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
			<u>1,882</u>
			<u>7,528</u>

## 14 Related Party Transactions

### Income

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

<b>2023</b> Giving by Trustees	54,771
Giving by Related parties	42,715
<b>Total</b>	<b>97,486</b>

<b>2022</b> Giving by Trustees	116,753
Giving by Related parties	24,110
<b>Total</b>	<b>140,863</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

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> <u>2023</u>	<u>Amount</u> <u>2022</u>	<u>Person</u> <u>Receiving</u> <u>Payment</u>
Rev L Browne	Allowances & expenses	Clergy	495	985	Rev L Browne
Rev J Tattersall	Allowances & expenses	Clergy	1,454	925	Rev J Tattersall
Rev J Jennings	Allowances & expenses	Clergy	154	141	Rev J Jennings
Philip Varley	Salary & Expenses	Trustee & Warden	16,472	22,631	Francis Varley

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>Dates</u> <u>2023</u>	<u>Amount</u> <u>2023</u>	<u>Amount</u> <u>2022</u>	<u>Person</u> <u>Receiving</u> <u>Payment</u>
Mr S Foster - Operations Manager - Retired March 2023	Jan to March	13,197	53,139	Mr S Foster Employee
Mr S Foster - Operations Manager - Retired March 2023	Full Year	33,425	31,888	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.

