Charity registration number 1184596 (England and Wales)

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Slade Ms S Vincent Ms H Roxborough	
Charity registration	England and Wales	1184596
Registered office	14 Kidderminster Road Bromsgrove Worcestershire B61 7JW	
Independent examiner	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	
Bankers	Lloyds Bank Plc PO Box 1000 BX1 1LT	

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The object of the CIO is for the public benefit to assist in the preservation, maintenance, repair and improvement of the fabric of The Church of St John The Baptist, Bromsgrove, together with associated properties.

Achievements and performance

Significant activities and achievements against objectives

The year focussed on the Spire Project: restoring the spire at St John's Church and engaging the local community through heritage focussed events and initiatives.

In October 2025, Friends of St John's were delighted to announce that the long awaited restoration work on the church's iconic spire had been completed and the golden weathervane cockerel returned to the top to enjoy the view for decades to come.

Returning the weathervane to the top of the spire was a significant and historic moment for the town. This project has been a long time coming; cracks were first noticed back in 2017, so witnessing this final element of the spire's restoration taking place was both joyful and emotional.

The Spire Project would not have been possible without support from so many national and local funders and individuals from across the globe, nor would it have happened without the skill and dedication of the fantastic design and construction team.

There is a huge amount of gratitude felt for everyone who has played their part in this restoration project.

Financial review

Incoming resources during the year totalled £342,223 (2024: £48,340). Expenditure was £436,718 in total (2024: £32,910). Generating a deficit of £94,495 (2024: £15,430 surplus).

Reserves carried forward at the year end are in a deficit position of £48,770 (2024: £45,725 surplus). Of this a deficit of £100,712 relates to restricted reserves carried forward (2024: £21 surplus); and £51,942 is unrestricted (2024: £45,704 surplus).

During the year, a negative restricted fund balance has been generated and is in effect temporarily borrowing from unrestricted reserves. This restricted deficit relates to the Spire Project and reflects the fact that income to support the project will not be recognised until after the year end. We are certain that the restricted deficit is temporary and will not ultimately result in overdrawn reserves in future periods.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). The charity is governed by it's constitution adopted in 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:
Ms J Slade
Ms S Vincent
Ms H Roxborough

Recruitment and appointment of trustees

New trustees are found and appointed through a combination of public advertisement and word-of-mouth. The board seeks to maintain a balanced range of skills and experience appropriate to the charity's activities. All prospective trustees are interviewed and assessed against the charity's needs before being formally appointed.

Organisational structure

The Charity's strategic decisions are taken by the Board. The day-to-day running of the charity and its activities are carried out by volunteers.

Statement of Trustees' responsibilities

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

The trustees' report was approved by the Board of Trustees.

J Slade

Ms J Slade
Trustee

Date: 03.08.2026

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

I report to the trustees on my examination of the financial statements of The Friends of The Church of St. John The Baptist, Bromsgrove (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Colm McGrory FCA
Ormerod Rutter Limited
The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY
Date: 26.08.2026

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and grants	3	8,872	326,343	335,215	14,322	23,700	38,022
Other trading activities	4	6,265	-	6,265	8,001	1,855	9,856
Investments	5	743	-	743	462	-	462
Total income		15,880	326,343	342,223	22,785	25,555	48,340
Expenditure on:							
Raising funds	6	6,265	-	6,265	2,037	1,855	3,892
Charitable activities	7	3,377	427,076	430,453	5,339	23,679	29,018
Total expenditure		9,642	427,076	436,718	7,376	25,534	32,910
Net income/(expenditure) and movement in funds		6,238	(100,733)	(94,495)	15,409	21	15,430
Reconciliation of funds:							
Fund balances at 1 January 2025		45,704	21	45,725	30,295	-	30,295
Fund balances at 31 December 2025		51,942	(100,712)	(48,770)	45,704	21	45,725

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		31,306		45,725	
Creditors: amounts falling due within one year	13	(80,076)		-	
Net current (liabilities)/assets			(48,770)		45,725
The funds of the charity					
Restricted income funds	14		(100,712)		21
Unrestricted funds	15		51,942		45,704
			(48,770)		45,725

The financial statements were approved by the trustees on 03-08-2026

.....

Ms J Slade
Trustee

THE FRIENDS OF THE CHURCH OF ST. JOHN THE BAPTIST, BROMSGROVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Friends of The Church of St. John The Baptist, Bromsgrove is a charitable incorporated organisation (CIO) with the Charity Commission for England and Wales. The registered office is St John's Church Office, 14 Kidderminster Road, Bromsgrove, B61 7JW.

The CIO has adopted the accruals accounting method for the first time in the year ended 31st December 2025 because it is now required to do so; as per Appendix 3 of the Charities SORP (FRS 102). On transition to the accruals basis, no material effect has been noted on the reported results or fund balances.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	8,872	-	8,872	14,322	-	14,322
Grants	-	326,343	326,343	-	23,700	23,700
	8,872	326,343	335,215	14,322	23,700	38,022

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	6,265	-	6,265	8,001	1,855	9,856

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	743	462

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	6,265	-	6,265	2,037	1,855	3,892

7 Expenditure on charitable activities

	Charitable Activites 2025 £	Charitable Activites 2024 £
Direct costs		
Subscriptions	277	264
Website, printing and promotions	811	103
Church spire inspection costs	-	4,194
Spire restoration costs	427,076	23,679
Sundry costs	-	397
	428,164	28,637
Share of support and governance costs (see note 8)		
Support	381	381
Governance	1,908	-
	430,453	29,018
Analysis by fund		
Unrestricted funds	3,377	5,339
Restricted funds	427,076	23,679
	430,453	29,018

8 Support costs allocated to activities

	2025 £	2024 £
Insurance	381	381
Governance costs	1,908	-
	2,289	381
Analysed between:		
Charitable Activites	2,289	381

8 Support costs allocated to activities **(Continued)**

Included in governance costs are £1,908 of independent examiner's fees (2024: £Nil).

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,908	-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	80,076	-

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Spire appeal - restoration project	21	326,343	(427,076)	(100,712)

14 Restricted funds (Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Spire appeal - restoration project	-	23,700	(23,679)	21
ReNew - Heritage open day	-	1,855	(1,855)	-
	-	25,555	(25,534)	21

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	45,704	15,880	(9,642)	51,942

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	30,295	22,785	(7,376)	45,704

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Current assets/(liabilities)	109,701	(158,471)	(48,770)
	109,701	(158,471)	(48,770)
Per balance sheet	51,942	(100,712)	(48,770)
Balance to allocate	(57,759)	57,759	-

16 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	45,704	21	45,725
	45,704	21	45,725

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Incoming resources		Expenditure	
	2025 £	2024 £	2025 £	2024 £
Entities over which Trustees have significant control, joint control or significant influence	-	5,000	20,000	-

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2025 £	2024 £
Entities over which Trustees have significant control, joint control or significant influence	10,000	-

During the year the charity received no incoming resources from connected entities (2024: £5,000).

During the year the charity incurred heritage management costs of £20,000 (2024: £Nil) from Every Eventuality Limited, an entity over which J Slade (Trustee) has significant control. At the year end of 31st December 2025, the charity owed Every Eventuality Limited a balance of £10,000 (2024: £Nil).