

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.