

Charity Registration No. 1131574

**ST JOHN THE EVANGELIST
MEADS, EASTBOURNE
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
LEGAL AND ADMINISTRATIVE INFORMATION

Incumbent	The Revd Giles Carpenter
Charity Number	1131574
Principal Address	St John the Evangelist Church St Johns Road Eastbourne East Sussex BN20 7ND
Website	www.stjm.org.uk
Independent Examiner	Mr Michael Neilan Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
Bank	CAF Bank Ltd Kings Hill West Malling Kent ME19 4JQ

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
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ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Objectives and activities

Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Giles Carpenter, in:

- ◆ The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England;
- ◆ Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and ecumenical.
- ◆ Knowing Jesus better and making Him better known.
- ◆ Providing practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or ability to pay;
- ◆ Providing financial support to those in need and to other organisations with similar objectives.

The PCC has responsibility for the financial affairs of the Church and for the repair and maintenance of the Church fabric and the Parish Hall.

What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's Guidance on public benefit and in particular the specific guidance on 'charities for the advancement of religion'.

For 2021 we discussed and planned the following objectives and activities to fulfil our aims:

- ◆ Enabling as many people as possible to worship at our church and through our online services;
- ◆ Enabling as many people as possible to become part of our parish community;
- ◆ Teaching, baptising and nurturing new and existing believers;
- ◆ Maintaining an overview of worship through the parish;
- ◆ Considering how services can involve the many groups that live within the parish;
- ◆ Putting faith into practice, through prayer and scripture, music and sacrament;
- ◆ Offering worship and prayer, learning about the Gospel, in small group situations;
- ◆ Provision of pastoral care for people living in the parish;
- ◆ Providing assistance to the poor and needy of the parish;
- ◆ Giving away approximately 10% of voluntary income to missionary organisations and other charitable causes;

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

What we achieved and how we affected beneficiaries' lives

Attendance at worship

2021 was a year when we began to meet again in church after a series of lockdowns, whilst continuing to provide live streaming of services to ensure that those who were not ready to return to meeting in person could continue to access church life.

It was wonderful to be able to meet again regularly in person, albeit we continued to practice the wearing of masks in line with guidance. Despite this constraint, worship of the Lord was heart-felt and spirit-led!

St John's meets to worship not just on Sundays, at 8am (BCP) and 10am (Contemporary Worship), but across the week. We have continued to meet online for prayer on a daily basis Monday to Friday, as well as regular Prayer Plus on Saturday mornings. We have seen growing numbers of people come to Midweek Communion on a Wednesday, which once a month has sung worship. We took the decision to not reinstate the Sunday 11.30am service when coming out of lockdown, as numbers attending this service had dwindled. We have however re-introduced Evensong on the fourth Sunday of the month.

There are 228 persons on the church electoral roll. Average weekly attendances since starting to meet again in person have been 129, so we still have a way to go to build numbers back to where they were pre-Covid. We have however seen many new people, young and not so young, come to see St John's as their place of worship and there is a strong sense of the Holy Spirit's presence and blessing at our meetings.

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ is a major demonstration of the public benefit of our activities.

In July Mark Edwards, who had been our Worship Leader for nine years, decided to cease his service to St John's in order to have more time for his very busy and wide ranging music career. Julie and Neil Costello also decided to leave at this time. We are enormously grateful to Mark, Neil and Julie for the tremendous blessing they brought over this extended time period.

Since that time, we have been blessed by the leadership shown by Clem Jackson and Malcolm Preece, joined by new and older members of the worship band. Their contribution has been truly spirit-led and the whole congregation owes Clem and Malcolm a debt of gratitude for taking on this role while we seek a new, permanent Worship Leader.

Teaching, baptising and nurturing new and existing believers

We continue to see more members of the church family involved in leading and participating in aspects of worship, which demonstrates the diversity of talent at our disposal. We continue to seek to extend the opportunities for the exercise of ministry and gifts within the life of our community. The second part of our Mission Action Plan is 'more invited into communion'. We want to build upon the foundation of welcome by encouraging a culture of invitation for everyone to experience intimacy with God through our worship and witness.

A key element in the area of nurturing faith and discipleship is Life Groups, which meet regularly on a weekly or fortnightly basis. There are currently 8 active Life Groups with around 100 members, which meet both in person and online. One Alpha course ran during the year led by Pete and Judy Stone, with further courses planned for 2022.

The easing of Covid restrictions meant that we were able to re-start Open the Book teaching in our linked school, St John's CofE Primary. Volunteers from St John's have tremendous fun bringing the Bible to life for St John's pupils, nurturing their understanding of what it is to be a follower of Jesus.

The above aspects of church life and our Mission Action Plan echo the Diocesan Vision for Growth for the next five years - being more open, more engaged and more converted to Jesus Christ.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Provision of church buildings for people to enjoy

In the past year we celebrated 4 weddings and were able to support 29 funeral services, most being services for members of our church family.

In the second half of 2021 we were able to re-start both Lunch Club and Scrabble Club in the Jubilee Hall and Coffee-Pot Plus at the Parish Hall, which offers food, friendship and activities to older people in the parish each Friday. We also held a small number of Connexions teas at the Vicarage, specifically for those new to the church and/or faith. Monthly Men's Breakfasts took place, both online and then in person when this was allowed, with a range of interesting speakers.

The Parish Hall, situated in Meads Village, was able to start taking group bookings once again. This built gradually during the year but is still below pre-Covid levels of activity.

Provision of pastoral care for people living in the parish

Pastoral care is headed by Revd Jill Preece. This is an area which has continued to develop strongly in St John's, with a well established pastoral care team on hand to pray alongside people on a Sunday and at midweek services, as well as a group of 'Prayer Warriors' who meet fortnightly to pray for those in need. The clergy team has continued to visit and support those in the parish who are living on their own or who are sick.

We continue to support both financially and with volunteers the Linking Lives Eastbourne charity, which was formed in 2016 with the assistance of other local churches to provide a befriending service to the lonely. Linking Lives has seen substantial growth both in volunteers and beneficiaries across Eastbourne as a result of the pandemic.

Provision of tangible support to the poor and needy

The church family at St John's continues to be generous in its support of Eastbourne Foodbank, as well as giving support to Matthew 25 Mission. St John's is a standby facility for the Winter Night Shelter, providing a place of warmth and comfort for those who are homeless, although its services were not needed in 2021.

St John's and St Michael's Apostolic Partnership

The partnership that St John's established during 2020 with St Michael and All Angels in Upperton came to full fruition in 2021, with the licensing of Revd Ben Sleep, formerly St John's Curate, as Priest in Charge in November, taking over from our own Revd Giles Carpenter, who had been interim Priest in Charge for a 12-month period. A small number of families have moved from St John's to St Michael's as part of the plan to renew and build its congregation and we are also providing some financial support for a 3-year period. Great things are starting to happen at St Michael's and its church attendance has almost doubled in a 12-month period. It is fulfilling the vision that we had at St John's when initiating this partnership, to be a blessing to another parish in Eastbourne.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Other charitable giving

The income from the Duplex Bequest amounting to £Nil (2020: £620) is included in the sums given by the PCC. A total of £14,200 (2020: £15,240) was given to 11 local and overseas charities as detailed in note 4 to the accounts.

The parish magazine is published twice each year and is distributed free to all households in the parish. This helps to maintain links between the church family and those who have not yet come to see St John's as their spiritual home.

Financial Review

Incoming and outgoing resources

The total receipts on unrestricted funds were £325,894 (2020: £290,617) and are detailed in the Financial Report. Restricted income of £3,063 took total incoming resources to £328,957 (2020: £324,375). Planned giving through envelopes and banker's orders decreased by 4%.

The church was fortunate to receive legacies during the year totalling £111,216 (2020: £100,000). These have been placed in separate designated and restricted funds.

The hire of the Parish Hall continued to be affected by the lockdown, with income increasing from £4,923 in 2020 to £9,389 in 2021.

The main expenditure items were the Parish Share, wages and Church and Parish Hall running costs. There was some additional equipment purchased during the year to enable online services to be broadcast.

Overall there was a surplus of £50,987 (2020: £81,745). The surplus was due to the legacies received.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £74,304 (2020: £74,040) paid to the diocese for our share of all churches' Parish Ministry Costs and church insurance incurred by the diocese. This amount covers the housing, stipend and pension costs of the clergy and also a standard sum for diocesan central costs, clergy training and a contribution to national church funds.

Currently, the church is meeting 100% of the costs allocated to this church. It is important to note that approximately 80% of the total paid relates directly to the clergy costs of this parish, the remainder being the shared costs of the Christian family throughout the whole Church of England, including assistance towards the upkeep of churches less able to manage than ourselves.

Staff costs

Due to the Covid-19 pandemic, staff have worked on adjusted hours as required and two members of staff were furloughed for several months. One member of staff is currently on part-time furlough.

The church received £4,644 (2020: £8,790) from the Government via the Coronavirus Job Retention Scheme (CJRS).

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review (continued)

Repairs to the fabric of the church building

During 2021 we were able to effect repairs to the flat roof on the south side of the church, for which a repair provision had been made in our accounts. We made the decision to improve accessibility by automating the main entrance doors and those leading from the church to the Jubilee Hall. Plans are also being made to replace the Cloister windows and to improve the acoustics in church. All of these works require a Diocesan Faculty and this is in progress, with a view to carrying out these works in 2022.

Reserves Policy

It is the policy of the PCC that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's unrestricted expenditure against unforeseen situations.

It is PCC policy to invest temporarily surplus general funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed to pay day to day bills.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011.

Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Charity Number	1131574	
Incumbent	The Revd Giles Carpenter	(Chairman)
Curate	The Revd Ben Sleep	
Assistant Priest	The Revd Jill Preece	
Readers	Mr Jorj Kowsun Mrs Sarah Hassell Mrs Catherine Butcher Mr Nicholas Pendry	
Wardens	Dr John Caroe Mrs Maggie Gibson Mr Tony Mottram Miss Diana Guthrie	Retired 20 April 2021 Retired 20 April 2021
Deanery Synod:	Mr David Scott-Ralphs Miss Sally Scott-Ralphs Mrs Catherine Butcher Miss Diana Guthrie	(Vice Chairman)
Elected Members	Mrs Debbie Canning Mr Ian Chisholm Mr Martyn Delamere Mrs Phyllis Hall Ms Gilli Howarth Mr Clem Jackson Mrs Janet Jackson Mr Matt Kuchta Ms Myrtle Martin Mr Ian Pinder Mrs Julia Pinder Mrs Judith Stone	Resigned 15 November 2021 Retired 20 April 2021 (Treasurer) (Secretary)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and up to 15 members of the Church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

The PCC operates through two committees to oversee various aspects of the Church's corporate life, which are:-

Standing Committee

This is the only committee required by law. It has the power to transact any business of the PCC between its meetings, subject to any direction given by the full PCC.

The Standing Committee also undertakes the function of a Finance Committee by monitoring the Church's finances and proposing actions to be taken to preserve the funds.

Parish Hall Committee

The committee has responsibility for hiring out the Parish Hall and maintaining the property.

Various teams exist, comprising members of the PCC and others, to further the work of the Church and report their efforts and proposals to the PCC where decisions are taken.

This Trustees' Annual Report was approved by the PCC and signed on their behalf by The Revd Giles Carpenter, PCC Chairman.

Giles Carpenter

Date: 12 April 2022

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Accepted Accountancy Practice).

The Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF ST JOHN THE EVANGELIST

I report on the accounts for the year ended 31 December 2021, which are set out on pages 10 to 25.

Respective responsibilities of trustees and independent examiner

The charity trustees are responsible for the preparation of the accounts. The 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. I am qualified to undertake the examination by being a qualified member of The Chartered Institute of England and Wales.

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

Since the gross income for the year exceeds the amount provided for in Section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of the Act and that my qualification is as shown below.

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 Charities Act 2011; or
 - 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 Neilan
Chartered Accountant
Dated: 25 April 2022

Price & Company
30-32 Gildredge Road
Eastbourne
BN21 4SH

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
	Notes					
Incoming Resources from generated funds						
Donations and Legacies		297,309	2,175	-	299,484	313,260
Incoming resources from charitable activities or grants		4,353	-	-	4,353	2,414
Other trading activities		9,409	-	-	9,409	5,319
Investment income		1,796	888	-	2,684	2,906
Other incoming resources		13,027	-	-	13,027	3,876
Total incoming resources	2	325,894	3,063	-	328,957	327,775
Resources Expended						
Church activities	3	258,453	13,487	-	271,940	232,202
Cost of generating voluntary income		120	-	-	120	75
Other trading activities		17,837	-	-	17,837	18,262
Governance costs	3	1,700	-	-	1,700	1,620
Total Resources expended		278,110	13,487	-	291,597	252,159
Net incoming resources before transfers		47,784	(10,424)		37,360	75,616
Gross transfers between funds		(1,000)	1,000	-	-	-
Net incoming Resources before other recognised gains and losses		46,784	(9,424)	-	37,360	75,616
Gains on investment assets		-	-	13,627	13,627	6,129
Net Movement in Funds		46,784	(9,424)	13,627	50,987	81,745
Fund balances at 1 January 2021		137,147	32,407	95,260	264,814	183,069
Fund balances at 31 December 2021		183,931	22,983	108,887	315,801	264,814

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities

The notes on pages 12 to 21 form part of this account

A detailed breakdown of the comparative figures per Fund is shown on page AP1

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	6	1,387		1,198	
Endowment Assets		108,887		95,260	
		<u>110,274</u>		<u>96,458</u>	
Current assets					
Debtors	7	23,206		15,479	
Short term deposits		53,221		52,296	
Cash at bank and in hand		142,958		113,251	
		<u>219,385</u>		<u>181,026</u>	
Creditors: amounts falling due within one year	8	<u>(13,858)</u>		<u>(12,670)</u>	
Net current assets		<u>205,527</u>		<u>168,356</u>	
Total assets less current liabilities		<u><u>315,801</u></u>		<u><u>264,814</u></u>	
Income funds					
Unrestricted funds	9	183,931		137,147	
Restricted funds	9	22,983		32,407	
Endowment funds	9	108,887		95,260	
		<u>315,801</u>		<u>264,814</u>	

The accounts were approved by the Trustees on 12 April 2022 and were signed on its behalf by:-

Giles Carpenter

.....
Giles Carpenter

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Charity information

The charity was established under the Parochial Church Powers Measure (1956) as amended and Church Representation Rules and is a charity registered in England and Wales (charity number 1131574).

1.1 Accounting convention

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 (effective 1 January 2019), the Charities Act 2011 and applicable regulations. The charity is a public benefit entity as defined by FRS 102.

To ensure that the accounts show a true and fair view, the trustees have not complied fully with the Charities (Accounts and Reports) Regulations 2008 as these refer specifically to the previous 2005 SORP and have not been updated to reflect the changes in legislation to the FRS102 SORP.

The accounts are prepared in sterling, which is the functional currency of the charity.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value.

1.2 Going concern

At the time of approving the accounts, the PCC have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Funds accounting

Funds held by the PCC are:

Unrestricted funds general funds which can be used for PCC ordinary purposes.

Designated funds monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds Income from trusts or endowments which may be expended only on those restricted objects provided in terms of the trust or bequest;

Donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.3 Funds accounting (continued)

Endowment funds Funds the capital of which must be maintained only; income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

1.4 Incoming resources

All income and endowments, which are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable and the amount can be measured reliably.

Donations and legacies

Planned giving, collections and donations are recognised when received.

Gift aid recovered is recognised when the income to which it is attached is received.

Grants and legacies are recognised when the formal offer in writing of the funding is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the events have occurred. Fees received in advance of the event are recognised as deferred income until the event occurs. The statutory proportion of fees held as agent for and due to the Diocese of Chichester, are not recognised as income and are included in creditors until paid.

Other trading activities

Where income is receivable in return for selling goods or providing services, income is recognised either when received or in the case of concerts, for the year it occurs irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.

Sales of magazines and study notes are recognised when received.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Other income

All other income is recognised in accordance with the above overall policy.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Grants

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

This includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets and depreciation

Consecrated and benefice property of any kind is excluded from the accounts by s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements. Individual items that cost less than £1,000 are written off in expenditure when incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	25% on a straight line basis
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The gains and losses arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Investments

Investments are stated at mid-market value at the Balance Sheet date.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (continued)

1.7 Leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are recognised as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

1.1 Critical accounting estimates and judgements

In application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the year ended 31 December 2021 the Trustees consider that there were no critical accounting estimates arising that require disclosure.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Incoming resources

	Year to 31 December 2021			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Donations and legacies				
Planned giving				
Gift Aid donations	109,548	30	-	109,578
Tax recoverable	29,411	-	-	29,411
Other	28,523	120	-	28,643
Cash collections at services	2,868	-	-	2,868
Donations, appeals, etc	10,097	2,025	-	12,122
Grants	5,645	-	-	5,645
Legacies	111,217	-	-	111,217
	<u>297,309</u>	<u>2,175</u>	<u>-</u>	<u>299,484</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	1,250	-	-	1,250
Fees	2,932	-	-	2,932
Clubs	171	-	-	171
	<u>4,353</u>	<u>-</u>	<u>-</u>	<u>4,353</u>
Other trading activities				
Parish Hall lettings	9,389	-	-	9,389
Fund raising events	20	-	-	20
	<u>9,409</u>	<u>-</u>	<u>-</u>	<u>9,409</u>
Investment income				
Dividends and interest (gross)	1,796	888	-	2,684
	<u>1,796</u>	<u>888</u>	<u>-</u>	<u>2,684</u>
Other incoming resources				
Other income	13,027	-	-	13,027
	<u>13,027</u>	<u>-</u>	<u>-</u>	<u>13,027</u>
TOTAL INCOMING RESOURCES	<u>325,894</u>	<u>3,063</u>	<u>-</u>	<u>328,957</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

2 Incoming resources (continued)

	Year to 31 December 2020			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Donations and legacies				
Planned giving				
Gift Aid donations	114,251	-	-	114,251
Tax recoverable	30,052	1,412	-	31,464
Other	26,759	-	-	26,759
Cash collections at services	2,782	100	-	2,882
Donations, appeals, etc	7,028	10,236	-	17,264
Grants	20,640	-	-	20,640
Legacies	80,000	20,000	-	100,000
	<u>281,512</u>	<u>31,748</u>	<u>-</u>	<u>313,260</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	502	-	-	502
Fees	1,520	-	-	1,520
Clubs	392	-	-	392
	<u>2,414</u>	<u>-</u>	<u>-</u>	<u>2,414</u>
Other trading activities				
Parish Hall lettings	4,923	-	-	4,923
Fund raising events	396	-	-	396
	<u>5,319</u>	<u>-</u>	<u>-</u>	<u>5,319</u>
Investment income				
Dividends and interest (gross)	896	2,010	-	2,906
	<u>896</u>	<u>2,010</u>	<u>-</u>	<u>2,906</u>
Other incoming resources				
Other income	3,876	-	-	3,876
	<u>3,876</u>	<u>-</u>	<u>-</u>	<u>3,876</u>
TOTAL INCOMING RESOURCES	<u>294,017</u>	<u>33,758</u>	<u>-</u>	<u>327,775</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Total resources expended

Year to 31 December 2021				
	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Charitable activities				
Missionary and charitable giving				
<u>Church overseas</u>				
Missionary societies	3,600	-	-	3,600
Relief and development agencies	2,400	-	-	2,400
<u>Home missions</u>	8,000	200	-	8,200
Note 4	14,000	200	-	14,200
Ministry:				
Parish contribution	74,304	-	-	74,304
Housing expenses	8,212	-	-	8,212
Clergy expenses	587	-	-	587
Church running expenses	22,371	-	-	22,371
Church maintenance	4,864	-	-	4,864
Upkeep of services	7,457	-	-	7,457
Upkeep of church garden	-	2,764	-	2,764
Expenditure on parish magazine, books and cards	1,795	-	-	1,795
Mission outreach and training	-	-	-	-
Salaries	57,487	-	-	57,487
Children's & Youth activities	523	-	-	523
Printing, office supplies and telephone	4,655	-	-	4,655
Other administration costs	5,254	16	-	5,270
New and replacement, furniture and equipment	462	-	-	462
Major works	56,405	10,507	-	66,912
Tower and festival project	77	-	-	77
	-	-	-	-
Total charitable activities	258,453	13,487	-	271,940
Cost of generating voluntary income				
Stewardship expenses	120	-	-	120
Cost of applying for grants	-	-	-	-
	120	-	-	120
Other trading activities				
Parish Hall running costs	17,837	-	-	17,837
Cost of events	-	-	-	-
	17,837	-	-	17,837
Governance costs				
Independent Examination fee	1,700	-	-	1,700
	1,700	-	-	1,700
TOTAL RESOURCES EXPENDED	278,110	13,487	-	291,597

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Total resources expended

	Year to 31 December 2020			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Charitable activities				
Missionary and charitable giving				
<u>Church overseas</u>				
Missionary societies	3,000	-	-	3,000
Relief and development agencies	2,000	-	-	2,000
<u>Home mission</u>	8,380	1,860	-	10,240
Note 4	13,380	1,860	-	15,240
Ministry:				
Parish contribution	74,040	-	-	74,040
Housing expenses	7,040	-	-	7,040
Clergy expenses	2,228	-	-	2,228
Church running expenses	21,068	-	-	21,068
Church maintenance	7,171	-	-	7,171
Upkeep of services	12,238	-	-	12,238
Upkeep of church garden	156	1,670	-	1,826
Expenditure on parish magazine, books and cards	2,365	-	-	2,365
Mission outreach and training	434	-	-	434
Salaries	53,214	-	-	53,214
Children's activities	198	-	-	198
Printing, office supplies and telephone	4,973	-	-	4,973
Other administration costs	5,679	87	-	5,766
New and replacement, furniture and equipment	7,746	-	-	7,746
Major works	603	-	-	603
Tower and festival project	16,052	-	-	16,052
Total charitable activities	228,585	3,617	-	232,202
Cost of generating voluntary income				
Stewardship expenses	75	-	-	75
Cost of applying for grants	-	-	-	-
	75	-	-	75
Other trading activities				
Parish Hall running costs	18,002	-	-	18,002
Cost of events	260	-	-	260
	18,262	-	-	18,262
Governance costs				
Independent Examination fee	1,620	-	-	1,620
	1,620	-	-	1,620
TOTAL RESOURCES EXPENDED	248,542	3,617	-	252,159

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Missionary and charitable giving

Year to 31 December 2021				
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Overseas				
CMS	1,200	-	-	1,200
Revive	1,200	-	-	1,200
Tearfund	1,200	-	-	1,200
CMCT	1,200	-	-	1,200
Release International	1,200	-	-	1,200
	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Home				
Linking Lives Eastbourne	2,000	-	-	2,000
St Wilfrids Hospice	1,500	-	-	1,500
Beachy Head Chaplaincy	1,500	-	-	1,500
Matthew 25	1,500	-	-	1,500
Eastbourne Foodbank	1,500	-	-	1,500
Parish Hardship Fund	-	200	-	200
	<u>8,000</u>	<u>200</u>	<u>-</u>	<u>8,200</u>
Total Giving	<u>14,000</u>	<u>200</u>	<u>-</u>	<u>14,200</u>

Year to 31 December 2020				
Overseas				
CMS	1,000	-	-	1,000
Revive	1,000	-	-	1,000
Tearfund	1,000	-	-	1,000
CMCT	1,000	-	-	1,000
Release International	1,000	-	-	1,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Home				
Linking Lives Eastbourne	1,780	220	-	2,000
St Wilfrids Hospice	1,300	200	-	1,500
Beachy Head Chaplaincy	1,300	200	-	1,500
Eastbourne Winter Night Shelter	1,000	-	-	1,000
Matthew 25	1,500	-	-	1,500
Eastbourne Foodbank	1,500	-	-	1,500
Parish Hardship Fund	-	1,240	-	1,240
	<u>8,380</u>	<u>1,860</u>	<u>-</u>	<u>10,240</u>
Total Giving	<u>13,380</u>	<u>1,860</u>	<u>-</u>	<u>15,240</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Staff costs

Unrestricted Fund	Wages & salaries	Social security costs	Pension contributions	Total 2021	Total 2020
Administration	33,412	2,174	1,671	37,257	28,296
Family & Children Worker	25,186	2,249	1,259	28,694	24,440
Maintenance of Church & Parish Hall	11,963	366	598	12,927	11,119
	<u>70,561</u>	<u>4,789</u>	<u>3,528</u>	<u>78,878</u>	<u>63,855</u>

During the year the PCC employed an average of 4 people in the following posts: Church and Parish Hall administrators; a Children and Families Worker and a cleaner.

There are no employees who received total emoluments of more than £60,000.

6 Tangible fixed assets

	Equipment £	Furniture £	Total £
Cost			
At 01 January 2021	-	4,791	4,791
Additions	1,850	-	1,850
Disposals	-	-	-
At 31 December 2021	1,850	4,791	6,641
Depreciation			
At 01 January 2021	-	3,594	3,594
Charge for the year	463	1,197	1,660
Disposals	-	-	-
At 31 December 2021	463	4,791	5,254
Net book value			
At 31 December 2021	1,387	-	1,387
At 31 December 2020	-	1,197	1,197

Investments

	Endowment Fund Total 2021 £	Total 2020 £
Market value at 1 January 2021	95,260	89,131
Gains/(losses) in year	13,627	6,129
Market value at 31 December 2021	<u>108,887</u>	<u>95,260</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Debtors

	Unrestricted Fund	
	Total 2021	Total 2020
	£	£
Income tax recoverable	6,000	6,500
Prepayments	1,141	1,106
Other debtors	16,065	7,873
	<u>23,206</u>	<u>15,479</u>

8 Creditors

	Unrestricted Fund	
	Total 2021	Total 2020
	£	£
Accruals and deferred income	1,850	1,770
Creditors for goods and services	12,008	10,900
	<u>13,858</u>	<u>12,670</u>

9 Movement in funds

	Movement in Funds				
	Balance at 01 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Garden Maintenance	60,663	8678	-	-	69,341
Duplex Bequest	30,930	4424	-	-	35,354
Flower Fund	3,667	525	-	-	4,192
Total Endowment Funds	95,260	13,627			108,887
Garden Fund	967	888	(2,780)	1,000	75
Charities Fund	25	-	-	-	25
Flower - Floral Decoration	963	-	-	-	963
St John's School Governors	244	-	-	-	244
Parish Hardship Fund	8,579	-	(200)	-	8,379
Legacy Repairs	20,000	-	(3,600)	(4,888)	11,512
Church Clock	1,629	390	(6,907)	4,888	-
Partnership Fund	-	1,785	-	-	1,785
Total Restricted Funds	32,407	3,063	(13,487)	1,000	22,983
General Fund	12,490	275,913	(240,038)	(44,901)	3,464
<i>Designated Funds</i>					
Parish Hall Fund	(146)	9,389	(16,562)	-	(7,319)
Parish Hall Maintenance	10,000	-	(39)	-	9,961
Reserve Fund	40,000	-	-	-	40,000
Organ Fund	4,584	1,875	(560)	-	5,899
Repair Fund	4,257	-	(4,864)	-	(607)
Roof Repair Fund	15,000	-	(15,000)	-	-
Anniversary Appeal Fund	970	-	(970)	-	-
Tower & Festival Project	(8)	-	(77)	-	(85)
Legacy Reserve	50,000.00	38,717	-	43,901	132,618
Total Unrestricted Funds	137,147	325,894	(278,110)	(1,000)	183,931
Total Funds	264,814	342,584	(291,597)	-	315,801

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Analysis of net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible fixed assets	1,387	-	-	1,387
Investment fixed assets	-	-	108,887	108,887
Current assets (excl bank)	23,206	-	-	23,206
Cash at bank and on deposit	167,689	28,490	-	196,179
Current liabilities	(8,351)	(5,507)	-	(13,858)
	<u>183,931</u>	<u>22,983</u>	<u>108,887</u>	<u>315,801</u>

Fund balances at 31 December 2020 are represented by:

	Unrestricted £	Restricted £	Endowment £	Total £
Tangible fixed assets	1,198	-	-	1,198
Investment fixed assets	-	-	95,260	95,260
Current assets (excl bank)	15,479	-	-	15,479
Cash at bank and on deposit	126,195	39,352	-	165,547
Current liabilities	(5,725)	(6,945)	-	(12,670)
	<u>137,147</u>	<u>32,407</u>	<u>95,260</u>	<u>264,814</u>

11 Statement of Funds

Endowment Funds

These are required by the donors to be invested and the income spent on specific objectives.

The Garden Maintenance Fund is a permanent endowment, invested in CBF Investment Fund shares (2,961 shares), which requires income to be spent on maintenance of the church garden.

The Duplex Bequest is a permanent endowment, invested in CBF Investment Fund shares (1,509.70 shares), which requires income to be given to charitable causes.

The Flower Fund is a permanent endowment, invested in CBF Investment Fund shares (179 shares), which requires income to be spent on floral decoration of the church.

The CBF Investment Fund shares were valued at £23.4181 per share at 31 December 2021 (2020: £20.4873 per share).

Restricted Funds

These are not invested permanently but are to be spent within reasonable timescales

The Garden Fund which holds income for the upkeep of the church garden.

The Flower Fund which holds income to provide for the floral decoration of the church.

The Charities Fund which holds income from the Duplex Bequest pending payment to charities.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

11 Statement of Funds (continued)

Restricted Funds (continued)

St John School Governor's Fund which holds monies allocated by the PCC to meet costs incurred by governors in carrying out their roles.

The Parish Hardship Fund which holds income to provide financial support to individuals or families within the Parish.

The Legacy Repairs Fund which holds legacy income for the repair of the church and connected property.

The Church Clock Fund which holds income for the repair of the church clock.

Unrestricted Funds

These are not subject to any donor restrictions and can be spent as the PCC decides.

The PCC has designated certain funds for administrative purposes and to set aside monies for future anticipated expenditure. The designated funds comprise:-

Parish Hall Fund to provide for the running costs and upkeep of the Parish Hall.

Parish Hall Maintenance Fund to provide for maintaining the fabric of the Parish Hall.

Reserve Fund to provide funds as a contingency and for the further development of the church.

Organ Fund to provide future repairs to the organ.

Repair Fund to provide for repairs and decoration of the church and replacement of equipment.

Roof Repair Fund to provide for future repairs to flat roofs as recommended in quinquennial report.

Anniversary Appeal Fund to meet the costs associated with the Re-ordering Project

Tower & Festival Project Fund to monitor income and costs associated with the Remembrance Festival and Heritage Projects

12 Payments to PCC Members

Mrs Catherine Butcher received £Nil (2020: £1,750) in her role as Heritage Project Co-ordinator.

Other payments were made to PCC members in reimbursement of expenses incurred on behalf of the PCC:

- Clergy support (Incumbent and Curate): Council Tax: £6,054 (2020: £6,332), Environmental charges: £607 (2020: £708), Travel, hospitality, telephone, stationery, accommodation: £587 (2020: £1,962)
- No members received reimbursement for travel, stationery, postage, hospitality and accommodation totalling £Nil (2020: £265)

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Related party transactions

There were no transactions with any other related parties other than those already disclosed. (2020: None)

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2020 £
	Notes				
<u>Incoming Resources from generated funds</u>					
Donations and Legacies		281,512	31,748	-	313,260
Incoming resources from charitable activities or grants		2,414	-	-	2,414
Other trading activities		5,319	-	-	5,319
Investment income		896	2,010	-	2,906
Other incoming resources		476	-	-	476
Total incoming resources	2	290,617	33,758	-	324,375
<u>Resources Expended</u>					
Church activities	3	225,185	3,617		228,802
Cost of generating voluntary income		75	-	-	75
Other trading activities		18,262	-	-	18,262
Governance costs	3	1,620	-	-	1,620
Total Resources expended		245,142	3,617	-	248,759
Net outgoing resources before transfers		45,475	30,141		75,616
Gross transfers between funds		-	-	-	-
Net incoming Resources before other recognised gains and losses		45,475	30,141	-	75,616
Gains on investment assets		-	-	6,129	6,129
Net Movement in Funds		45,475	30,141	6,129	81,745
Fund balances at 1 January 2020		91,672	2,266	89,131	183,069
Fund balances at 31 December 2020		137,147	32,407	95,260	264,814

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities

The notes on pages 12 to 21 form part of this account

A detailed breakdown of the comparative figures per Fund is shown on page AP1