



St. John the Evangelist Merrow

Annual Report 2022

Our Vision is to be:

A Caring Christian Community, here for everyone.

St. John's Church is in the Parish Church of Mellow. It is part of the Diocese of Guildford within the Church of England. The correspondence address is:

The Parish Office
222 Epsom Road
Guildford GU4 7AA

The Parochial Church Council (PCC) of St John's was registered with Charity Commission in January 2008. Officially called The Parochial Church Council of the Ecclesiastical Parish of Mellow, its registration number is 1127555.

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Review of the Year

Welcome to the Annual Report for the Parish of Merrow 2022

As we read this report we are still in a period of vacancy whilst we are recruiting for a new Rector at St John's. We pray that in 2023 our new Rector will be with us and start to lead us in continuing the growth and momentum that we have managed to sustain with the gifts of God and our church family through recent challenging months.

During 2022 and particularly after Rona left in October we have been indebted to the unwavering and generous support of our retired clergy, Margaret, Tim and Diana in taking on so many services at St John's. This has also been made possible with additional help from Robert our lay preacher, Helen our vergers and Hannah our youth worker as part of our Ministry Team to maintain the level and quality of services over Christmas 2022 and now including Easter 2023.

2022 was the first year that we began to resume a sense of normality following the restrictions and pressures related to the Covid pandemic and we are thankful to all those who work, often largely unseen, in so many ways to continue making us a Caring Christian Community here for everyone and a church that we can be proud to be members of.

A heartfelt thank you to everyone at St John's for your support and help alongside my gratitude for the huge amount of work put in during 2022 by fellow churchwarden Carole Burtonwood and deputy churchwarden, Jane Farquharson.

Peter Tappin

Churchwarden and Vice Chair of the PCC

Churchwarden's Fabric report 2022

Property and Land

The Annual Churchwarden's Inspections of the church, Centre and churchyard were undertaken and whilst no significant defects were found, there are numerous maintenance issues that were identified, several of which came to light during the previous year including the roof of the Centre, the flint walls and fencing around the churchyard, the pedestrian entrance off Trodds lane and the porch roof. A number of improvements to the Centre have also been identified to bring it up to a higher standard for all users.

The five yearly fixed wiring check was carried out for the church in early 2022.

Our wonderful portable altar, which required a faculty, was completed with help from David Hunt and consecrated in time for our outdoor Easter service in 2022 and resides in church.

The rebuilding of the war memorial was finished in October 2022, in time for Remembrance Sunday and we are grateful to The Friends of St John for organising the fundraising to pay for this.

The church property register continues to be updated with photographs added of all relevant items including furniture, artefacts and silver.

The internal high level illumination of the stained glass windows during the winter months continued for 2022 and will be refined further for next year.

The heating in church has had problems and repairs were carried out in late 2022 together with reprogramming to try and improve the efficiency of use particularly in the face of rising gas and electricity prices. Our thanks to Gordon Farquharson for his help and expertise with this.

A new sewer pipe was installed to replace a broken pipe on the junction of the front car park and Trodds lane and this was paid for and carried out by Thames Water.

Churchyard maintenance continued with regular volunteer working groups organised by Diana Butcher and the reduced areas of wild grass and flowers provided a better balance with the rest of the more closely mown areas.

We have a Quinquennial inspection in June 2023 which will also help to determine longer term objectives and priorities. A new Parish Architect was appointed in 2022 to carry this out, who is Adam Heike of Nye Saunders Chartered Architects in Godalming.

Churchwardens report 2022

2022 was a challenging year for St John's and so many churches as we continued to get back to something resembling a sense of normality after the rigours of the Covid Pandemic.

Turbulent economic times and escalating gas and electricity prices also added to the job of continuing to run the church and centre effectively for our congregation and the wider Merrow community.

During 2022, services were conducted by our Rector Rona together with our loyal and dedicated retired clergy including Margaret, Tim and Diana and we are grateful to them for enabling us to continue with our regular communion services and so many other services particularly after Rona left to take up her new post in the Diocese of Bath and Wells in October 2022.

The churchwardens; Carole Burtonwood, Peter Tappin and deputy churchwarden, Jane Farquharson meet weekly on Tuesdays mornings and after this with Hannah our Youthworker, Lindsay our treasurer, Helen our vergers and Harry our parish administrator. The Standing Committee which used to be called the Finance and General Purposes committee also meets every other month and this includes Cathy Thompson alongside the churchwardens and Treasurer.

The Ministry Team, originally set up in 2021 consists of Margaret and Tim Dean, Diana Matthews, Robert Avis, Hannah Harvey, Helen Chambers and the churchwardens to forward plan services for 4 months ahead. This ensures that we have cover for regular Sunday and Wednesday services and so that we can identify where we need to find additional clergy to cover services for us particularly whilst we are in vacancy. We have also had to find other clergy to take funerals and baptisms.

We have been very lucky to have Edward, a talented young organist and student at Charterhouse School to play for us at our All Age Services and to also to provide an opportunity for Damien, another young organ scholar to practice on our church organ.

During 2022 we identified the need for the two separate roles of Parish Administrator and Centre Manager and we recruited Harry Tallboys as Parish Administrator and Barry Dickinson to Centre Manager.

The various new teams set up in 2022 now help to reflect our revised values of being Relevant, Caring, Approachable, Welcoming and Authentic as a church community and these underpin and support our priorities and activities organised by the respective teams. The PCC held an away day to debate, pray for and develop these values which was facilitated by Lindsay our treasurer.

Peter Tappin and Carole Burtonwood

Churchwardens

Safeguarding Report

The PCC is aware that it is ultimately responsible for safeguarding. As Parish Safeguarding Officer, I have submitted written reports to every PCC meeting which has enabled members to be informed of any developments or issues. Policies and risk assessments were reviewed, as required. Subsequently, policies have been on display in the church and the Centre. All hirers are required to sign that they will comply with our safeguarding policy.

Safeguarding training has been completed by the majority of postholders. Some have needed to refresh their training whilst others were new to the role. The Diocese has only offered sessions online but I have pointed out on several occasions that not everyone is able to access training in this way.

There was a significant increase in the number of criminal record checks (DBS) processed last year totaling 31. All members of the PCC have clear disclosures as their work involves making decisions relating to vulnerable people. Other applicants were those who worked with young people or vulnerable adults.

As Parish Safeguarding Officer I have continued to use the Church of England online safeguarding dashboard tool which is in place throughout the Diocese. Its aim is to help each parish keep track of safeguarding whilst keeping us up to date with local and national requirements. Areas for development are transferred into an action plan to assist the PCC. We have completed around 85% of the actions.

Safeguarding issues have been addressed in line with Diocesan procedures. Advice and support have been sought from the Diocese, when necessary. Some work involved liaising with outside agencies whilst bearing in mind that the information shared needed to be handled in a confidential and professional manner.

Whilst the PCC is ultimately responsible for safeguarding we all have a part to play in trying to keep children, young people and vulnerable adults safe. Please contact me if you have any concerns as we might be able to find the right help for that person.

Rosanne Bond

Parish Safeguarding Officer

Parochial Church Council (PCC)

The PCC meets bi-monthly. During the year the PCC has discussed and decided upon, amongst other things, Finance, Youth Ministry, Parish Safeguarding, Centre strategy and recruitment, hospitality events, the activities of Friends of St John's, the changing priorities of the various teams within the PCC, repairs to the War Memorial, a Stewardship campaign, Clergy cover for Services and, of course, the recruitment of a new Rector. The groundwork for appointing a new incumbent has involved a workshop to help us focus on the attributes required for the role, and the preparation of a Parish Profile to give potential candidates an insight into our church community.

The challenges of the period of Interregnum are carried in large part by the Churchwardens, and I would like to take this opportunity to thank them for shouldering this increased workload for the good of us all, and the PCC for its hard work in supporting them during this year. I would also like to thank Sonya, who is retiring from the PCC this year, for her service over the last three years.

While I look after the Minutes and Agendas for the PCC meetings, I would like to say how grateful I am to Nick for continuing to take on the task of preparing the Reports and Review for the APCM.

Being a PCC member brings an informative and interesting insight into some of the 'behind-the-scenes' workings of our church. It gives the opportunity to become involved in shaping our plans and visions, and we share the benefits of new connections and fellowship. We look forward to welcoming new and renewed members, working together with a shared sense of energy, purpose and vision during the coming year.

Tricia Tappin

PCC Secretary

Electoral Roll

Yet again, we have sadly lost some long standing and much loved members of our congregation reducing the number on the Electoral Roll, though this has been offset by new members, giving an overall increase of three. If there is anyone who is not currently on the Roll and would like to become a member, please do contact me or speak with one of the churchwardens. Being on the Roll shows commitment to St. John's and the wonderful people who make up our church community. The Roll itself reflects the strength of our community. Members can vote at the Annual Meeting and be involved in decision making. They can stand for various positions such as PCC member and sides person. The Roll is confidential and not open to general scrutiny. The number of members on the Roll currently stands at 149.

Chris Starr

Electoral Roll Officer

Financial Review

As a Charity registered with the Charity Commission for England and Wales our accounts have to be presented in a prescribed format. There are differences with accounts required for other organisations as most of our income is received from donors, who, in many cases give monies to be used for specific purposes.

A full set of accounts is available; this review will only touch on salient points and is intended as a brief summary of our financial position. Whilst our Accounts are presented in a unified format, internally we deal with matters separately between Church and Centre.

This year has been the first fully uninterrupted year since 2019, although there was some minor disruption at the beginning of the year as we feared another lockdown with Omicron. This mainly effected Centre bookings.

The Church

Once again it is to be emphasised that the Church is almost entirely dependent on the generous and continuing support of our congregation. The figures below in parenthesis are for 2021. Although our planned giving again reduced from 2021, it is worth noting that our Stewardship Gift Aid has increased our monthly amounts in the last few months of the year so hopefully this trend will change during 2023. The Gift Aid campaign did result in some significant one-off gifts as can be seen below.

Church Income

Planned Giving	£63,801	(£66,155)
Collections and other giving	£35,999	(£18,655)
Other receipts and tax	£21,580	(£19,332)
Legacies and other income	£18,780	(£8,222)
Grants	£36,725	(£43,757)
Receipts from Church Activities	£6,544	(£11,200)
Magazine Receipts	£3,706	(£3,235)
Dividends and Interest	£13,074	(£2,344)
Total Income	£200,209	(£172,890)

We received several Grants and some significant one-off payments during 2022. These included :

- £30,000 grant from the Down Road Trust, used to support the employment of our youth worker, Hannah Harvey.
- £3,270 Additional Restrictions Grant from Guildford County Council to help with the lost revenue from the Church Centre in early 2022.
- £1,000 payment from the Diocese to help with our fuel bills.
- £2000 Donation towards Church Fabric fund, from Friends from St Johns
- Fundraiser by Friends of St Johns for the repair of the war memorial. It raised £5,093 which not only paid for the repair but has allowed for a small, restricted fund to be set up which will allow the memorial to be maintained in the future.
- £500 grant from Guildford County Council in support of Baby Basics
- £1000 to cover the VAT for work for the Stonework.

During the year the total income for the Church was £200,209 which is an increase on last year of £27,319.

There were no new legacies in 2022.

Church Expenditure

Obviously, Church Expenditure showed an increase of £35,804 as the church was open the whole year and was functioning as normal.

What would be a fairer comparison would be to 2019 (our last full year before the pandemic). In 2019, our church expenditure was £174,000 so an increase of £19k over 4 years should be seen positively. Especially when you consider that our costs now include the cost of our youth worker so, in effect we have seen a reduction in our normal expenses from 2019.

Key increases that have hit us this year include the energy crisis which has seen our utility bills for the church rise from £3.7k to £13.4K! We also spent nearly £13,000 on church fabric repairs this year, whereas last year we spent £500).

Costs of generating voluntary income	£2,755	(£1,147)
Grants and Charitable Giving	£12,228	(£5,609)
Direct Costs of Church Activity	£170,998	(£144,254)
Church Management and Administration	£4,498	(£4,280)
Governance Costs	£2,415	(£2,340)
Total Expenditure	£192,894	(£157,090)

The Parish Share was, by far, the largest item of Expenditure at £91,038 (£88,356).

Our charitable giving has increased this year. This includes £9,000 shared between our three regular charities (Foodwise, CAP and Compassion UK) as well as grants of £1,155 from our Grant Legacy fund (a legacy left for the needy of the parish back in 1958). The remainder is purchases for our Baby Basics initiative, monies that are raised on this specific behalf and held in a restricted fund.

Despite this increase in expenditure, we have, through our effort on income generation, managed to show a very small positive balance of £7,315.

The Church Centre

The sole source of income for the Centre is from the hire of the facilities. This was our first full year of lettings since the pandemic. Although income has nearly doubled from 2021, as you would expect, it is still not back to our pre pandemic lettings and so failed to meet our 2022 budget expectation of £60k. However, we are starting to build up a 'new normal'. The arts centre provides a regular booking on a Saturday, which more than makes up for our previous renter. Also, we are seeing many more one-off bookings for parties on a Sunday. We hope this will result in our income increasing in 2023.

Overall operational costs for running the Centre have also increased with the Centre being open all year. Key areas of increase were the cost of cleaning, as our previous Cleaner left us in 2021 as well as a doubling of our utility bills (from £5.3k to nearly £12k). As well as this staff costs have been attributed across Church and Centre this year in a more accurate way.

During the year the total income was	£51,907	(£27,930)
The costs of running the Centre we were	£45,007	(£24,893)

(Deprecation is excluded in the figure above to show the more accurate yearly cost of running the centre).

So overall, we managed to maintain a positive balance on our centre finances of £6,900.

It is planned to have an annual maintenance plan in the summer, something we have not done since 2019. This will obviously increase expenditure, but it is hoped that extra income will allow us to balance the books as much as possible. If not, the Centre does have a designated fund which can support this work as it has in the past.

It is worth noting that the running of the office (e.g., stationery, phone, photocopier) is allocated as a Centre expenditure, so it is important to note that without the Centre these costs would have to be allocated to the church breakdown.

Reserves and Cash

Church Reserves are still very healthy which give us some comfort for the future of our church finances. Every year we manage to match our expenditure to our income means that we do not have to touch our reserves to keep our church running.

As you are all aware, we invested some of the monies from the sale of the Curate's House during 2021.

At the end of 2021 our CCLA investments totalled £352,511. At the end of 2022 these investments we valued at £311,014. This loss is at a point in time, markets have been volatile during the last year, so this is not too much of a surprise(if valued on April 11th 2023 the investments would have been worth £324,091). We have invested for the medium/long term which tends to be considered as a five year minimum investment.

It is also worth stressing that the investments account for less than 50% of our total reserves which come to £676,160 – this excludes the value of the Centre. Therefore we are holding £365,146 in cash reserves.

Lindsay Dobson

Treasurer

REGISTERED CHARITY NUMBER: 1127555

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
GU1 4QU
Tel: 01483 455508
website: www.cmbpartners.co.uk

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

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FOR THE YEAR ENDED 31 DECEMBER 2022

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THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

LEGAL AND ADMINISTRATIVE INFORMATION

ADDRESS

The Parish Office,
St John's Church, 222 Epsom Road,
Guildford GU4 7AA.

TRUSTEES

The trustees were the members of the Parochial Church Council (PCC) as set out below:

Rector:

Interregnum

Churchwardens

Mr Peter Tappin
Mrs Carole Burtonwood

PCC Secretary

Mr Nicholas Bond
Mrs Tricia Tappin

Treasurer

Mrs Lindsay Dobson

Other PCC members

Mrs Helen Chambers
Mrs Sonya Graham
Mrs Kate Verschoyle
Mr Joe Bullock
Mr Robert Avis
Mrs Jane Farquharson
Mr David Hunt
Mrs Cathy Thompson
Ms Carol Potter

Parish Administrator

Mr Harry Talboys (from October 2022)

Centre Manager

Mr Barry Dickinson

Youth Worker

Mrs Hannah Harvey

INDEPENDENT EXAMINER

Mr Russell Brown ACA
CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
GU1 4QU

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council of the Church of St John the Evangelist, Merrow, (the PCC), has the responsibility to promote the whole mission of St John's. It is also responsible for the maintenance and upkeep of the buildings associated with the church.

The PCC confirm that the annual report and financial statements comply with current statutory requirements, the requirements of the PCC's governing documents, accounting standards and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS102) effective for accounting periods on or after 1 January 2019.

STRUCTURE AND GOVERNANCE

The PCC is a Charity registered with the Charity Commission and is an unincorporated association governed by the terms of its constitution

OBJECTIVES

To be a vibrant, witnessing and worshipping church at the heart of the community.

REVIEW OF ACTIVITIES

Income

Parish income falls into several categories, of which the main ones are:

- Planned giving
- Collections and other charitable giving comprising collections at services and other one-off donations
- Gift Aid recovered
- Other receipts, which includes our charitable fund-raising
- Receipts from church activities, including centre lettings.

Planned giving

Planned giving is the main source of income which is derived from the Parish Giving scheme and Standing Orders, together with Gift Aid receipts from HM Revenue & Customs. This totalled £85,381 (£85,487).

Collections and other giving

As well as service collections and envelopes, this category includes donations for Mission and Charitable Giving, amounting to £35,999.

Other receipts, including charitable funds generated

Fund raising events generated income of £13,816 (£1,944) including for Mission and Charitable purposes.

Receipts from church activities

This category includes wedding and funeral fees of £6,544 (£11,200).

Centre letting income was £51,906 (£26,380).

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Expenditure

The largest single item of expenditure was the Diocesan Parish Share of £91,038 (£88,356).

Mission and Charitable Giving was £12,228 (£4,280), which in these austere times is a testimony to the generosity of all at St Johns.

Church Centre running costs, excluding depreciation, were £45,007 (£24,893).

Overall position

During the year our income has exceeded our expenditure. We extend our thanks as always to the continuing support of our parishioners.

At year end our cash position was £363,234 (£354,262).

RISK MITIGATION

The major risks to which the PCC is exposed have been identified and considered by the members of the PCC. Systems and procedures have been established to manage those risks identified.

RESERVES POLICY

The PCC seek to maintain a sufficient level of reserves to support its day to day operations and to meet such contingencies as might reasonably be foreseen.

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

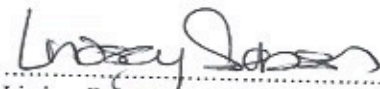
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the members of the PCC who are the trustees of the charity for the purposes of charity law, 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 its financial activities for that year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- 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 accounts; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control financial or otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with applicable law. 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.

This report was approved by the Parochial Church Council and signed on its behalf by:



.....
Lindsay Dobson

Treasurer and member of the Parochial Church Council

Dated 18/8/23

REPORT OF THE INDEPENDENT EXAMINER TO
THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW
FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St Johns the Evangelist, Merrow, for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

- > accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- > the financial statements do not accord with those records; or
- > the financial statements 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 financial statements to be reached.



Mr Russell Brown A.C.A.
CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
Surrey GU1 4QU

Dated 13/3/23

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total £	2021 Total £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	134,847	42,038	-	176,885	156,121
Activities for generating funds	3	62,157	-	-	62,157	42,365
Investment income	4	10,620	1,387	1,067	13,074	2,334
Incoming resources from charitable activities		-	-	-	-	-
TOTAL INCOMING RESOURCES		207,624	43,425	1,067	252,116	200,820
RESOURCES EXPENDED						
Costs of generating voluntary income	5	2,755	-	-	2,755	1,147
Grants and charitable giving	6	9,967	1,471	790	12,228	5,069
Direct costs of church activities	7	130,066	40,932	-	170,998	144,254
Church centre running costs	8	45,007	6,178	-	51,185	31,197
Church management and administration	9	4,498	-	-	4,498	4,280
Governance costs	10	2,415	-	-	2,415	2,340
TOTAL RESOURCES EXPENDED		194,708	48,581	790	244,079	188,287
NET INCOMING/(OUTGOING) RESOURCES		12,916	(5,156)	277	8,037	12,533
TRANSFERS						
Transfers between funds	17	-	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Gains/(losses) on disposal of tangible fixed assets		-	-	-	-	178,741
Gains/(losses) on investment assets	14	(37,119)	-	(4,378)	(41,497)	15,041
NET MOVEMENT IN FUNDS		(24,203)	(5,156)	(4,101)	(33,460)	206,315
Total funds as at 1st January 2022		549,356	519,744	43,649	1,112,749	906,434
TOTAL FUNDS AS AT 31ST DECEMBER 2022		525,153	514,588	39,548	1,079,289	1,112,749

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

BALANCE SHEET AS AT
31 DECEMBER 2022

	Notes	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		403,129		409,307
Investments	14		<u>311,014</u>		<u>352,511</u>
			714,143		761,818
CURRENT ASSETS					
Debtors	15	5,718		449	
Cash at bank		<u>363,234</u>		<u>354,262</u>	
		368,952		354,711	
CREDITORS : Amounts falling due within one year	16	<u>(3,806)</u>		<u>(3,780)</u>	
NET CURRENT ASSETS			<u>365,146</u>		<u>350,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,079,289</u>		<u>1,112,749</u>
FUNDS	17				
Unrestricted general funds			525,153		549,356
Restricted funds			514,588		519,744
Endowment funds			<u>39,548</u>		<u>43,649</u>
			<u>1,079,289</u>		<u>1,112,749</u>

These financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006.

SIGNED ON BEHALF OF THE PAROCHIAL CHURCH COUNCIL:

Member of the Parochial Church Council

Member of the Parochial Church Council

Dated 13/03/23

The notes on pages 8 to 13 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The accounts have been prepared under the historical cost convention, except for certain investments included at market value, in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities SORP (FRS 102) effective for accounting periods commencing on or after 1 January 2019.

Fund accounting

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions as to their use. Funds designated by the PCC for a particular purpose are also unrestricted.

Restricted funds are those funds held which are subject to restrictions as to their use imposed by the donor or contained within the terms of a grant.

Endowment funds are funds, the capital of which must be maintained. Income arising from the investment of the endowment may be restricted or unrestricted depending on the purpose for which the endowment was established. The accounts include transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of church groups that owe an affiliation to another body, nor those that are informal gatherings of church members.

Incoming resources

All voluntary giving is included in the financial statements for the period in which it is received. Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is recognised when it is receivable.

Resources expended

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

The diocesan parish share is calculated annually and has been accounted for in the year to which it relates.

Other expenditure is accounted for as the liability is incurred and where appropriate includes irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees.

Tangible fixed assets

Consecrated and benefice property of any kind is excluded from the financial statements in accordance with the Charities Act 2011. This includes amounts expended upon such assets by the PCC which is included in the accounts as direct charitable expenditure in the year in which the expenditure occurs.

Freehold buildings (but not land) are depreciated at 2% of written down value per annum.

St John's Centre furniture and equipment is depreciated on a straight line basis over 10 years. Computer and other equipment is depreciated on a straight line basis over three years.

Investments are included at their market value at 31 December.

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

NOTES TO ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
2. VOLUNTARY INCOME					
Planned giving	63,801	-	-	63,801	66,155
Collections and other giving	32,574	3,425	-	35,999	18,655
Income tax recovered under Gift Aid	21,580	-	-	21,580	19,332
Other receipts	11,419	7,158	-	18,577	7,222
Grants	5,270	31,455	-	36,725	43,757
Legacies and other income	203	-	-	203	1,000
	<u>134,847</u>	<u>42,038</u>	<u>-</u>	<u>176,885</u>	<u>156,121</u>
3. INCOME FROM ACTIVITIES FOR GENERATING FUNDS					
Receipts from church centre	51,907	-	-	51,907	27,930
Receipts from church activities	6,544	-	-	6,544	11,200
Other activities for generating funds	3,706	-	-	3,706	3,235
	<u>62,157</u>	<u>-</u>	<u>-</u>	<u>62,157</u>	<u>42,365</u>
4. INVESTMENT INCOME					
Dividends and interest	10,620	1,387	1,067	13,074	2,334
	<u>10,620</u>	<u>1,387</u>	<u>1,067</u>	<u>13,074</u>	<u>2,334</u>
5. COSTS OF GENERATING FUNDS					
Fundraising and publicity expenses	2,755	-	-	2,755	1,147
	<u>2,755</u>	<u>-</u>	<u>-</u>	<u>2,755</u>	<u>1,147</u>
6. GRANTS AND CHARITABLE GIVING					
Missionary and charitable giving	9,967	1,471	790	12,228	5,069
	<u>9,967</u>	<u>1,471</u>	<u>790</u>	<u>12,228</u>	<u>5,069</u>

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
7. DIRECT COSTS OF CHURCH ACTIVITIES					
Diocesan parish share	91,038	-	-	91,038	88,356
PCC - funerals and weddings	1,441	-	-	1,441	3,700
Staff salaries	3,362	30,964	-	34,326	34,186
Clergy allowances and expenses	1,543	-	-	1,543	915
Ministry support and training	-	-	-	-	872
Rectory repairs and maintenance	1,097	9,968	-	11,065	701
Curates house repairs and maintenance	-	-	-	-	267
Organ and choir expenses	3,020	-	-	3,020	510
Repairs to church	3,117	-	-	3,117	1,220
Church running expenses	22,293	-	-	22,293	8,869
Churchyard upkeep	1,590	-	-	1,590	3,060
Magazine expenses	1,565	-	-	1,565	1,598
Depreciation of fixed assets	-	-	-	-	-
	<u>130,066</u>	<u>40,932</u>	<u>-</u>	<u>170,998</u>	<u>144,254</u>

The Diocesan parish share is advised by the Diocese of Guildford and is calculated to cover the costs of the Rector (salary, pensions, vicarage costs), a contribution to central overhead costs and support for poorer parishes.

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
8. CHURCH CENTRE RUNNING COSTS					
Staff salaries	10,357	-	-	10,357	3,200
Administration	2,524	-	-	2,524	1,747
Cleaning	13,018	-	-	13,018	6,173
Utilities	11,880	-	-	11,880	5,319
Maintenance	3,928	-	-	3,928	3,677
Maintenance PCC	-	-	-	-	2,100
Insurance	2,471	-	-	2,471	2,552
Bank charges	117	-	-	117	94
Sundries	712	-	-	712	31
Depreciation	-	6,178	-	6,178	6,304
	<u>45,007</u>	<u>6,178</u>	<u>-</u>	<u>51,185</u>	<u>31,197</u>

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
9 CHURCH MANAGEMENT AND ADMINISTRATION					
Insurance	3,598	-	-	3,598	3,516
Rector recruitment and expenses	-	-	-	-	-
Church administration	172	-	-	172	272
Books and stationary	728	-	-	728	492
	<u>4,498</u>	<u>-</u>	<u>-</u>	<u>4,498</u>	<u>4,280</u>
10. GOVERNANCE COSTS	£	£	£	£	£
Independent Examination fees	<u>2,415</u>	<u>-</u>	<u>-</u>	<u>2,415</u>	<u>2,340</u>
	<u>2,415</u>	<u>-</u>	<u>-</u>	<u>2,415</u>	<u>2,340</u>
11. STAFF COSTS					
The church employed the equivalent of one (2021 - one) full time member of staff together with two (2021 - nil) part time staff during the year					
12. TRUSTEES					
Trustees were not remunerated for any services in the year (2021 - nil)					

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 FIXED ASSETS

TANGIBLE ASSETS

	Freehold land and buildings	Furniture and fittings	Other equipment	Total
COST	£	£	£	£
At 1st January 2022	502,083	70,247	18,587	590,917
At 31 December 2022	502,083	70,247	18,587	590,917
DEPRECIATION				
At 1st January 2022	92,776	70,247	18,587	181,610
Charge for year	6,178	-	-	6,178
At 31 December 2022	98,954	70,247	18,587	187,788
NET BOOK VALUE				
At 31 December 2022	403,129	-	-	403,129
At 31 December 2021	409,307	-	-	409,307

The freehold land and buildings comprise the St John's Centre.

Depreciation has been charged in relation to freehold buildings to reflect the cost of the assets in use and in accordance with recommended accounting practice.

14 FIXED ASSETS - INVESTMENTS

	2022 £	2021 £
Market value of investments held at 1 January 2022		
Additions	352,511	42,470
Revaluation gain/(loss)	(41,497)	295,000
Market value at 31 December 2022	311,014	352,511

The market value at 31 December 2022 represents investments for:

	2022 £	2021 £
Unrestricted funds	278,204	315,323
Endowment funds	32,810	37,188
	311,014	352,511

15 DEBTORS

Prepayments and accrued income

	2022 £	2021 £
	5,718	449

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

**NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

16 CREDITORS		2022	2021			
		£	£			
Accrued expenses		2,400	2,340			
Other creditors		<u>1,406</u>	<u>1,440</u>			
		<u>3,806</u>	<u>3,780</u>			
17 RESTRICTED AND UNRESTRICTED FUNDS						
	Balance brought forward	Incoming resources	Outgoing resources	Investment gains	Transfers between funds	Total funds
	£	£	£	£	£	£
Unrestricted funds						
General church fund	119,570	152,024	(148,999)	(37,119)	(1,004)	84,472
Designated funds						
Church Centre	25,092	55,436	(44,976)	-	-	35,552
Mens Fellowship	-	-	(733)	-	1,004	271
Curate's house build.	-	-	-	-	-	-
Mission	404,608	-	-	-	-	404,608
Tower Fund	86	164	-	-	-	250
Organ Restoration	-	-	-	-	-	-
Churchyard Designated	-	-	-	-	-	-
	<u>549,356</u>	<u>207,624</u>	<u>(194,708)</u>	<u>(37,119)</u>	<u>-</u>	<u>525,153</u>
Restricted funds						
St John's Centre	409,307	-	(6,178)	-	-	403,129
BabyBasics	513	2,490	(1,471)	-	-	1,532
Church fabric fund	95,239	4,341	(5,732)	-	-	93,848
Churchyard legacy	5,702	75	-	-	-	5,777
Baring Gould Grave	1,430	-	-	-	-	1,430
War Memorial	-	5,169	(4,236)	-	-	933
Youth Ministry	7,553	31,350	(30,964)	-	-	7,939
	<u>519,744</u>	<u>43,425</u>	<u>(48,581)</u>	<u>-</u>	<u>-</u>	<u>514,588</u>
Endowment funds						
Bequests	46	-	-	-	-	46
The Grant legacy	<u>43,603</u>	<u>1,067</u>	<u>(790)</u>	<u>(4,378)</u>	<u>-</u>	<u>39,502</u>
	<u>43,649</u>	<u>1,067</u>	<u>(790)</u>	<u>(4,378)</u>	<u>-</u>	<u>39,548</u>
Total	<u>1,112,749</u>	<u>252,116</u>	<u>(244,079)</u>	<u>(41,497)</u>	<u>-</u>	<u>1,079,289</u>

REGISTERED CHARITY NUMBER: 1127555

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
GU1 4QU
Tel: 01483 455508
website: www.cmbpartners.co.uk

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

LEGAL AND ADMINISTRATIVE INFORMATION

ADDRESS

The Parish Office,
St John's Church, 222 Epsom Road,
Guildford GU4 7AA.

TRUSTEES

The trustees were the members of the Parochial Church Council (PCC) as set out below:

Rector:

Interregnum

Churchwardens

Mr Peter Tappin
Mrs Carole Burtonwood

PCC Secretary

Mr Nicholas Bond
Mrs Tricia Tappin

Treasurer

Mrs Lindsay Dobson

Other PCC members

Mrs Helen Chambers
Mrs Sonya Graham
Mrs Kate Verschoyle
Mr Joe Bullock
Mr Robert Avis
Mrs Jane Farquharson
Mr David Hunt
Mrs Cathy Thompson
Ms Carol Potter

Parish Administrator

Mr Harry Talboys (from October 2022)

Centre Manager

Mr Barry Dickinson

Youth Worker

Mrs Hannah Harvey

INDEPENDENT EXAMINER

Mr Russell Brown ACA
CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
GU1 4QU

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Parochial Church Council of the Church of St John the Evangelist, Merrow, (the PCC), has the responsibility to promote the whole mission of St John's. It is also responsible for the maintenance and upkeep of the buildings associated with the church.

The PCC confirm that the annual report and financial statements comply with current statutory requirements, the requirements of the PCC's governing documents, accounting standards and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS102) effective for accounting periods on or after 1 January 2019.

STRUCTURE AND GOVERNANCE

The PCC is a Charity registered with the Charity Commission and is an unincorporated association governed by the terms of its constitution

OBJECTIVES

To be a vibrant, witnessing and worshipping church at the heart of the community.

REVIEW OF ACTIVITIES

Income

Parish income falls into several categories, of which the main ones are:

- Planned giving
- Collections and other charitable giving comprising collections at services and other one-off donations
- Gift Aid recovered
- Other receipts, which includes our charitable fund-raising
- Receipts from church activities, including centre lettings.

Planned giving

Planned giving is the main source of income which is derived from the Parish Giving scheme and Standing Orders, together with Gift Aid receipts from HM Revenue & Customs. This totalled £85,381 (£85,487).

Collections and other giving

As well as service collections and envelopes, this category includes donations for Mission and Charitable Giving, amounting to £35,999.

Other receipts, including charitable funds generated

Fund raising events generated income of £13,816 (£1,944) including for Mission and Charitable purposes.

Receipts from church activities

This category includes wedding and funeral fees of £6,544 (£11,200).

Centre letting income was £51,906 (£26,380).

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Expenditure

The largest single item of expenditure was the Diocesan Parish Share of £91,038 (£88,356).

Mission and Charitable Giving was £12,228 (£4,280), which in these austere times is a testimony to the generosity of all at St Johns.

Church Centre running costs, excluding depreciation, were £45,007 (£24,893).

Overall position

During the year our income has exceeded our expenditure. We extend our thanks as always to the continuing support of our parishioners.

At year end our cash position was £363,234 (£354,262).

RISK MITIGATION

The major risks to which the PCC is exposed have been identified and considered by the members of the PCC. Systems and procedures have been established to manage those risks identified.

RESERVES POLICY

The PCC seek to maintain a sufficient level of reserves to support its day to day operations and to meet such contingencies as might reasonably be foreseen.

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

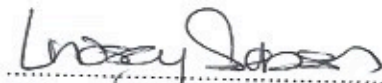
STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the members of the PCC who are the trustees of the charity for the purposes of charity law, 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 its financial activities for that year. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- 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 accounts; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has appropriate systems of control financial or otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with applicable law. 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.

This report was approved by the Parochial Church Council and signed on its behalf by:


.....

Lindsay Dobson

Treasurer and member of the Parochial Church Council

Dated 18/8/23

REPORT OF THE INDEPENDENT EXAMINER TO
THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW
FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the financial statements of the Parochial Church Council of St Johns the Evangelist, Merrow, for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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:

- > accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- > the financial statements do not accord with those records; or
- > the financial statements 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 financial statements to be reached.



Mr Russell Brown A.C.A.
CMB Partnership Limited
Chartered Accountants & Registered Auditors
7 Wey Court, Mary Road
Guildford
Surrey GU1 4QU

Dated 13/3/23

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	2022 Total £	2021 Total £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	134,847	42,038	-	176,885	156,121
Activities for generating funds	3	62,157	-	-	62,157	42,365
Investment income	4	10,620	1,387	1,067	13,074	2,334
Incoming resources from charitable activities		-	-	-	-	-
TOTAL INCOMING RESOURCES		207,624	43,425	1,067	252,116	200,820
RESOURCES EXPENDED						
Costs of generating voluntary income	5	2,755	-	-	2,755	1,147
Grants and charitable giving	6	9,967	1,471	790	12,228	5,069
Direct costs of church activities	7	130,066	40,932	-	170,998	144,254
Church centre running costs	8	45,007	6,178	-	51,185	31,197
Church management and administration	9	4,498	-	-	4,498	4,280
Governance costs	10	2,415	-	-	2,415	2,340
TOTAL RESOURCES EXPENDED		194,708	48,581	790	244,079	188,287
NET INCOMING/(OUTGOING) RESOURCES		12,916	(5,156)	277	8,037	12,533
TRANSFERS						
Transfers between funds	17	-	-	-	-	-
OTHER RECOGNISED GAINS/(LOSSES)						
Gains/(losses) on disposal of tangible fixed assets		-	-	-	-	178,741
Gains/(losses) on investment assets	14	(37,119)	-	(4,378)	(41,497)	15,041
NET MOVEMENT IN FUNDS		(24,203)	(5,156)	(4,101)	(33,460)	206,315
Total funds as at 1st January 2022		549,356	519,744	43,649	1,112,749	906,434
TOTAL FUNDS AS AT 31ST DECEMBER 2022		525,153	514,588	39,548	1,079,289	1,112,749

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

BALANCE SHEET AS AT
31 DECEMBER 2022

	Notes	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		403,129		409,307
Investments	14		<u>311,014</u>		<u>352,511</u>
			714,143		761,818
CURRENT ASSETS					
Debtors	15	5,718		449	
Cash at bank		<u>363,234</u>		<u>354,262</u>	
		368,952		354,711	
CREDITORS : Amounts falling due within one year	16	<u>(3,806)</u>		<u>(3,780)</u>	
NET CURRENT ASSETS			<u>365,146</u>		<u>350,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,079,289</u>		<u>1,112,749</u>
FUNDS	17				
Unrestricted general funds			525,153		549,356
Restricted funds			514,588		519,744
Endowment funds			<u>39,548</u>		<u>43,649</u>
			<u>1,079,289</u>		<u>1,112,749</u>

These financial statements have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006.

SIGNED ON BEHALF OF THE PAROCHIAL CHURCH COUNCIL:

Member of the Parochial Church Council

Member of the Parochial Church Council

Dated 13/03/23

The notes on pages 8 to 13 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO THE ACCOUNTS
31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation of the financial statements

The accounts have been prepared under the historical cost convention, except for certain investments included at market value, in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities SORP (FRS 102) effective for accounting periods commencing on or after 1 January 2019.

Fund accounting

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Incoming resources

All voluntary giving is included in the financial statements for the period in which it is received. Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is recognised when it is receivable.

Resources expended

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

The diocesan parish share is calculated annually and has been accounted for in the year to which it relates.

Other expenditure is accounted for as the liability is incurred and where appropriate includes irrecoverable VAT.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiners fees.

Tangible fixed assets

Consecrated and benefice property of any kind is excluded from the financial statements in accordance with the Charities Act 2011. This includes amounts expended upon such assets by the PCC which is included in the accounts as direct charitable expenditure in the year in which the expenditure occurs.

Freehold buildings (but not land) are depreciated at 2% of written down value per annum.

St John's Centre furniture and equipment is depreciated on a straight line basis over 10 years. Computer and other equipment is depreciated on a straight line basis over three years.

Investments are included at their market value at 31 December.

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

NOTES TO ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
2. VOLUNTARY INCOME					
Planned giving	63,801	-	-	63,801	66,155
Collections and other giving	32,574	3,425	-	35,999	18,655
Income tax recovered under Gift Aid	21,580	-	-	21,580	19,332
Other receipts	11,419	7,158	-	18,577	7,222
Grants	5,270	31,455	-	36,725	43,757
Legacies and other income	203	-	-	203	1,000
	<u>134,847</u>	<u>42,038</u>	<u>-</u>	<u>176,885</u>	<u>156,121</u>
3. INCOME FROM ACTIVITIES FOR GENERATING FUNDS					
Receipts from church centre	51,907	-	-	51,907	27,930
Receipts from church activities	6,544	-	-	6,544	11,200
Other activities for generating funds	3,706	-	-	3,706	3,235
	<u>62,157</u>	<u>-</u>	<u>-</u>	<u>62,157</u>	<u>42,365</u>
4. INVESTMENT INCOME					
Dividends and interest	10,620	1,387	1,067	13,074	2,334
	<u>10,620</u>	<u>1,387</u>	<u>1,067</u>	<u>13,074</u>	<u>2,334</u>
5. COSTS OF GENERATING FUNDS					
Fundraising and publicity expenses	2,755	-	-	2,755	1,147
	<u>2,755</u>	<u>-</u>	<u>-</u>	<u>2,755</u>	<u>1,147</u>
6. GRANTS AND CHARITABLE GIVING					
Missionary and charitable giving	9,967	1,471	790	12,228	5,069
	<u>9,967</u>	<u>1,471</u>	<u>790</u>	<u>12,228</u>	<u>5,069</u>

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

NOTES TO ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
7. DIRECT COSTS OF CHURCH ACTIVITIES					
Diocesan parish share	91,038	-	-	91,038	88,356
PCC - funerals and weddings	1,441	-	-	1,441	3,700
Staff salaries	3,362	30,964	-	34,326	34,186
Clergy allowances and expenses	1,543	-	-	1,543	915
Ministry support and training	-	-	-	-	872
Rectory repairs and maintenance	1,097	9,968	-	11,065	701
Curates house repairs and maintenance	-	-	-	-	267
Organ and choir expenses	3,020	-	-	3,020	510
Repairs to church	3,117	-	-	3,117	1,220
Church running expenses	22,293	-	-	22,293	8,869
Churchyard upkeep	1,590	-	-	1,590	3,060
Magazine expenses	1,565	-	-	1,565	1,598
Depreciation of fixed assets	-	-	-	-	-
	<u>130,066</u>	<u>40,932</u>	<u>-</u>	<u>170,998</u>	<u>144,254</u>

The Diocesan parish share is advised by the Diocese of Guildford and is calculated to cover the costs of the Rector (salary, pensions, vicarage costs), a contribution to central overhead costs and support for poorer parishes.

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
8. CHURCH CENTRE RUNNING COSTS					
Staff salaries	10,357	-	-	10,357	3,200
Administration	2,524	-	-	2,524	1,747
Cleaning	13,018	-	-	13,018	6,173
Utilities	11,880	-	-	11,880	5,319
Maintenance	3,928	-	-	3,928	3,677
Maintenance PCC	-	-	-	-	2,100
Insurance	2,471	-	-	2,471	2,552
Bank charges	117	-	-	117	94
Sundries	712	-	-	712	31
Depreciation	-	6,178	-	6,178	6,304
	<u>45,007</u>	<u>6,178</u>	<u>-</u>	<u>51,185</u>	<u>31,197</u>

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)

	Unrestricted funds	Restricted funds	Endowment funds	2022 Total	2021 Total
	£	£	£	£	£
9 CHURCH MANAGEMENT AND ADMINISTRATION					
Insurance	3,598	-	-	3,598	3,516
Rector recruitment and expenses	-	-	-	-	-
Church administration	172	-	-	172	272
Books and stationary	728	-	-	728	492
	<u>4,498</u>	<u>-</u>	<u>-</u>	<u>4,498</u>	<u>4,280</u>
10. GOVERNANCE COSTS	£	£	£	£	£
Independent Examination fees	<u>2,415</u>	<u>-</u>	<u>-</u>	<u>2,415</u>	<u>2,340</u>
	<u>2,415</u>	<u>-</u>	<u>-</u>	<u>2,415</u>	<u>2,340</u>
11. STAFF COSTS					
The church employed the equivalent of one (2021 - one) full time member of staff together with two (2021 - nil) part time staff during the year					
12. TRUSTEES					
Trustees were not remunerated for any services in the year (2021 - nil)					

THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW

NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 FIXED ASSETS

TANGIBLE ASSETS

	Freehold land and buildings	Furniture and fittings	Other equipment	Total
COST	£	£	£	£
At 1st January 2022	502,083	70,247	18,587	590,917
At 31 December 2022	502,083	70,247	18,587	590,917
DEPRECIATION				
At 1st January 2022	92,776	70,247	18,587	181,610
Charge for year	6,178	-	-	6,178
At 31 December 2022	98,954	70,247	18,587	187,788
NET BOOK VALUE				
At 31 December 2022	403,129	-	-	403,129
At 31 December 2021	409,307	-	-	409,307

The freehold land and buildings comprise the St John's Centre.

Depreciation has been charged in relation to freehold buildings to reflect the cost of the assets in use and in accordance with recommended accounting practice.

14 FIXED ASSETS - INVESTMENTS

	2022 £	2021 £
Market value of investments held at 1 January 2022		
Additions	352,511	42,470
Revaluation gain/(loss)	(41,497)	295,000
Market value at 31 December 2022	311,014	352,511

The market value at 31 December 2022 represents investments for:

	2022 £	2021 £
Unrestricted funds	278,204	315,323
Endowment funds	32,810	37,188
	311,014	352,511

15 DEBTORS

Prepayments and accrued income

	2022 £	2021 £
	5,718	449

**THE PAROCHIAL CHURCH COUNCIL OF
THE CHURCH OF ST JOHN THE EVANGELIST, MERROW**

**NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022
(CONTINUED)**

16 CREDITORS					2022 £	2021 £
Accrued expenses					2,400	2,340
Other creditors					1,406	1,440
					<u>3,806</u>	<u>3,780</u>
17 RESTRICTED AND UNRESTRICTED FUNDS						
	Balance brought forward £	Incoming resources £	Outgoing resources £	Investment gains £	Transfers between funds £	Total funds £
Unrestricted funds						
General church fund	119,570	152,024	(148,999)	(37,119)	(1,004)	84,472
Designated funds						
Church Centre	25,092	55,436	(44,976)	-	-	35,552
Mens Fellowship	-	-	(733)	-	1,004	271
Curate's house build.	-	-	-	-	-	-
Mission	404,608	-	-	-	-	404,608
Tower Fund	86	164	-	-	-	250
Organ Restoration	-	-	-	-	-	-
Churchyard Designated	-	-	-	-	-	-
	<u>549,356</u>	<u>207,624</u>	<u>(194,708)</u>	<u>(37,119)</u>	<u>-</u>	<u>525,153</u>
Restricted funds						
St John's Centre	409,307	-	(6,178)	-	-	403,129
BabyBasics	513	2,490	(1,471)	-	-	1,532
Church fabric fund	95,239	4,341	(5,732)	-	-	93,848
Churchyard legacy	5,702	75	-	-	-	5,777
Baring Gould Grave	1,430	-	-	-	-	1,430
War Memorial	-	5,169	(4,236)	-	-	933
Youth Ministry	7,553	31,350	(30,964)	-	-	7,939
	<u>519,744</u>	<u>43,425</u>	<u>(48,581)</u>	<u>-</u>	<u>-</u>	<u>514,588</u>
Endowment funds						
Bequests	46	-	-	-	-	46
The Grant legacy	43,603	1,067	(790)	(4,378)	-	39,502
	<u>43,649</u>	<u>1,067</u>	<u>(790)</u>	<u>(4,378)</u>	<u>-</u>	<u>39,548</u>
Total						
	<u>1,112,749</u>	<u>252,116</u>	<u>(244,079)</u>	<u>(41,497)</u>	<u>-</u>	<u>1,079,289</u>