

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN'S HARTLEY WINTNEY

England & Wales · Charity number 1130172

Details

Other names ST JOHN'S PCC, HARTLEY WINTNEY

Status Registered

Legal form Previously excepted

Registered 2009-06-16

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The primary purpose of St John's PCC is to co-operate with the minister in promoting, in and around Hartley Wintney, the whole mission of the church.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£379,832	£355,001	-	-
2023-12-31	£378,688	£366,106	-	-
2022-12-31	£360,819	£327,883	-	-
2021-12-31	£368,234	£320,995	-	-
2020-12-31	£346,878	£300,240	-	-

Trustees

Name	Role	Appointed
Rev'd Angie Smith	Chair	2017-12-06
Antony Dewes		2020-04-26
Betty Key		2024-04-28
CAROLYN JANE HAZELL		2025-04-06
Clive Walden		2022-04-24
David Collier		2020-10-18
Helen Budd		2023-04-30
Hugh Fawcett		2024-09-25
Justin Charles Marcus Hooper		2020-10-18
Rhys Minterne		2024-09-25
Ruth Elizabeth Jarman		2025-04-06
Sarah Lello		2022-09-24
TRUDY ELAINE RANKIN		2017-04-26
Wendy Ann Shaw Green		2025-04-06

Accounts

St John's Hartley Wintney PCC

Annual Trustees' Report & Financial Statements

For the year ended 31st December 2024

Charity Registered Number: 1130172

2024 Annual Trustees' Report and Financial Statements of the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney

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**2024 Annual Trustees' Report and Financial Statements of the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

REPORT OF THE TRUSTEES

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Moira Lewin continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Standing Committee
- Church and Centre Operations Team
- Creation Care Group
- Finance Committee

Clergy

The Rev'd Angie Smith continued as vicar, the Rev'd Sam Chandler as Assistant Priest and the Rev'd Helen May as curate (on maternity leave until August 2024). The Rev'd Amy Bianchi was ordained Deacon on 30th June 2024 and licenced a curate to the Benefice.

Achievement and performance

Everyone is welcome to attend services. In 2024 on Sundays there were weekly 9am Common Worship Communion services following a seasonal liturgical pattern (organ led worship) and, in addition, 10.45am Contemporary worship services (band led worship) with communion once a month. For 6 weeks in July and August a "Together@10" service was held combining the traditions for the summer period and finishing with communion. A midweek communion continued on Wednesdays at 11.15am and during the year we have seen further growth in the numbers attending this service. Family Fun afternoons (a fresh expression of church) have continued on a quarterly basis associated with the festivals, Christmas, Shrove Tuesday, Easter, Harvest, All Saints Day. These usually take place on Saturday afternoons with interactive fun for all the family.

There was an average weekly attendance of 166 adults and 36 under 16's on Sundays, midweek services and young people's groups. On Easter Sunday total attendance was 253 at 3 services, and on Christmas Eve and Christmas Day 540 at 4 services. There were 223 people on the Electoral Roll by the end of 2024, and 276 (adults and children) in the Worshipping Community.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. A large number of events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community. These activities are recorded in the reports presented at the APCM. Activities are normally held in person except for Daily Morning Prayers which are held at 9am every weekday on Zoom. The key activities in addition to Sunday services during the year were:

- Sunday morning activities for children and young people
- Life groups (Midweek bible study groups in homes or the Church Centre)
- Bumps and Babies (a weekly parent/toddler group)
- A weekly youth cafe and a weekly youth discipleship group
- Naomi's Footsteps (a monthly group for women on their own)
- Outreach activities
- Alpha courses
- Deanery events
- A monthly community lunch for lonely and isolated people
- The Well – a weekly wellbeing drop-in space
- Kintsugi Hope courses (to explore mental and emotional wellbeing)
- Children's holiday club during the last week of August with Uniform Give Away
- Corporate prayer – weekdays at 9am and twice monthly on Wednesday afternoons
- Hosting a Forget-Me-Not Café (held weekly to support those living with dementia and their carers)

St John's decreased its reliance on fossil fuels by installing 50 solar panels on the south facing roof slope of the Church Centre after relevant permissions and made a decision to use recycled unbleached toilet paper after exhaustive trials.

St John's was able again to serve the community by providing rooms and halls which can be rented in the church centre by individuals and organisations from outside the church community. In 2024, one

of the rooms was used to operate a community Work Hub for those working from home to combat isolation. St John's Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was open daily for 2 hours. We are particularly grateful to the team of volunteers who continue to enable this to happen. All year round the church and centre are used as a donation point for the Hart Food Bank and The Hope Hub, a local charity supporting the homeless.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and financial activities during 2024 are included in the Financial Statements that accompany this report.

Total income to the Unrestricted General Fund in 2024 was £377k (2023: £371k) including £268k of voluntary donations (2023: £271k) and a donation of £77k (2023: £75k) from St John's HW Ltd, being the net profit of the trading company from operating the coffee shop and room hire. Total income across all the funds in 2024 was £380k (2023: £379k).

Total expenditure in 2024 from the General Fund was £339k (2023 General Fund: £340k), including our contribution to the Winchester Diocese Common Mission Fund of £115k (2023: £123k). Total expenditure on all funds was £355k (2023: £366k).

In accordance with PCC policy, during 2024 £27k was given to mission partners, being 10% of the voluntary donations to the Unrestricted General Fund in the previous year (2023: £26k).

The 2024 financial statements show £38k net income in the Unrestricted General Fund, both before and after transfers (2022: net income £30k before transfers and a deficit of -£32k after a transfer from the building fund).

A new Fund called St John's Community Fund was launched in Sept 2024 to receive and distribute donations for local people in need of financial support. Donations/grants from the Fund will be discreetly and confidentially administered by the Vicar and 2 lay people. To be eligible for assistance from the Fund individuals must reside within the ecclesiastical parish of Hartley Wintney or be a member of the regular worshipping community at St Johns's HW. Requests for assistance or nominations of others in need may be made by contacting the Vicar or one of the lay Administrators.

Total Reserves carried forward at 31 Dec 2024 were £2,267k (2023: £2,242k) and reserves excluding restricted funds, designated funds, and fixed assets were £204k (2023: £199k).

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of three months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2025, a balance of approximately £87k is required. The balance of £238k on the Unrestricted General Fund Reserve at 31 December 2024 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), two Churchwardens, one representative of the Licensed Lay Ministers and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2024 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 5 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2024 until the date this report was approved are:

Ex-Officio Members:

- Vicar:** Rev'd Angela Smith (Chair)
(Assistant Area Dean,
Clergy Deanery Representative on Diocesan Synod
Chair of House of Clergy from 14th Nov 2024)
- Assistant Priest:** Rev'd Sam Chandler
- Curates:** Rev'd Helen May (on maternity leave until August 2024).
Rev'd Amy Bianchi (from 30th June 2024)
- LLM Representative:** Alison Harris (to 28th April 2024), Richard Blore (from 28th April 2024)
- Churchwardens:** Angela Southern
Justin Hooper (Laity Deanery Rep on Diocesan Synod until July 2024)
- Deanery Synod:** Camilla Deane
Trudy Rankin
Dave Collier (Laity Deanery Representative on Diocesan Synod)
Andrew Moyse
- Elected Members:** Matt Pitcher (until 28th April 2024)
Andie Painter (until 28th April 2024)
Jess Arthur (until 28th April 2024)
Jim Dewes
Lesley Churms
Ray Kelly
Helen Harwood
Sarah Lello
Clive Walden
Helen Budd (from 28th April 2024)
Betty Key (from 28th April 2024)
- Co-opted Members:** Lisa Walker (from 15th May 2024)
Hugh Fawcett (from 15th May 2024)
Rhys Minterne (from 25th Sept 2024)

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for the church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 19th March and signed on their behalf by:


Reverend Angela Smith
PCC Chair

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PAROCHIAL CHURCH
COUNCIL OF THE ECCLESIASTICAL PARISH OF St JOHN'S HARTLEY WINTNEY
(Charity Number 1130172)**

I report on the accounts for the year ended 31 December 2024, which are set out on pages 9 to 17.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ**

Date: 19th March 2025

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds		Restricted Funds		Total	Total
	General Fund	General Capital Fund	Organ Fund	Other Funds	2024	2023
Incoming resources	£	£	£	£	£	£
Voluntary Donations	268,283	-	-	2,444	270,728	279,298
Donation from Trading Co	77,452	-	-	-	77,452	74,885
Grants and Legacies	5,000	-	-	-	5,000	2,695
Community Outreach Events	7,014	-	-	-	7,014	6,430
Occasional Offices	6,139	-	-	-	6,139	5,625
Other ordinary incoming receipts	3,400	-	-	-	3,400	3,400
Bank Interest Income	10,100	-	-	-	10,100	6,355
Total incoming resources (note 4)	377,388	-	-	2,444	379,832	378,688
Resources expended						
Church activities before depreciation	334,633	-	14,400	1,285	350,318	364,831
Depreciation	3,129	-	-	-	3,129	950
Church activities including depreciation	337,762	-	14,400	1,285	353,446	365,781
Governance costs	1,554	-	-	-	1,554	1,536
Interest on loans	-	-	-	-	-	(1,211)
Total resources expended (note 5)	339,316	-	14,400	1,285	355,001	366,106
Net incoming resources before transfers	38,072	-	(14,400)	1,160	24,831	12,582
Transfers between funds	-	-	-	-	-	-
Net income/(deficit) for the year	38,072	-	(14,400)	1,160	24,831	12,582
Balances b/fwd at 1 Jan	200,283	1,998,669	31,683	11,581	2,242,215	2,229,633
Balances c/fwd at 31 Dec	238,355	1,998,669	17,283	12,740	2,267,047	2,242,215

The notes on pages 11 to 17 form part of these financial statements

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	6	2,032,593	1,999,620
Investment assets		-	-
		<u>2,032,593</u>	<u>1,999,620</u>
Current assets			
Cash at bank and in hand		272,340	279,149
Debtors & accrued income	7	28,126	29,626
		<u>300,466</u>	<u>308,776</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(63,017)	(66,180)
		<u></u>	<u></u>
Net Current Assets		237,450	242,595
Creditors due after one year	9	(2,996)	-
		<u></u>	<u></u>
Net Assets		<u><u>2,267,047</u></u>	<u><u>2,242,215</u></u>
Capital & Reserves			
Unrestricted General Fund	10	238,355	200,283
Unrestricted General Capital Fund	10	1,998,669	1,998,669
Total Unrestricted Funds		<u>2,237,024</u>	<u>2,198,952</u>
Restricted Fund - Organ	10	17,283	31,683
Restricted Funds - Other	10	12,740	11,581
		<u><u>2,267,047</u></u>	<u><u>2,242,215</u></u>

The notes on pages 11 to 17 form part of these financial statements.

Approved by the Parochial Church Council on 19th March 2025

Angela Smith

Rev Angela Smith
PCC Chair

**The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Financial Statements 2024**

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

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

Audit Fees

An audit was not required in 2024 nor in 2023 but the financial statements have been independently reviewed by Michael Willan, FCA, of Frost and Willan, High St, Hartley Wintney.

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the Unrestricted General Capital Fund. Any balance on restricted funds remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the previous year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013.

In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other Furniture and Equipment used on a continuing basis for the work of the PCC and costing in excess of £1,000 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,000 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £1,000 as the total capital purchases were treated as one project.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Solar panels - 10 years

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 5 years

Church Centre Building – not depreciated. Annual impairment review undertaken

Current Assets

Amounts owing to the PCC 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 either with the Church of England or with a bank.

2. Staff Costs

During the year the PCC employed a Worship and Communications Pastor, Children and Families Pastor, Pastoral Care co-ordinator, Benefice Administrator, Vicar's PA, Operations Manager and Church Intern.. Except for the Worship and Communications Pastor all these positions were part time. No employee earned more than £60,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this is matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Notes to the accounts for the year ended 31 December 2024 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - Other	Total 2024	Total 2023
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations						
Planned giving	207,074	-	-	-	207,074	215,260
Church collections	10,954	-	-	-	10,954	7,861
Sundry donations	1,179	-	-	2,444	3,624	5,677
Income tax recoverable	49,076	-	-	-	49,076	50,501
	<u>268,283</u>	<u>-</u>	<u>-</u>	<u>2,444</u>	<u>270,728</u>	<u>279,298</u>
Gift Aided Donation from St Johns HW Ltd	<u>77,452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,452</u>	<u>74,885</u>
Grants and Legacies						
Grants and Legacies	5,000	-	-	-	5,000	2,695
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>2,695</u>
Income from Community Outreach Events						
Income from ticketed community activities	7,014	-	-	-	7,014	6,430
	<u>7,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,014</u>	<u>6,430</u>
Income from Occasional Offices						
Fees - weddings, funerals, etc	6,139	-	-	-	6,139	5,625
	<u>6,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,139</u>	<u>5,625</u>
Other ordinary receipts						
Admin Contribution from Winchfield PCC and Dogmersfield PCC	1,000	-	-	-	1,000	1,000
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Bank Interest Income	10,100	-	-	-	10,100	6,355
Total incoming resources	<u><u>377,388</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,444</u></u>	<u><u>379,832</u></u>	<u><u>378,688</u></u>

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Notes to the accounts for the year ended 31 December 2024 (continued)

5. Resources Expended

	Unrestricted Fund General Fund £	Unrestricted General Capital Fund £	Restricted Organ Fund £	Restricted Funds - Other £	Total 2024 £	Total 2023 £
Church Activities						
Common Mission Fund						
Common Mission Fund	115,093	-	-	-	115,093	122,948
	115,093	-	-	-	115,093	122,948
Staff Costs						
Staff salaries	106,671	-	-	-	106,671	101,530
National Insurance	566	-	-	-	566	1,034
Pensions	7,078	-	-	-	7,078	7,432
payroll processing (3rd party)	978	-	-	-	978	951
Clergy expenses	1,075	-	-	-	1,075	1,289
Training & Recruitment	904	-	-	-	904	1,175
	117,272	-	-	-	117,272	113,410
Mission Partners						
Missionary societies & charities	27,135	-	-	-	27,135	25,500
	27,135	-	-	-	27,135	25,500
Worship						
Upkeep of services	5,491	-	-	-	5,491	5,876
	5,491	-	-	-	5,491	5,876
Community involvement & Pastoral Work						
Evangelism, Outreach, Discipleship & Pastoral	7,014	-	-	1,285	8,299	6,988
	7,014	-	-	1,285	8,299	6,988
Young people						
Children and Youth	2,891	-	-	-	2,891	3,362
	2,891	-	-	-	2,891	3,362
Communication						
Communication	582	-	-	-	582	357
	582	-	-	-	582	357
Facilities & Administration						
Repairs & maintenance	16,310	-	14,400	-	30,710	40,595
Utilities, Administration & sundry	42,847	-	-	-	42,847	45,795
	59,156	-	14,400	-	73,556	86,390
Total church activities before depreciation	334,633	-	14,400	1,285	350,318	364,831
Depreciation						
Depreciation	3,129	-	-	-	3,129	950
	3,129	-	-	-	3,129	950
Total church activities including depreciation	337,762	-	14,400	1,285	353,446	365,781
Governance costs						
Independent Review	1,554	-	-	-	1,554	1,536
Interest on loans	-	-	-	-	-	1,211
Total Resources Expended	339,316	-	14,400	1,285	355,001	366,106

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Notes to the accounts for the year ended 31 December 2024 (continued)

6. Tangible fixed assets

	Unrestricted General Fund							Unrestricted General Capital Fund	
	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Right of Use Asset in Church Centre	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio-Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2024	3,869	31,066	32,005	-	18,312	37,276	17,766	1,998,669	2,138,964
Additions	-	6,922	-	6,307	-	22,873	-	-	36,102
Asset at cost c/fwd at 31 Dec 2024	3,869	37,988	32,005	6,307	18,312	60,149	17,766	1,998,669	2,175,066
Depreciation	£	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2024	3,869	31,066	32,005	-	18,312	36,326	17,766	-	139,344
Depreciation for the year	-	494	-	210	-	2,424	-	-	3,129
Accumulated depreciation at 31 Dec 2024	3,869	31,560	32,005	210	18,312	38,750	17,766	-	142,473
Net Book Value	£	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2023	-	-	-	-	-	950	-	1,998,669	1,999,620
Net Book Value at 31 Dec 2024	-	6,428	-	6,097	-	21,399	-	1,998,669	2,032,593

7. Debtors and accrued income

	2024	2023
	£	£
Prepayments and other debtors	9,794	1,257
St Johns HW Ltd debtor	18,332	26,737
Income Tax recoverable	-	1,633
	28,126	29,626

8. Creditors falling due within one year

	2024	2023
	£	£
Accruals & other creditors	15,021	25,629
Provision for mission giving	12,473	7,551
Lease liability due within one year	2,523	-
Loan due within one year	33,000	33,000
	63,017	66,180

9. Creditors falling due after one year

	2024	2023
	£	£
Lease Liability due after one year	2,996	-
	2,996	-

Note re loan due within one year

The loan of £33,000 is owed to a member of the congregation. The interest rate is 0% per annum. £14,000 of the loan is due to be repaid in Sept 2026 and £19,000 in Sept 2027 but per the loan agreement is redeemable at any point with six months notice hence treated in the financial statements as if payable within 1 year.

Note re lease liability due within one year and after one year

The lease liability represents the remaining payments on a 0% interest lease.

The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney
Notes to the accounts for the year ended 31 December 2024 (continued)

10. Fund Movements

	Funds 31/12/23 £	Income £	Expenditure £	Transfers (note 1) £	Funds 31/12/2024 £
Unrestricted Funds					
General Fund	200,283	377,388	(339,316)	-	238,355
General Capital Fund	1,998,669	-	-	-	1,998,669
Total for Unrestricted Funds	2,198,952	377,388	(339,316)	-	2,237,024
Restricted Funds					
Organ Fund	31,683	-	(14,400)	-	17,283
Other Restricted Funds					
Mustard Seed/Help Hoima	161	-	-	(161)	-
Burma Childrens Fund	30	-	-	(30)	-
Restricted Fund-other	1,303	689	(689)	-	1,303
Vicar's Discretionary fund	10,087	640	(345)	(5,000)	5,382
St John's Community Fund	-	1,115	(250)	5,191	6,056
Totals for Other Restricted Funds	11,581	2,444	(1,285)	-	12,740
Total Funds	2,242,215	379,832	(355,001)	-	2,267,047

***St John's Community Fund**

The St John's Community Fund was set up in Sept 2024 to receive and distribute donations for local people in need of financial support. The fund is discreetly and confidentially administered by the Vicar and 2 lay people. To be eligible for help from the Fund individuals must reside within the ecclesiastical parish of Hartley Wintney or be a member of the regular worshipping community at St John's HW. Requests for assistance or nominations of those in need may be made by contacting the Vicar or one of the lay administrators.

11. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Organ Fund £	Restricted Funds - other £	2024 £	2023 £
Tangible Fixed Assets	33,924	1,998,669	2,032,593	-	-	2,032,593	1,999,620
Current assets including cash	270,443	-	270,443	17,283	12,740	300,466	308,776
Creditors falling due within one year	(63,017)	-	(63,017)	-	-	(63,017)	(66,180)
Creditors falling due after one year	(2,996)	-	(2,996)	-	-	(2,996)	-
	238,356	1,998,669	2,237,024	17,283	12,740	2,267,047	2,242,215

12. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.

Accounts

St John's Hartley Wintney PCC
Annual Trustees' Report & Financial
Statements

For the year ended 31st December 2023

Charity Registered Number: 1130172

**2023 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Moira Lewin continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Standing Committee
- Pastoral & Discipleship Committee
- Church and Centre Operations Team
- Mission & Evangelism Committee
- Creation Care Group
- Finance Committee

Achievement and performance

The Rev'd Angie Smith continued as vicar, the Rev'd Sam Chandler (previously curate) was licenced as Assistant Priest on 21st May 2023 and the Rev'd Helen May continued as curate (taking maternity leave from 4th July, 2023)

Everyone is welcome to attend services. In 2023 on Sundays there were weekly 9am Common Worship Communion services following a seasonal liturgical pattern (organ led worship) and 10.45am Contemporary worship services (band led worship) with communion once a month. For 6 weeks in July and August a "together@10" service was held with a mixture of traditions and finishing with communion. A midweek communion continued on Wednesday at 11.15am. '1stSunday@7', a gathering for listening prayer, continued monthly and Family Fun afternoons (a fresh expression of church) began and were held on 12th February, 2nd April, 31st October and 3rd December.

There was an average weekly attendance of 152 adults and 22 under 16's on Sundays and midweek services and groups. On Easter Sunday total attendance was 293 at 3 services, and on Christmas and Christmas Eve 741 at 3 services. There were 223 people on the Electoral Roll by the end of 2023, 144 of whom were resident in the parish, and 266 (adults and children) in the Worshipping Community.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. Events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community and beyond. These activities are recorded in the reports presented at the APCM. With the exception of Daily Morning Prayer and a Women's lunch meeting both of which are on zoom, these activities were all held in person.

- Sunday morning activities for children and young people
- Life groups (Midweek bible study groups)
- Bumps and Babies (a parent/toddler group)
- A weekly youth club and youth discipleship group
- Naomi's Footsteps (a group for women on their own)
- Outreach activities
- Alpha courses
- Deanery events
- Forget-Me-Not Café (for those living with dementia)

Notably in 2023 St John's hosted a celebration service for the Coronation of King Charles III in May.

St John's was able again to serve the community by providing rooms and halls which can be rented in the church centre by individuals and organisations from outside the church community. St John's Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was open daily for 2 hours. We are particularly grateful to the team of volunteers who continue to enable this and the other trading activities to happen. All year round the church and centre are used as a donation point for the Hart Food bank and for a Warm Hub weekly until March.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and the movements in 2023 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2023 was £371k (2022 General Fund: £309k) including £271k of voluntary donations. Total income across all the funds in 2023 was £379k (2022: £361k).

The General Fund received a donation of £75k (2022: £62k) from St John's HW Ltd during the year, being the operating profits of the company from the coffee shop and hall hire.

Total expenditure in 2023 in the General Fund was £340k (2022: £324k), including the contribution to Winchester Diocese Common Mission Fund of £123k (2022: £126k). Total expenditure across all funds was £366k (2022: £328k).

The PCC decided during the year to transfer the remaining £63k of liabilities of the building fund to the General Fund since all planned work had been completed. Ongoing donations to the building fund were redirected to the General Fund with permission from donors. Net incoming resources in the General Fund in 2023, before the transfer of the Building Fund liability, were £30k (2022: deficit £16k). After the transfer there was a net deficit for the year of £33k (2022: deficit £17k).

Total Reserves carried forward at 31 December 2023 were £2,242,215 (2022: £2,229,633), of this, £2,198,952 was Unrestricted (2022: £2,231,459).

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of two months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2024, a balance of approximately £57k is required. The balance of £200k on the Unrestricted General Fund Reserve as at 31 December 2023 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), two Churchwardens, one representative of the Licensed Lay Ministers and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2022 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 5 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2022 until the date this report was approved are:

Ex-Officio Members:

Vicar: Rev'd Angela Smith (Chair)
(Clergy Deanery Representative on Diocesan Synod)
Assistant Priest: Rev'd Sam Chandler (after May 2023)
Curates: Rev'd Sam Chandler (until May 2023)
Rev'd Helen May

LLM Representative: Alison Harris

Churchwardens: Angela Southern
Justin Hooper (Laity Deanery Representative on Diocesan Synod)

Deanery Synod: Camilla Deane
Trudy Rankin
Dave Collier (Laity Deanery Representative on Diocesan Synod)
Andrew Moyse (after April 2023)

Elected Members: Andrew Moyse (until April 2023)
Matt Pitcher
Andie Painter
Jess Arthur
Jim Dewes
Lesley Churms
Ray Kelly
Helen Harwood
Chris Thornton (resigned May 2023 leaving 2 year vacancy)
Sarah Lello
Clive Walden (from May 2023)
Helen Budd (from April 2023)
1 year vacancy

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for St John's Church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 20 March 2024 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2023, which are set out on pages 9 to 18.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

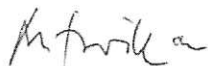
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ

Date:

20th March 2024

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2023

	Unrestricted			Restricted	TOTAL FUNDS	
	General Fund	General Capital Fund	Fund - Building	Funds - Other	2023	2022
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations	271,348	-	-	7,950	279,298	284,437
Donation from Trading Co	74,885	-	-	-	74,885	61,571
Grants and Legacies	2,695	-	-	-	2,695	1,825
Community Outreach Events	6,430	-	-	-	6,430	4,347
Occasional Offices	5,625	-	-	-	5,625	4,484
Other ordinary incoming receipts	3,400	-	-	-	3,400	3,400
Bank Interest Income	6,355	-	-	-	6,355	755
Total incoming resources (note 4)	370,738	-	-	7,950	378,688	360,819
Resources expended						
Church activities excluding dep'n	339,107	-	-	25,724	364,831	325,080
Depreciation	950	-	-	-	950	950
Church activities including dep'n	340,057	-	-	25,724	365,781	326,030
Governance costs	1,536	-	-	-	1,536	1,586
Interest on loans	(1,211)	-	-	-	(1,211)	267
Total resources expended (note 5)	340,382	-	-	25,724	366,106	327,883
Net incoming resources before transfers	30,355	-	-	(17,774)	12,582	32,936
Transfers between funds	(62,863)	-	62,863	-	-	-
Net income/(deficit) for the year	(32,508)	-	62,863	(17,774)	12,582	32,936
Balances b/fwd at 1 Jan	232,791	1,998,669	(62,863)	61,037	2,229,633	2,196,697
Balances c/fwd at 31 Dec	200,283	1,998,669	-	43,264	2,242,215	2,229,633

The notes on pages 11 to 18 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	1,999,620	2,000,570
Investment assets		-	-
		<u>1,999,620</u>	<u>2,000,570</u>
Current assets			
Cash at bank and in hand		279,149	281,709
Debtors & accrued income	7	29,626	2,829
		<u>308,776</u>	<u>284,538</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(66,180)	(55,475)
		<u></u>	<u></u>
Net Current Assets		<u>242,595</u>	<u>229,063</u>
Creditors due after one year	9	-	-
		<u></u>	<u></u>
Net Assets		<u><u>2,242,215</u></u>	<u><u>2,229,633</u></u>
Capital & Reserves			
Unrestricted General Fund	10	200,283	232,791
Unrestricted General Capital Fund	10	1,998,669	1,998,669
Total Unrestricted		<u>2,198,952</u>	<u>2,231,459</u>
Restricted Fund - Building	10	-	(62,863)
Restricted Funds - Other	10	43,263	61,037
		<u>2,242,215</u>	<u>2,229,633</u>

The notes on pages 11 to 18 form part of these financial statements.

Approved by the Parochial Church Council on 20 March 2024.



Rev Angela Smith
PCC Chair

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

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

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the General Capital Fund. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the prior year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other furniture and equipment used on a continuing basis for the work of the PCC and costing in excess of £1,000 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,000 are expensed in the Statement of Financial Activity in the year that the cost is incurred.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 4 years

St John's Church Centre - Depreciation

In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Current Assets

Amounts owing to the PCC 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 either with the Church of England or with a bank.

2. Staff Costs

During the year the PCC employed a Youth Pastor, Worship and Communications Pastor, Children and Families Pastor, Pastoral Care Co-ordinator, Vicar's PA, Benefice Administrator and Operations Manager. Except for the Worship and Communications Pastor, all of these positions were part time. No employee earned more than £40,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this was matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

4. Audit Fees

An audit was not required in 2023 nor in 2022 but the financial statements have been independently reviewed by Michael Willan of Frost and Willan Accounting Ltd, Chartered Accountants, The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - other	TOTAL 2023	TOTAL 2022
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations						
Tax efficient planned giving	207,309	-	-	7,950	215,260	230,140
Income tax recoverable	50,501	-	-	-	50,501	46,851
Church collections	7,861	-	-	-	7,861	6,446
Sundry donations	5,677	-	-	-	5,677	1,000
	<u>271,348</u>	<u>-</u>	<u>-</u>	<u>7,950</u>	<u>279,298</u>	<u>284,437</u>
Gift Aided Donation from St Johns HW Ltd	<u>74,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,885</u>	<u>61,571</u>
Grants and Legacies						
Grants and Legacies	2,695	-	-	-	2,695	1,825
	<u>2,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,695</u>	<u>1,825</u>
Income from Community Outreach Events						
Income from ticketed community activities	6,430	-	-	-	6,430	4,347
	<u>6,430</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,430</u>	<u>4,347</u>
Income from Occasional Offices						
Fees - weddings, funerals, etc	5,625	-	-	-	5,625	4,484
	<u>5,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,625</u>	<u>4,484</u>
Other ordinary receipts						
Admin Contribution from Winchfield PCC and Dogmersfield PCC	1,000	-	-	-	1,000	1,000
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Bank Interest Income	6,355	-	-	-	6,355	755
Total incoming resources	<u>370,738</u>	<u>-</u>	<u>-</u>	<u>7,950</u>	<u>378,688</u>	<u>360,819</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

5. Resources Expended

	Unrestricted Fund General Fund £	Unrestricted General Capital Fund £	Restricted Fund Church Centre Building £	Restricted Funds - Other £	TOTAL 2023 £	TOTAL 2022 £
Church Activities						
Common Mission Fund	122,948	-	-	-	122,948	125,737
Common Mission Fund	122,948	-	-	-	122,948	125,737
Staff Costs						
Staff salaries	101,530	-	-	-	101,530	80,232
National Insurance	1,034	-	-	-	1,034	-
Pensions	7,432	-	-	-	7,432	10,570
Clergy expenses	1,289	-	-	-	1,289	1,412
Training & Recruitment	1,175	-	-	-	1,175	3,725
	112,459	0	0	0	112,459	95,939
Mission Partners						
Missionary societies & charities	25,500	-	-	-	25,500	26,509
	25,500	-	-	-	25,500	26,509
Worship						
Upkeep of services	5,876	-	-	-	5,876	4,755
	5,876	-	-	-	5,876	4,755
Community involvement & Pastoral Work						
Evangelism, Outreach, Discipleship & Pastoral	5,226	-	-	1,762	6,988	3,707
	5,226	-	-	1,762	6,988	3,707
Young people						
Children and Youth	3,122	-	-	240	3,362	4,043
	3,122	-	-	240	3,362	4,043
Communication						
Communication	357	-	-	-	357	412
	357	-	-	-	357	412

St John The Evangelist Parish Church, Hartley Wintney and Elvetham
Notes to the accounts for the year ending 31st December 2023 (continued)

5. Resources Expended (continued)

Church Activities (continued)	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - Other	TOTAL 2023	TOTAL 2022
	£	£	£	£	£	£
Facilities & Administration						
Repairs & maintenance	16,872	-	-	23,722	40,595	19,737
Utilities, Administration & sundry	46,746	-	-	-	46,746	44,240
	63,619	-	-	23,722	87,341	63,977
Total church activities before depreciation	339,107	0	0	25,724	364,831	325,080
Depreciation						
Depreciation	950	-	-	-	950	950
	950	-	-	-	950	950
Total church activities including depreciation	340,057	0	0	25,724	365,781	326,030
Governance costs						
Independent Review	1,536	-	-	-	1,536	1,586
Interest on loans	-	-	-	-	1,211	267
Total Resources Expended	340,382	0	0	25,724	366,106	327,883

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

6 Tangible fixed assets

	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2023	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Additions								-
Asset at cost c/fwd at 31 Dec 2023	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Depreciation	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2023	3,869	31,066	32,005	18,312	35,376	17,766	-	138,394
Depreciation for the year					950			950
Accumulated depreciation at 31 Dec 2023	3,869	31,066	32,005	18,312	36,326	17,766	-	139,344
Net Book Value	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2022	-	-	-	-	1,900	-	1,998,670	2,000,570
Net Book Value at 31 Dec 2023	-	-	-	-	950	-	1,998,670	1,999,620

7 Debtors and accrued income

	2023	2022
	£	£
Prepayments and other debtors	1,257	2,064
St Johns HW Ltd debtor	26,737	765
Income Tax recoverable	1,633	-
	<u>29,626</u>	<u>2,829</u>

8 Creditors falling due within one year

	2023	2022
	£	£
Accruals & other creditors	25,629	13,541
Provision for mission giving	7,551	3,934
Loan for church roof repair due within one year	33,000	38,000
	<u>66,180</u>	<u>55,475</u>

Note re loan for church roof repair

£33,000 loan is owed to a member of the congregation. The interest rate is 0% per annum.

£14,000 of the loan is expected to be repaid in Sept 2026 and £19,000 in Sept 2027 but it is redeemable at any point with six months notice hence treated in the financial statements as if payable within 1 year.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023

9. Fund Movements

	Funds 31/12/22 £	Income £	Expenditure £	Transfers (note 1) £	Funds 31/12/23 £
Unrestricted Funds					
General Fund	232,791	370,738	(340,382)	(62,863)	200,283
General Capital Fund	1,998,669	-	-	-	1,998,669
Total for Unrestricted Funds	2,231,459	370,738	(340,382)	(62,863)	2,198,952
Restricted Funds					
Building Fund	(62,863)	-	-	62,863	-
Other Restricted Funds					
Mustard Seed/Help Hoima	161	-	-	-	161
Burma Childrens Fund	30	-	-	-	30
Restricted Fund-other	1,295	935	(926)	-	1,303
Vicar's Discretionary fund	10,163	1,000	(1,076)	-	10,087
Organ Fund	49,389	6,016	(23,722)	-	31,683
Totals for Other Restricted Funds	61,037	7,950	(25,724)	-	43,263
Total Funds	2,229,633	378,688	(366,106)	-	2,242,215

Note 1: During the year the PCC agreed that the remaining liabilities of the Building Fund should be transferred to the General Fund since all the building work had been completed. Ongoing donations to the building fund were redirected to the general fund, with permission from donors.

10. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds - other £	2023 £	2022 £
Tangible Fixed Assets	950	1,998,670	1,999,620	-	-	1,999,620	2,000,570
Current assets including cash	265,512	-	265,512	-	43,263	308,776	284,538
Creditors falling due within one year	(66,180)	-	(66,180)	-	-	(66,180)	(55,475)
Creditors falling due after one year	-	-	-	-	-	-	-
	200,282	1,998,670	2,198,952	-	43,263	2,242,215	2,229,633

11. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.

Accounts

St John's Hartley Wintney PCC Annual Trustees' Report & Financial Statements

For the year ended 31st December 2022

Charity Registered Number: 1130172

**2022 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Moira Lewin continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Standing Committee
- Pastoral & Discipleship Committee
- Church and Centre Operations Team
- Mission & Evangelism Committee
- Creation Care Group
- Finance Committee

Achievement and performance

The Rev'd Angie Smith continued as vicar, the Rev'd Sam Chandler as curate and the Rev'd Helen May was welcomed as curate when she was ordained in July 2022.

Everyone is welcome to attend services. In 2022 on Sundays there were weekly 9am Common Worship Communion services following a seasonal liturgical pattern (organ led worship) and 10.45am Contemporary worship services (band led worship) with communion once a month. For 6 weeks in July and August a "together@10" service was held with a mixture of traditions and finishing with communion. A midweek communion continued on Wednesday at 11.15. '1stSunday@7', a gathering for listening prayer, continued monthly and Family Fun afternoons (a fresh expression of church) began and were held in August and October.

There was an average weekly attendance of 151 adults and 23 under 18s on Sundays and midweek services and groups. On Easter Sunday there was attendance of 213 across 3 services, and on Christmas and Christmas Eve 595 over 3 services. There were 207 people on the Electoral Role by the end of 2022, 139 of whom were resident in the parish, and 268 (adults and children) in the Worshipping Community.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. Events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community and beyond. These activities are recorded in the reports presented at the APCM. With the exception of Daily Morning Prayer and a Women's lunch meet up both on zoom, these activities were all held in person.

- Sunday morning activities for children and young people
- Midweek bible study groups
- Bumps and Babies (a parent/toddler group)
- Youthquake (weekly youth club)
- Mothers' Union
- Naomi's Footsteps (a group for women on their own)
- Outreach activities
- Alpha courses
- Deanery events
- Forget-Me-Not Café (for those living with dementia)

Notably in 2022 St John's hosted services for our late Queen Elizabeth's Platinum Jubilee in June and her funeral in September. Community groups decorated windowsills for the celebration weekend, took part in the service and watched the live stream of her funeral in the church.

St Johns was able again to serve the community by providing rooms and halls which can be rented in the church centre by individuals and organisations from outside the church community. St John's Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was daily (between 10-12am on weekdays). We are particularly grateful to the team of volunteers who continue to enable this and the other trading activities to happen. All year round the church and centre are used as a donation point for the Hart Food bank and for a Warm Hub weekly from November.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and the movements in 2022 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2022 was £309k (2021 General Fund: £301k) including £232k of voluntary donations. Income to the Building Fund was £27k (2021: £30k). Total income across all the funds in 2022 was £361k (2021: £368k).

Total expenditure in 2022 from the General Fund was £324k (2021 General Fund: £310k), including our contribution to Winchester Diocese Common Mission Fund in 2022 of £126k (2021: £120k). Total expenditure on all funds was £328k (2021: £321k).

In accordance with PCC policy, during 2022 £26k was given to mission, being 10% of the voluntary donations to the Unrestricted General Fund in the previous year (2021: £26k).

The financial statements show a net deficit on the general fund of £17k (2021: £8k).

The General Fund received a donation of £62k (2021: £29k) from the trading company during the year, being the operating profits of the company. The contribution from the trading company was significantly higher than 2020 and 2021, when income was impacted by the pandemic.

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of two months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2023, a balance of approximately £61k is required. The balance on the Unrestricted General Fund Reserve as at 31 December 2022 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), two Churchwardens, one representative of the Licensed Lay Ministers (LLMs – formerly known as Readers) and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2022 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 4 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2022 until the date this report was approved are:

Ex-Officio Members:

Vicar: Rev'd Angela Smith (Chair)
(Clergy Deanery Representative on Diocesan Synod)

Curates: Rev'd Sam Chandler
Rev'd Helen May (from July 2022)

LLM Representative: Alison Harris

Churchwardens: Angela Southern
Justin Hooper (Deanery Laity Representative to Diocesan Synod)

Deanery Synod: Camilla Deane
Trudy Rankin
Dave Collier (Deanery Laity Representative to Diocesan Synod)

Elected Members:

Andrew Moyse
Matt Pitcher
Andie Painter
Jess Arthur
Jim Dewes
Lesley Churms
Andrew House (until Feb 2022)
John Pendleton (until April 2022)
Angela Bushell (until April 2022)
Gary Cook (until April 2022)
Ray Kelly (from April 2022)
Clive Walden (from April 2022)
Helen Harwood (co-opted April – September, from September 2022)
Chris Thornton (co-opted April – September, from September 2022)
Sarah Lello (from September 2022)

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for St John's Church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 19 April 2023 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2022, which are set out on pages 9 to 18.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ**

Date: 19th April 2023

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2022

	Unrestricted		Restricted		TOTAL FUNDS	
	General Fund	General Capital Fund	Fund - Building	Funds - Other	2022	2021
Incoming resources	£	£	£	£	£	£
Voluntary Donations	232,341	-	27,482	24,614	284,437	325,528
Donation from Trading Co	61,571	-	-	-	61,571	29,396
Grants and Legacies	1,825	-	-	-	1,825	-
Activities for generating funds	4,347	-	-	-	4,347	1,680
Other ordinary incoming receipts	3,400	-	-	-	3,400	3,150
Income from church activities	4,484	-	-	-	4,484	4,347
Bank Interest Income	755	-	-	-	755	-
Coronavirus Job Retention Scheme	-	-	-	-	-	4,132
Total incoming resources (note 4)	308,723	-	27,482	24,614	360,819	368,234
Resources expended						
Church activities excluding depreciation	321,932	-	-	3,148	325,080	315,617
Depreciation	950	-	-	-	950	950
Church activities including depreciation	322,882	-	-	3,148	326,030	316,567
Cost of Generation of voluntary income	-	-	-	-	-	-
Governance costs	1,586	-	-	-	1,586	1,464
Interest on loans	-	-	267	-	267	2,964
Total resources expended (note 5)	324,468	-	267	3,148	327,883	320,995
Net incoming resources before transfers	(15,745)	-	27,215	21,466	32,936	47,239
Transfers between funds	(950)	950	-	-	-	-
Net income/(deficit) for the year	(16,695)	950	27,215	21,466	32,936	47,239
Balances b/fwd at 1 Jan	249,486	1,997,719	(90,078)	39,571	2,196,697	2,149,459
Balances c/fwd at 31 Dec	232,791	1,998,669	(62,863)	61,037	2,229,633	2,196,698

The notes on pages 11 to 18 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	2,000,570	2,001,520
Investment assets		-	-
		<u>2,000,570</u>	<u>2,001,520</u>
Current assets			
Cash at bank and in hand		281,709	300,533
Debtors & accrued income	7	2,829	2,432
		<u>284,538</u>	<u>302,965</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(55,474)	(35,653)
		<u>229,064</u>	<u>267,312</u>
Net Current Assets			
		229,064	267,312
Creditors due after one year	9	-	(72,135)
		<u>2,229,634</u>	<u>2,196,697</u>
Net Assets			
		<u>2,229,634</u>	<u>2,196,697</u>
Capital & Reserves			
Unrestricted General Fund	10	232,791	249,486
Unrestricted General Capital Fund	10	1,998,669	1,997,719
Total Unrestricted		<u>2,231,460</u>	<u>2,247,205</u>
Restricted Fund - Building	10	(62,863)	(90,078)
Restricted Funds - Other	10	61,038	39,571
		<u>2,229,634</u>	<u>2,196,697</u>

The notes on pages 11 to 18 form part of these financial statements. Approved

by the Parochial Church Council on 19th April 2023.



Rev Angela Smith
PCC Chair

The PCC of St John's Church Hartley Wintney

Notes to the Financial Statements

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

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

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the unrestricted general capital fund. Any restricted balance remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013. In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other furniture and equipment used on a continuing basis for the work of the PCC and costing in excess of £1,000 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,000 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £1,000 as the total capital purchases were treated as one project.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 5 years

St John's Church Centre - Depreciation

Depreciation is not provided on the St John's Church Centre building because the life of the building is anticipated to be substantially in excess of 50 years so that any depreciation charge would be immaterial.

Current Assets

Amounts owing to the PCC 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 either with the Church of England or with a bank.

Creditors falling due after one year

These amounts relate to loans provided by members of the congregation and the Winchester Diocesan Board of Finance (WDBF) for the building of the St John's Church Centre and the restoration of the Church roof. The terms of the loans, including the rate of interest, are shown in note 9 to the financial statements.

2. Staff Costs

During the year the PCC employed a Youth Pastor, Worship Pastor, Children and Families Pastor, Pastoral Care Co-ordinator, Church Administrators and Operations Manager. All of these positions were part time. No employee earned more than £60,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this was matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

4. Audit Fees

An audit was not required in 2022 nor in 2021 but the financial statements have been independently reviewed by Michael Willan, FCA, of Frost and Willan, High St, Hartley Wintney.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2022 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - other	TOTAL 2022	TOTAL 2021
	£	£	£	£	£	£
Incoming resources						
Asset at cost b/fwd at 1 Jan 2022						
Voluntary Donations						
Asset at cost c/fwd at 31 Dec 2022						
Tax efficient planned giving	183,907	-	23,530	22,703	230,140	264,349
Income tax recoverable	40,988	-	3,952	1,911	46,851	56,177
Church collections	6,446	-	-	-	6,446	4,242
Sundry donations	1,000	-	-	-	1,000	760
	<u>232,341</u>	<u>-</u>	<u>27,482</u>	<u>24,614</u>	<u>284,437</u>	<u>325,528</u>
Gift Aided Donation from Trading Co	<u>61,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,571</u>	<u>29,396</u>
Grants and Legacies						
Grants and Legacies	1,825	-	-	-	1,825	-
	<u>1,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,825</u>	<u>-</u>
Activities for generating funds						
Income from ticketed activities	4,347	-	-	-	4,347	1,680
	<u>4,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,347</u>	<u>1,680</u>
Income from church activities						
Fees - weddings, funerals, etc	4,484	-	-	-	4,484	4,347
	<u>4,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,484</u>	<u>4,347</u>
Other ordinary receipts						
Admin Contribution from Winchfield PCC and Dogmersfield PCC	1,000	-	-	-	1,000	750
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,150</u>
Bank Interest Income						
Coronavirus Job Retention Scheme	755	-	-	-	755	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,132</u>
Total incoming resources	<u>308,723</u>	<u>-</u>	<u>27,482</u>	<u>24,614</u>	<u>360,819</u>	<u>368,233</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2022 (continued)

5. Resources Expended

	Unrestricted Fund General Fund £	Unrestricted General Capital Fund £	Restricted Fund - Church Centre Building £	Restricted Funds - Other £	TOTAL 2022 £	TOTAL 2021 £
Church Activities						
Common Mission Fund						
Common Mission Fund	125,737	-	-	-	125,737	119,800
	125,737	-	-	-	125,737	119,800
Staff Costs						
Staff salaries	80,232	-	-	-	80,232	93,613
Pensions	10,570	-	-	-	10,570	11,939
Clergy expenses	1,412	-	-	-	1,412	181
Training	3,725	-	-	-	3,725	225
	95,939	0	0	0	95,939	105,958
Mission Partners						
Missionary societies & charities	25,500	-	-	1,009	26,509	25,800
	25,500	-	-	1,009	26,509	25,800
Worship						
Upkeep of services	4,755	-	-	-	4,755	11,184
	4,755	-	-	-	4,755	11,184
Community involvement & Pastoral Work						
Evangelism, Outreach, Discipleship & Pastoral	2,875	-	-	832	3,707	2,427
	2,875	-	-	832	3,707	2,427
Young people						
Children and Youth	3,793	-	-	250	4,043	2,354
	3,793	-	-	250	4,043	2,354
Communication						
Church Suite and Printing	412	-	-	-	412	252
	412	-	-	-	412	252

St John The Evangelist Parish Church, Hartley Wintney and Elvetham
Notes to the accounts for the year ending 31st December 2022 (continued)

5. Resources Expended (continued)

Church Activities (continued)	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - Other	TOTAL 2022	TOTAL 2021
	£	£	£	£	£	£
Facilities & Administration						
Repairs & maintenance	18,681	-	-	1,056	19,737	17,853
Utilities, Administration & sundry	44,240	-	-	-	44,240	29,989
Roof Renewal	-	-	-	-	-	-
	62,921	-	-	1,056	63,977	47,841
Total church activities before depreciation	321,932	0	0	3,148	325,080	315,617
Depreciation						
Depreciation	950	-	-	-	950	950
	950	-	-	-	950	950
Total church activities including depreciation	322,882	0	0	3,148	326,030	316,567
Governance costs						
Independent Review	1,586	-	-	-	1,586	1,464
Interest on loans	-	-	267	-	267	2,964
Total Resources Expended	324,468	0	267	3,148	327,883	320,995

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2022 (continued)

6 Tangible fixed assets

	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2022	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Additions								-
Asset at cost c/fwd at 31 Dec 2022	<u>3,869</u>	<u>31,066</u>	<u>32,005</u>	<u>18,312</u>	<u>37,276</u>	<u>17,766</u>	<u>1,998,670</u>	<u>2,138,964</u>
Depreciation	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2022	3,869	31,066	32,005	18,312	34,426	17,766	-	137,444
Depreciation for the year					950			950
Accumulated depreciation at 31 Dec 2022	<u>3,869</u>	<u>31,066</u>	<u>32,005</u>	<u>18,312</u>	<u>35,376</u>	<u>17,766</u>	<u>-</u>	<u>138,394</u>
Net Book Value	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2021	-	-	-	-	2,850	-	1,998,670	2,001,520
Net Book Value at 31 Dec 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,900</u>	<u>-</u>	<u>1,998,670</u>	<u>2,000,570</u>

7 Debtors and accrued income

	2022	2021
	£	£
Prepayments and other debtors	2,064	-
St Johns HW Ltd debtor	765	884
Income Tax recoverable	-	1,548
	<u>2,829</u>	<u>2,432</u>

8 Creditors falling due within one year

	2022	2021
	£	£
Accruals & other creditors	13,540	8,765
Accrued interest on loans	-	-
Loan for church roof repair due within one year	38,000	23,904
Provision for mission giving	3,934	2,984
	<u>55,474</u>	<u>35,653</u>

9 Creditors falling due after one year

	2022	2021
	£	£
Loans falling due after one year		<u>72,135</u>

£38,000 loan from member of congregation with 0% interest.

Loan expected to be repaid £19,000 Sept 2026 and £19,000 Sept 2027 however is redeemable with six months notice, hence treated as if payable within 1 year

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2022

10. Fund Movements

	Funds 31/12/21 £	Income £	Expenditure £	Transfers £	Funds 31/12/22 £
Unrestricted Funds					
General Fund	249,486	308,723	(324,468)	(950)	232,791
General Capital Fund	1,997,719	-	-	950	1,998,669
Total for Unrestricted Funds	2,247,205	308,723	(324,468)	-	2,231,460
Restricted Funds					
Building Fund	(90,078)	27,482	(267)	-	(62,863)
Other Restricted Funds					
Mustard Seed/Help Hoima	161	-	-	-	161
Burma Childrens Fund	30	-	-	-	30
Restricted Fund-other	95	3,112	(1,912)	-	1,295
Vicar's Discretionary fund	8,962	1,380	(179)	-	10,163
Organ Fund	30,323	20,122	(1,056)	-	49,389
Totals for Other Restricted Funds	39,571	24,614	(3,147)	-	61,038
Total Funds	2,196,697	360,819	(327,882)	-	2,229,634

11. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds other £	2022 £	2021 £
Tangible Fixed Assets	1,900	1,998,670	2,000,570	-	-	2,000,570	2,001,520
Current assets including cash	286,364	-	286,364	(62,863)	61,038	284,538	302,965
Creditors falling due within one year	(55,474)	-	(55,474)	-	-	(55,474)	(35,653)
Creditors falling due after one year	-	-	-	-	-	-	(72,135)
	232,790	1,998,670	2,231,460	(62,863)	61,038	2,229,634	2,196,697

12. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.

Accounts

St John's Hartley Wintney PCC Annual Trustees' Report & Financial Statements

For the year ended 31st December 2021

Charity Registered Number: 1130172

**2021 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Carolyn Marshall resigned as our Safeguarding Officer in February and Moira Lewin was appointed in May. During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Church and Centre Operations Team
- Mission & Evangelism Committee
- Creation Care Group
- Finance Committee
- Pastoral & Discipleship Committee

Achievement and performance

The Reverend Angie Smith continued as vicar, the Rev's Matt Bianchi and Sam Chandler as curates.

Everyone is welcome to attend services. 2021 began with one streamed service using the 'Church Online' platform service on Sundays and a mid-week communion in person as a result of moving to Covid Tier 4. There was an average attendance at online services of 111 devices weekly and 11 at midweek. On Easter Sunday (4th April) the gam CW communion service returned to being in-person with the 10.45 following on 2nd May though this service continued to be live streamed. Picnic church (a fresh expression) was held all year averaging 27 pre-school children and their parents and 1st Sunday at 7 averaging 20 attendees. Groups for 0–17-year-olds were held virtually from January to May and then in person. The average attendance was 15 online rising to 33 by December.

357 people (adults and children) attended Christmas Services (24th & 25th) in-person and online. At the end of 2021 there were 198 on the Church Electoral Roll, 141 of whom are resident within the parish. In September the Bishop of Basingstoke conducted a confirmation and baptism service with 7 confirmation and 4 baptism (3 of which were re-affirmation) candidates.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. Events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community and beyond. These activities are recorded in the reports presented at the APCM. As the area moved out of Tier 4 the following were able to restart in person (*some had been happening virtually prior to this)

- Sunday morning activities for children and young people*
- Midweek bible study groups*
- Bumps and Babies (a parent/toddler group)
- Youthquake (weekly youth club)*
- Mothers' Union
- Naomi's Footsteps (a group for women on their own)
- Outreach activities
- Alpha courses*
- Deanery events
- Forget-Me-Not Café (for those living with dementia)

In the past we have also been able to serve the community by providing rooms and halls which can be rented by individuals and organisations from outside the church community. The majority of activities were not able to happen in Tier 4 but resumed from April onwards.

The Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was closed in tier 4 but was able to resume limited service from April onwards as volunteers felt safe to do so and with extra safety measures in place. We are particularly grateful to the volunteers who enabled this to happen. All year round the church and centre are used as a donation point for the Hart Food bank and in September the centre was used as a collection point for donations for Afghan refugees.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and the movements in 2021 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2021 was £301k (2020 General Fund: £306k) including £259k of voluntary donations. Income to the Building Fund was £30k (2020: £36k). Work started in 2021, on raising funds for the Organ project and £30k of income was received in the year. Total income across all the funds in 2021 was £368k (2020: £347k).

Total expenditure in 2021 from the General Fund was £310k (2020 General Fund: £286k), including our contribution to Winchester Diocese Common Mission Fund in 2021 of £120k (2020: £135k). Total expenditure on all funds was £321k (2020: £300k).

In accordance with PCC policy, during 2021 £26k was given to mission, being 10% of the voluntary donations to the Unrestricted General Fund in the previous year (2020: £28k).

The financial statements show a net deficit on the general fund of £8k (2020: £20k net income).

The General Fund received a donation of £29k (2020: £30k) from the trading company during the year, being the operating profits of the company. The contribution from the trading company was significantly lower than normal in both 2020 and 2021, due to the impact of the pandemic lockdown on Coffee Shop and Hall Hire income.

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of two months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2022, a balance of approximately £49k is required. The balance on the Unrestricted General Fund Reserve as at 31 December 2021 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the *Church Representation Rules*.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), the two Churchwardens, one representative of the Licensed Lay Ministers (LLMs – formerly known as Readers) and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2021 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 4 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2021 until the date this report was approved are:

Ex-Officio Members:

Vicar: Rev'd Angela Smith (Chair)
(Clergy Representative on Diocesan Synod)

Curates: Rev'd Matt Bianchi (until Feb 2022)
Rev'd Sam Chandler

LLM Representative: Alison Harris

Churchwardens: Angela Southern
Justin Hooper

Deanery Synod: Camilla Deane
Trudy Rankin
Dave Collier

Elected Members:

Miranda Tiffin (resigned 26th April 2021)
John Pendleton
Andrew Moyse
Matt Pitcher
Andie Painter
Jess Arthur
Jim Dewes
Angela Bushell
Lesley Churms
Andrew House (until Feb 2022)
Geoff Key (until Nov 2021)
Gary Cook (from May 2021)

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for St John's Church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 16 March 2021 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2021, which are set out on pages 9 to 18.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ**

Date: 16th March 2022

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2021

					TOTAL FUNDS	
	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Building	Restricted Funds - Other	2021	2020
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations	258,777	-	30,389	36,363	325,528	288,466
Donation from Trading Co	29,396	-	-	-	29,396	29,858
Grants and Legacies	-	-	-	-	-	9,684
Activities for generating funds	1,680	-	-	-	1,680	506
Other ordinary incoming receipts	3,150	-	-	-	3,150	3,404
Income from church activities	4,347	-	-	-	4,347	2,687
Coronavirus Job Retention Scheme	4,132	-	-	-	4,132	12,273
Total incoming resources (note 4)	301,482	-	30,389	36,363	368,234	346,878
Resources expended						
Church activities excluding depreciation	308,322	-	-	7,295	315,617	290,215
Depreciation	-	950	-	-	950	4,729
Church activities including depreciation	308,322	950	-	7,295	316,567	294,944
Cost of Generation of voluntary income	-	-	-	-	-	-
Governance costs	1,464	-	-	-	1,464	1,464
Interest on loans	-	-	2,964	-	2,964	3,832
Total resources expended (note 5)	309,786	950	2,964	7,295	320,995	300,240
Net incoming resources before transfers	(8,304)	(950)	27,425	29,068	47,239	46,638
Transfers between funds	-	-	-	-	-	-
Net income/(deficit) for the year	(8,304)	(950)	27,425	29,068	47,239	46,638
Balances b/fwd at 1 Jan	257,790	1,998,669	(117,503)	10,503	2,149,459	2,102,821
Balances c/fwd at 31 Dec	249,486	1,997,719	(90,078)	39,571	2,196,698	2,149,459

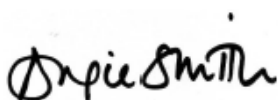
The notes on pages 11 to 18 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	2,001,520	1,998,670
Investment assets		-	-
		<u>2,001,520</u>	<u>1,998,670</u>
Current assets			
Cash at bank and in hand		300,533	302,049
Debtors & accrued income	7	2,432	32,301
		<u>302,965</u>	<u>334,350</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(35,653)	(37,179)
		<u>267,312</u>	<u>297,171</u>
Net Current Assets			
Creditors due after one year	9	(72,135)	(146,382)
		<u>2,196,697</u>	<u>2,149,459</u>
Net Assets			
Capital & Reserves			
Unrestricted General Fund	10	249,486	257,790
Unrestricted General Capital Fund	10	<u>1,997,719</u>	<u>1,998,669</u>
Total Unrestricted		2,247,205	2,256,459
Restricted Fund - Building	10	(90,078)	(117,503)
Restricted Funds - Other	10	<u>39,571</u>	<u>10,503</u>
		<u>2,196,697</u>	<u>2,149,459</u>

The notes on pages 11 to 18 form part of these financial statements.

Approved by the Parochial Church Council on 16 March 2022.



Rev Angela Smith
PCC Chair

The PCC of St John's Church Hartley Wintney

Notes to the Financial Statements

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

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

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the General Capital Fund. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013. In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other furniture and equipment used on a continuing basis for the work of the PCC and costing in excess of £1,500 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,500 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £500 as the total capital purchases were treated as one project.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 4-6 years

St John's Church Centre - Depreciation

Depreciation is not provided on the St John's Church Centre building because the life of the building is anticipated to be substantially in excess of 50 years so that any depreciation charge would be immaterial.

Current Assets

Amounts owing to the PCC 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 either with the Church of England or with a bank.

Creditors falling due after one year

These amounts relate to loans provided by members of the congregation and the Winchester Diocesan Board of Finance (WDBF) for the building of the St John's Church Centre and the restoration of the Church roof. The terms of the loans, including the rate of interest, are shown in note 9 to the financial statements.

2. Staff Costs

During the year the PCC employed a Youth Pastor, Worship Pastor, Children and Families Pastor, Church Administrators and Operations Manager. All of these positions were part time. No employee earned more than £40,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this was matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

4. Audit Fees

An audit was not required in 2021 nor in 2020 but the financial statements have been independently reviewed by Michael Willan, FCA, of Frost and Willan, High St, Hartley Wintney.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2021 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - other	TOTAL 2021	TOTAL 2020
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations						
Tax efficient planned giving	207,174	-	26,437	30,738	264,349	214,348
Income tax recoverable	46,601	-	3,952	5,625	56,177	47,978
Church collections	4,242	-	-	-	4,242	5,546
Sundry donations	760	-	-	-	760	20,594
	<u>258,777</u>	<u>-</u>	<u>30,389</u>	<u>36,363</u>	<u>325,528</u>	<u>288,466</u>
Gift Aided Donation from Trading Co	<u>29,396</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,396</u>	<u>29,858</u>
Grants and Legacies						
Grants	-	-	-	-	-	9,684
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,684</u>
Activities for generating funds						
Income from ticketed activities	1,680	-	-	-	1,680	506
	<u>1,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,680</u>	<u>506</u>
Income from church activities						
Fees - weddings, funerals, etc	4,347	-	-	-	4,347	2,687
	<u>4,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,347</u>	<u>2,687</u>
Other ordinary receipts						
Bank interest income	-	-	-	-	-	4
Admin Contribution from Winchfield PCC and Dogmersfield PCC	750	-	-	-	750	1,000
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,150</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,150</u>	<u>3,404</u>
Coronavirus Job Retention Scheme	4,132	-	-	-	4,132	12,273
Total incoming resources	<u>301,482</u>	<u>-</u>	<u>30,389</u>	<u>36,363</u>	<u>368,234</u>	<u>346,878</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2021 (continued)

5. Resources Expended

	Unrestricted Fund General Fund	Unrestricted General Capital Fund	Restricted Fund - Church Centre Building	Restricted Funds - Other	TOTAL 2021	TOTAL 2020
	£	£	£	£	£	£
Church Activities						
Common Mission Fund						
Common Mission Fund	119,800	-	-	-	119,800	135,185
	<u>119,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,800</u>	<u>135,185</u>
Staff Costs						
Staff salaries	93,613	-	-	-	93,613	71,877
Pensions	11,939	-	-	-	11,939	6,168
Clergy expenses	181	-	-	-	181	500
Training	225	-	-	-	225	2,215
	<u>105,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>105,958</u>	<u>80,760</u>
Mission Partners						
Missionary societies & charities	25,450	-	-	350	25,800	27,800
	<u>25,450</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>25,800</u>	<u>27,800</u>
Worship						
Upkeep of services	5,441	-	-	5,743	11,184	6,627
	<u>5,441</u>	<u>-</u>	<u>-</u>	<u>5,743</u>	<u>11,184</u>	<u>6,627</u>
Community involvement & Pastoral Work						
Evangelism, Outreach, Discipleship & Pastoral	1,226	-	-	1,202	2,427	4,995
	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>1,202</u>	<u>2,427</u>	<u>4,995</u>
Young people						
Children and Youth	2,354	-	-	-	2,354	1,827
	<u>2,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,354</u>	<u>1,827</u>
Communication						
Church Suite and Printing	252	-	-	-	252	524
	<u>252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>252</u>	<u>524</u>

St John The Evangelist Parish Church, Hartley Wintney and Elvetham
Notes to the accounts for the year ending 31st December 2021 (continued)

5. Resources Expended (continued)

	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - Other	TOTAL 2021	TOTAL 2020
	£	£	£	£	£	£
Church Activities (continued)						
Facilities & Administration						
Repairs & maintenance	17,853	-	-	-	17,853	11,723
Utilities, Administration & sundry	29,989	-	-	-	29,989	19,788
Roof Renewal	-	-	-	-	-	987
	<u>47,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,841</u>	<u>32,498</u>
Total church activities before depreciation	<u>308,322</u>	<u>0</u>	<u>0</u>	<u>7,295</u>	<u>315,617</u>	<u>290,215</u>
Depreciation						
Depreciation - church centre other	-	950	-	-	950	4,724
Depreciation - church AV equipment	-	-	-	-	-	-
Depreciation - church other equipment	-	-	-	-	-	6
	<u>-</u>	<u>950</u>	<u>-</u>	<u>-</u>	<u>950</u>	<u>4,729</u>
Total church activities including depreciation	<u>308,322</u>	<u>950</u>	<u>0</u>	<u>7,295</u>	<u>316,567</u>	<u>294,944</u>
Governance costs						
Independent Review	<u>1,464</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,464</u>	<u>1,464</u>
Interest on loans	<u>-</u>	<u>-</u>	<u>2,964</u>	<u>-</u>	<u>2,964</u>	<u>3,832</u>
Total Resources Expended	<u>309,786</u>	<u>950</u>	<u>2,964</u>	<u>7,295</u>	<u>320,995</u>	<u>300,240</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2021 (continued)

6 Tangible fixed assets

	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2020	3,869	31,066	32,005	18,312	33,476	17,766	1,998,670	2,135,164
Additions	-	-	-	-	3,800	-	-	3,800
Asset at cost c/fwd at 31 Dec 2021	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Depreciation	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2020	3,869	31,066	32,005	18,312	33,476	17,766	-	136,494
Depreciation for the year	-	-	-	-	950	-	-	950
Accumulated depreciation at 31 Dec 2021	3,869	31,066	32,005	18,312	34,426	17,766	-	137,444
Net Book Value	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2020	-	-	-	-	-	-	1,998,670	1,998,670
Net Book Value at 31 Dec 2021	-	-	-	-	2,850	-	1,998,670	2,001,520

7 Debtors and accrued income

	2021	2020
	£	£
Prepayments and other debtors	-	1,000
St Johns HW Ltd debtor	884	30,349
Income Tax recoverable	1,548	952
	<u>2,432</u>	<u>32,301</u>

8 Creditors falling due within one year

	2021	2020
	£	£
Accruals & other creditors	8,765	10,393
Accrued interest on loans	-	760
Loan for church roof repair due within one year	23,904	21,892
Provision for mission giving	2,984	4,134
	<u>35,653</u>	<u>37,179</u>

9 Creditors falling due after one year

	2021	2020
	£	£
Loans falling due after one year	<u>72,135</u>	<u>146,382</u>

Details of loans due after one year

Loan from Winchester Diocesan Board of Finance for Roof Repair (note i)	34,135	108,382
Loan from member of congregation (note ii)	<u>38,000</u>	<u>38,000</u>
	<u>72,135</u>	<u>146,382</u>

i) Loan from WDBF of £300,000 was granted in July 2018 to be repaid over 8 years, variable rate of interest, current rate of interest is 2.75%

ii) Loan from member of congregation with 0% interest, £19,000 to be repaid Sept 2026, £19,000 to be repaid Sept 2027

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2021

10. Fund Movements

	Funds 31/12/20 £	Income £	Expenditure £	Transfers £	Funds 31/12/21 £
Unrestricted Funds					
General Fund	257,790	301,482	(309,786)	-	249,486
General Capital Fund	1,998,669	(0)	(950)	-	1,997,719
Total for Unrestricted Funds	2,256,459	301,482	(310,736)	-	2,247,205
Restricted Funds					
Building Fund	(117,503)	30,389	(2,964)	-	(90,078)
Other Restricted Funds					
Mustard Seed/Help Hoima	161	-	-	-	161
Burma Childrens Fund	30	-	-	-	30
Restricted Fund-other	470	5,719	(6,093)	-	95
Vicar's Discretionary fund	9,842	321	(1,202)	-	8,962
Organ Fund	-	30,323	-	-	30,323
Totals for Other Restricted Funds	10,503	36,363	(7,295)	-	39,571
Total Funds	2,149,459	368,233	(320,995)	-	2,196,697

11. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds - other £	2021 £	2020 £
Tangible Fixed Assets	-	2,001,520	2,001,520	-	-	2,001,520	1,998,670
Current assets including cash	209,203	-	209,203	54,191	39,571	302,965	334,350
Creditors falling due within one year	36,482	-	36,482	(72,135)	-	(35,653)	(37,179)
Creditors falling due after one year	-	-	-	(72,135)	-	(72,135)	(146,382)
	245,684	2,001,520	2,247,204	(90,078)	39,571	2,196,697	2,149,459

12. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.

Accounts

St John's Hartley Wintney PCC Annual Trustees' Report & Financial Statements

For the year ended 31st December 2020

Charity Registered Number: 1130172

**2020 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Priest-in-Charge and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Carolyn Marshall continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Church and Centre Operations Team
- Mission & Evangelism Committee
- Creation Care Group
- Finance Committee
- Personnel Committee
- Pastoral & Discipleship Committee

Achievement and performance

The Reverend Angie Smith was Priest-in-Charge of the Parish, having been appointed in December 2017 as Interim minister for 3 years. On the 9th December 2020, after due process, she was installed as Vicar by the Bishop of Basingstoke.

Everyone is welcome to attend services. 2020 began with a 2 Sunday service pattern service but during the Covid lockdowns online services were streamed using the 'Church Online' platform with an average attendance in the first lock down (April to June) of 162 devices weekly and the second (November) 109 devices weekly. For the remainder of the year a combination of in-person and streamed services were held. The average weekly in-person attendance during October 2020, for the 3 Sunday services was 93 adults and 72 joining on-line. In person attendance for 0–17-year-olds averaged 48 in this period. 119 people attended Christmas Services in-person and 100 online.

At the end of 2020 there were 200 on the Church Electoral Roll, 139 of whom are resident within the parish.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. Events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community and beyond. These activities are recorded in the reports presented at the APCM. Lockdown restrictions mostly prevented the church from enhancing its mission and ministry to the community though the use of the Church Centre which normally would include:

- Sunday morning activities for children and young people
- Bumps and Babies (a parent/toddler group)
- Youthquake (weekly youth club)
- Mothers' Union
- Naomi's Watch (a group for women on their own)
- Positive Parenting courses
- Outreach activities
- Alpha courses
- Deanery events

The Centre usually provides a home for the increasingly popular and important Forget-Me-Not Café (for those living with dementia). This had to be suspended from April – December. In the past we have also been able to serve the community by providing rooms and halls which can be rented by individuals and organisations from outside the church community. All activities were suspended in lockdowns and some were able to resume during the summer months.

The Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was closed during the lockdowns but was able to resume a limited service during the summer months. We are particularly grateful to the volunteers who enabled this to happen. In October half-term the Centre Kitchen and foyer was used to provide over 100 hot meals for struggling families, either through delivery, collection or eat in.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and the movements in 2020 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2020 was £306k (2019 General Fund: £360k) including £255k of voluntary donations. Income to the Building Fund was £36k (2019: £80k). Total income across all the funds in 2020 was £347k (2019: £443k).

Total expenditure in 2020 from the General Fund was £285k (2019 General Fund: £342k), including our contribution to Winchester Diocese Common Mission Fund in 2020 of £135k (2019: £128k). Total expenditure on all funds was £300k (2019: £335k).

In accordance with PCC policy, during 2020 £28k was given to mission, being 10% of the voluntary donations to the Unrestricted General Fund in the previous year (2019: £28k).

Overall the financial statements show a net surplus on the general fund of £47k (2019: £39k) and ongoing debt repayments to the church centre and roof projects.

The General Fund received a donation of £30k (2019: £73k) from the trading company during the year, being the operating profits of the company. The contribution from the trading company was significantly lower due to the impact of the pandemic lockdown on Coffee Shop and Hall Hire income.

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of two months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2021, a balance of approximately £55k is required. The balance on the Unrestricted General Fund Reserve as at 31 December 2020 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the *Church Representation Rules*.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), the two Churchwardens, one representative of the Licensed Lay Ministers (LLMs – formerly known as Readers) and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2020 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 7 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2020 until the date this report was approved are:

Ex-Officio Members:

Priest In Charge: Rev'd Angela Smith (Chair)
(Clergy Representative on Diocesan Synod)

Curates: Rev'd Matt Bianchi
Rev'd Sam Chandler (From 4 October 2020)

LLM Representative: Ian Coster (Until October 2020)
Alison Harris (From October 2020)

Churchwardens: Paul Main (Until October 2020)
Angela Southern
Justin Hooper (From October 2020)

Deanery Synod: Geoff Key (Until October 2020 APCM)
Alison Harris (Until October 2020 APCM)
Camilla Deane
Trudy Rankin (From October 2020 APCM)
Dave Collier (From October 2020 APCM)

Elected Members:

Dorothy Harvey (PCC Vice Chair) (Until July 2020)
Philip Baylis (Until September 2020)
Joe Edwards (Until July 2020)
Henry Chandler (PCC Secretary) (Until October 2020 APCM)
Paul Davis (Until October 2020 APCM)
Neil Jones (Until October 2020 APCM)
Justin Hooper (Until October 2020 APCM)
Trudy Rankin (Until October 2020 APCM)
Miranda Tiffin
John Pendleton
Andrew Moyse
Matt Pitcher
Andie Painter (From October 2020 APCM)
Jess Arthur (From October 2020 APCM)
Jim Dewes (From October 2020 APCM)
Angela Bushell (From October 2020 APCM)
Lesley Churms (From October 2020 APCM)
Andrew House (From October 2020 APCM)
Geoff Key (From October 2020 APCM)

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for St John's Church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 17 March 2021 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then 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 financial statements
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees 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.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2020, which are set out on pages 9 to 18.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Frost and Willan Accounting Ltd

Chartered Accountant

The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ

Date: 21st April 2021

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2020

	TOTAL FUNDS					
	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Building	Restricted Funds - Other	2020	2019
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations	255,404	-	29,047	4,015	288,466	319,638
Donation from Trading Subsidiary	29,858	-	-	-	29,858	72,842
Grants and Legacies	2,183	-	7,501	-	9,684	40,000
Activities for generating funds	506	-	-	-	506	290
Other ordinary incoming receipts	3,400	-	4	-	3,404	5,654
Income from church activities	2,687	-	-	-	2,687	4,578
Coronavirus Job Retention Scheme	12,273	-	-	-	12,273	-
Total incoming resources (note 4)	306,312	-	36,551	4,015	346,878	443,002
Resources expended						
Church activities excluding depreciation	284,273	-	987	4,955	290,215	317,571
Depreciation	6	4,724	-	-	4,729	7,408
Church activities including depreciation	284,278	4,724	987	4,955	294,944	324,979
Cost of Generation of voluntary income	-	-	-	-	-	1,463
Fund-raising costs	-	-	-	-	-	-
Governance costs	1,464	-	-	-	1,464	1,416
Interest on loans	-	-	3,832	-	3,832	7,308
Total resources expended (note 5)	285,742	4,724	4,819	4,955	300,240	335,165
Net incoming resources before transfers	20,569	(4,724)	31,732	(939)	46,638	107,836
Transfers between funds	-	-	-	-	-	-
Net income/(deficit) for the year	20,569	(4,724)	31,732	(939)	46,638	107,836
Balances b/fwd at 1 Jan	237,221	2,003,393	(149,235)	11,442	2,102,821	1,994,985
Balances c/fwd at 31 Dec	257,790	1,998,669	(117,503)	10,503	2,149,459	2,102,821

The notes on pages 11 to 18 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	6	1,998,670	2,003,399
Investment assets		-	-
		<u>1,998,670</u>	<u>2,003,399</u>
Current assets			
Cash at bank and in hand		302,049	287,710
Debtors & accrued income	7	32,301	45,241
		<u>334,350</u>	<u>332,950</u>
Current liabilities			
Creditors: amounts falling due within one year	8	(37,179)	(65,253)
		<u>297,171</u>	<u>267,697</u>
Net Current Assets			
		297,171	267,697
Creditors due after one year	9	(146,382)	(168,275)
		<u>2,149,459</u>	<u>2,102,821</u>
Net Assets			
		<u>2,149,459</u>	<u>2,102,821</u>
Capital & Reserves			
Unrestricted General Fund	10	257,790	237,221
Unrestricted General Capital Fund	10	1,998,669	2,003,393
Total Unrestricted		<u>2,256,459</u>	<u>2,240,614</u>
Restricted Fund - Building	10	(117,503)	(149,235)
Restricted Funds - Other	10	10,503	11,442
		<u>2,149,459</u>	<u>2,102,821</u>

The notes on pages 11 to 18 form part of these financial statements Approved by Parochial Church

Council on 17 March 2021



Rev Angela Smith
PCC Chair

The PCC of St John's Church Hartley Wintney

Notes to the Financial Statements

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

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

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the General Capital Fund. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013. In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other furniture and equipment used on a continuing basis for the work of the PCC and costing in excess of £500 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £500 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £500 as the total capital purchases were treated as one project.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 5 years

St John's Church Centre - Depreciation

Depreciation is not provided on the St John's Church Centre building because the life of the building is anticipated to be substantially in excess of 50 years so that any depreciation charge would be immaterial.

Current Assets

Amounts owing to the PCC 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 either with the Church of England or with a bank.

Creditors falling due after one year

These amounts relate to loans provided by members of the congregation and the Winchester Diocesan Board of Finance (WDBF) for the building of the St John's Church Centre and the restoration of the Church roof. The terms of the loans, including the rate of interest, are shown in note 9 to the financial statements.

2. Staff Costs

During the year the PCC employed a Youth Pastor, Worship Pastor, Children and Families Pastor, Church Administrators and Operations Manager. All of these positions were part time. No employee earned more than £40,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 6% of salary and this was matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

4. Audit Fees

An audit was not required in 2020 nor in 2019 but the financial statements have been independently reviewed by Michael Willan, FCA, of Willan and Willan, High St, Hartley Wintney.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2020 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - other	TOTAL 2020	TOTAL 2019
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations						
Tax efficient planned giving	189,253	-	25,095	-	214,348	281,453
Income tax recoverable	44,026	-	3,952	-	47,978	33,003
Church collections	5,546	-	-	-	5,546	752
Sundry donations	16,579	-	-	4,015	20,594	4,429
	<u>255,404</u>	<u>-</u>	<u>29,047</u>	<u>4,015</u>	<u>288,466</u>	<u>319,638</u>
Gift Aided Donation from Trading Co	<u>29,858</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,858</u>	<u>72,842</u>
Grants and Legacies						
Grants	2,183	-	7,501	-	9,684	40,000
Legacies	-	-	-	-	-	-
	<u>2,183</u>	<u>-</u>	<u>7,501</u>	<u>-</u>	<u>9,684</u>	<u>40,000</u>
Activities for generating funds						
Fund raising events	506	-	-	-	506	290
Room Hire Income	-	-	-	-	-	-
Coffee Shop Income	-	-	-	-	-	-
	<u>506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>506</u>	<u>290</u>
Income from church activities						
Fees - weddings, funerals, etc	2,687	-	-	-	2,687	4,578
Other activities	-	-	-	-	-	-
	<u>2,687</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,687</u>	<u>4,578</u>
Other ordinary receipts						
Bank interest income	-	-	4	-	4	254
Admin Contribution from Winchfield PCC and Dogmersfield PCC	1,000	-	-	-	1,000	3,000
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>4</u>	<u>-</u>	<u>3,404</u>	<u>5,654</u>
Coronavirus Job Retention Scheme	12,273	-	-	-	12,273	-
Total incoming resources	<u>306,312</u>	<u>-</u>	<u>36,551</u>	<u>4,015</u>	<u>346,878</u>	<u>443,002</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2020 (continued)

5. Resources Expended

	Unrestricted Fund General £	Unrestricted General Capital Fund £	Restricted Fund - Church Centre Building £	Restricted Funds - Other £	TOTAL 2020 £	TOTAL 2019 £
Church Activities						
Common Mission Fund						
Common Mission Fund	135,185	-	-	-	135,185	128,692
	<u>135,185</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,185</u>	<u>128,692</u>
Staff Costs						
Staff salaries	71,877	-	-	-	71,877	72,644
Pensions	6,168	-	-	-	6,168	2,852
Clergy expenses	500	-	-	-	500	5,141
Training	2,215	-	-	-	2,215	1,134
	<u>80,760</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,760</u>	<u>81,771</u>
Mission Partners						
Missionary societies & charities	27,800	-	-	-	27,800	31,663
	<u>27,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,800</u>	<u>31,663</u>
Worship						
Upkeep of services	6,627	-	-	-	6,627	9,225
	<u>6,627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,627</u>	<u>9,225</u>
Community involvement & Pastoral Work						
Evangelism, Outreach & Pastoral	-	-	-	4,955	4,955	535
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,955</u>	<u>4,955</u>	<u>535</u>
Discipleship						
Discipleship	40	-	-	-	40	2,127
	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40</u>	<u>2,127</u>
Young people						
Children and Youth	1,827	-	-	-	1,827	5,719
	<u>1,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,827</u>	<u>5,719</u>
Communication						
Church Suite and Printing	524	-	-	-	524	1,097
	<u>524</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>524</u>	<u>1,097</u>

St John The Evangelist Parish Church, Hartley Wintney and Elvetham
Notes to the accounts for the year ending 31st December 2020 (continued)

5. Resources Expended (continued)

Church Activities (continued)	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - Other	TOTAL 2020	TOTAL 2019
	£	£	£	£	£	£
Facilities & Administration						
Repairs & maintenance	11,723	-	-	-	11,723	27,603
Utilities, Administration & sundry	19,788	-	-	-	19,788	33,870
Roof Renewal	-	-	987	-	987	4,732
	<u>31,511</u>	<u>-</u>	<u>987</u>	<u>-</u>	<u>32,498</u>	<u>56,741</u>
Total church activities before depreciation	284,273	0	987	4,955	290,215	317,571
Depreciation						
Depreciation - church centre other	-	4,724	-	-	4,724	5,154
Depreciation - church AV equipment	-	-	-	-	-	1,480
Depreciation - church other equipment	6	-	-	-	6	774
	<u>6</u>	<u>4,724</u>	<u>-</u>	<u>-</u>	<u>4,729</u>	<u>7,408</u>
Total church activities including depreciation	284,278	4,724	987	4,955	294,944	324,979
Cost of generating income						
St Georges costs	-	-	-	-	-	1,463
Fund-raising costs						
Other	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Governance costs						
Independent Review	1,464	-	-	-	1,464	1,416
Interest on loans	-	-	3,832	-	3,832	7,308
Total Resources Expended	285,742	4,724	4,819	4,955	300,240	335,165

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2020 (continued)

6 Tangible fixed assets

	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2018	3,869	31,066	32,005	18,312	33,476	17,766	1,998,670	2,135,164
Additions	-	-	-	-	-	-	-	-
Asset at cost c/fwd at 31 Dec 2020	<u>3,869</u>	<u>31,066</u>	<u>32,005</u>	<u>18,312</u>	<u>33,476</u>	<u>17,766</u>	<u>1,998,670</u>	<u>2,135,164</u>
Depreciation	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2018	3,863	31,066	32,005	15,914	33,476	15,440	-	131,765
Depreciation for the year	6	-	-	2,398	0	2,326	-	4,729
Accumulated depreciation at 31 Dec 2020	<u>3,869</u>	<u>31,066</u>	<u>32,005</u>	<u>18,312</u>	<u>33,476</u>	<u>17,766</u>	<u>-</u>	<u>136,494</u>
Net Book Value	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2019	6	-	-	2,398	0	2,326	1,998,670	2,003,399
Net Book Value at 31 Dec 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,998,670</u>	<u>1,998,670</u>

7 Debtors and accrued income

	2020	2019
	£	£
Prepayments and other debtors	1,000	2,917
St Johns HW Ltd debtor	30,349	39,732
Income Tax recoverable	952	2,592
	<u>32,301</u>	<u>45,241</u>

8 Creditors falling due within one year and deferred income

	2020	2019
	£	£
Accruals & other creditors	10,393	27,341
Accrued interest on loans	760	760
Loan for church roof repair due within one year	21,892	33,868
Provision for mission giving	4,134	3,284
	<u>37,179</u>	<u>65,253</u>

9 Creditors falling due after one year

	2020	2019
	£	£
Loans falling due after one year	146,382	168,275
	<u>146,382</u>	<u>168,275</u>
Details of loans due after one year		
Loan from Winchester Diocesan Board of Finance for Roof Repair (note i)	108,382	130,275
Loan from member of congregation (note ii)	38,000	38,000
	<u>146,382</u>	<u>168,275</u>

i) Loan from WDBF of £300,000 was granted in July 2018 to be repaid over 8 years, variable rate of interest, current rate of interest is 2.75%

ii) Loan from member of congregation with 0% interest, £19,000 to be repaid Sept 2026, £19,000 to be repaid Sept 2027

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2020

10. Fund Movements

	Funds 31/12/19 £	Change in accounting policy	Income £	Expenditure £	Transfers £	Funds 31/12/20 £
Unrestricted Funds						
General Fund	237,221	-	306,312	(285,742)	-	257,790
General Capital Fund	2,003,393	-	(0)	(4,724)	-	1,998,669
Total for Unrestricted Funds	2,240,614	-	306,312	(290,466)	-	2,256,460
Restricted Funds						
Building Fund	(149,235)	-	36,551	(4,819)	-	(117,503)
Other Restricted Funds						
Mustard Seed/Help Hoima	161	-	-	-	-	161
Burma Childrens Fund	30	-	-	-	-	30
Restricted Fund-other	1,125	-	3,416	(4,072)	-	470
Vicar's Discretionary fund	10,126	-	599	(883)	-	9,842
Totals for Other Restricted Funds	11,442	-	4,015	(4,955)	-	10,503
Total Funds	2,102,821	-	346,879	(300,240)	-	2,149,460

11. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds - other £	2020 £	2019 £
Tangible Fixed Assets	-	1,998,670	1,998,670	-	-	1,998,670	2,003,399
Current assets including cash	272,315	-	272,315	51,532	10,503	334,350	332,950
Creditors falling due within one year	(14,527)	-	(14,527)	(22,652)	-	(37,179)	(65,253)
Creditors falling due after one year	-	-	-	(146,382)	-	(146,382)	(168,275)
	257,788	1,998,670	2,256,458	(117,503)	10,503	2,149,459	2,102,821

12. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.