

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

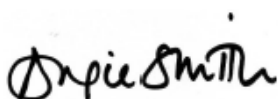
The notes on pages 11 to 18 form part of these financial statements

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.