

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

**For the year ended 31<sup>st</sup> 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: 19<sup>th</sup> 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
<b>Total incoming resources (note 4)</b>	<b>308,723</b>	<b>-</b>	<b>27,482</b>	<b>24,614</b>	<b>360,819</b>	<b>368,234</b>
<b>Resources expended</b>						
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
<b>Total resources expended (note 5)</b>	<b>324,468</b>	<b>-</b>	<b>267</b>	<b>3,148</b>	<b>327,883</b>	<b>320,995</b>
<b>Net incoming resources before transfers</b>	<b>(15,745)</b>	<b>-</b>	<b>27,215</b>	<b>21,466</b>	<b>32,936</b>	<b>47,239</b>
Transfers between funds	(950)	950	-	-	-	-
<b>Net income/(deficit) for the year</b>	<b>(16,695)</b>	<b>950</b>	<b>27,215</b>	<b>21,466</b>	<b>32,936</b>	<b>47,239</b>
<b>Balances b/fwd at 1 Jan</b>	<b>249,486</b>	<b>1,997,719</b>	<b>(90,078)</b>	<b>39,571</b>	<b>2,196,697</b>	<b>2,149,459</b>
<b>Balances c/fwd at 31 Dec</b>	<b>232,791</b>	<b>1,998,669</b>	<b>(62,863)</b>	<b>61,037</b>	<b>2,229,633</b>	<b>2,196,698</b>

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 £
<b>Fixed assets</b>			
Tangible fixed assets	6	2,000,570	2,001,520
Investment assets		-	-
		<u>2,000,570</u>	<u>2,001,520</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	8	(55,474)	(35,653)
		<u>229,064</u>	<u>267,312</u>
<b>Net Current Assets</b>			
		229,064	267,312
<b>Creditors due after one year</b>	9	-	(72,135)
		<u>2,229,634</u>	<u>2,196,697</u>
<b>Net Assets</b>			
		<u>2,229,634</u>	<u>2,196,697</u>
<b>Capital &amp; Reserves</b>			
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
	£	£	£	£	£	£
<b>Incoming resources</b>						
Asset at cost b/fwd at 1 Jan 2022						
<b>Voluntary Donations</b>						
<b>Asset at cost c/fwd at 31 Dec 2022</b>						
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>
<b>Gift Aided Donation from Trading Co</b>	<u>61,571</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,571</u>	<u>29,396</u>
<b>Grants and Legacies</b>						
Grants and Legacies	1,825	-	-	-	1,825	-
	<u>1,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,825</u>	<u>-</u>
<b>Activities for generating funds</b>						
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>
<b>Income from church activities</b>						
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>
<b>Other ordinary receipts</b>						
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>
<b>Bank Interest Income</b>						
Coronavirus Job Retention Scheme	755	-	-	-	755	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,132</u>
<b>Total incoming resources</b>	<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 £
<b>Church Activities</b>						
Common Mission Fund						
Common Mission Fund	125,737	-	-	-	125,737	119,800
	125,737	-	-	-	125,737	119,800
<b>Staff Costs</b>						
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
<b>Mission Partners</b>						
Missionary societies & charities	25,500	-	-	1,009	26,509	25,800
	25,500	-	-	1,009	26,509	25,800
<b>Worship</b>						
Upkeep of services	4,755	-	-	-	4,755	11,184
	4,755	-	-	-	4,755	11,184
<b>Community involvement &amp; Pastoral Work</b>						
Evangelism, Outreach, Discipleship & Pastoral	2,875	-	-	832	3,707	2,427
	2,875	-	-	832	3,707	2,427
<b>Young people</b>						
Children and Youth	3,793	-	-	250	4,043	2,354
	3,793	-	-	250	4,043	2,354
<b>Communication</b>						
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
	£	£	£	£	£	£
<b>Facilities &amp; Administration</b>						
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
<b>Total church activities before depreciation</b>	<b>321,932</b>	<b>0</b>	<b>0</b>	<b>3,148</b>	<b>325,080</b>	<b>315,617</b>
<b>Depreciation</b>						
Depreciation	950	-	-	-	950	950
	950	-	-	-	950	950
<b>Total church activities including depreciation</b>	<b>322,882</b>	<b>0</b>	<b>0</b>	<b>3,148</b>	<b>326,030</b>	<b>316,567</b>
<b>Governance costs</b>						
Independent Review	1,586	-	-	-	1,586	1,464
<b>Interest on loans</b>	-	-	267	-	267	2,964
<b>Total Resources Expended</b>	<b>324,468</b>	<b>0</b>	<b>267</b>	<b>3,148</b>	<b>327,883</b>	<b>320,995</b>



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
<b>Cost</b>	£	£	£	£	£	£	£	£
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>
<b>Depreciation</b>	£	£	£	£	£	£	£	£
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>
<b>Net Book Value</b>	£	£	£	£	£	£	£	£
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 £
<b>Unrestricted Funds</b>					
General Fund	249,486	308,723	(324,468)	(950)	232,791
General Capital Fund	1,997,719	-	-	950	1,998,669
<b>Total for Unrestricted Funds</b>	<b>2,247,205</b>	<b>308,723</b>	<b>(324,468)</b>	<b>-</b>	<b>2,231,460</b>
<b>Restricted Funds</b>					
<b>Building Fund</b>	<b>(90,078)</b>	<b>27,482</b>	<b>(267)</b>	<b>-</b>	<b>(62,863)</b>
<b>Other Restricted Funds</b>					
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
<b>Totals for Other Restricted Funds</b>	<b>39,571</b>	<b>24,614</b>	<b>(3,147)</b>	<b>-</b>	<b>61,038</b>
<b>Total Funds</b>	<b>2,196,697</b>	<b>360,819</b>	<b>(327,882)</b>	<b>-</b>	<b>2,229,634</b>

**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)
	<b>232,790</b>	<b>1,998,670</b>	<b>2,231,460</b>	<b>(62,863)</b>	<b>61,038</b>	<b>2,229,634</b>	<b>2,196,697</b>

**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.