

Charity Registration No. 1131574

**ST JOHN THE EVANGELIST
MEADS, EASTBOURNE
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022

The Trustees present their report and accounts for the year ended 31 December 2022.

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 2022 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;
- ◆ Teaching, baptising and nurturing new and existing believers;
- ◆ Making our church buildings welcoming for people to enjoy;
- ◆ Offering prayer and pastoral care for people living in the parish;
- ◆ Providing financial and other support to our mission partners and to others in need;

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

What we achieved in 2022

Attendance at worship

Worship at St John's in 2022 has been blessed by growth in numbers attending and by the strong and consistent presence of the Holy Spirit.

St John's meets to worship on Sundays, at 8am (BCP) and 10am (Contemporary Worship) and across the week. We have continued to meet online for prayer on a daily basis Monday to Friday, which has been a wonderful time of fellowship to start the day. We have continued to see growing numbers of people attending Midweek Communion on a Wednesday, which now has sung worship each week - this has been welcomed by members of our church family who prefer traditional hymns. Sung Evensong also takes place once a month. We relaunched Prayer Plus as Prayer Focus, meeting once a month on Saturday mornings for breakfast and prayer focussed on church activities. The variety of services offered meets a wide range of spiritual need.

At the time of writing there are 213 people on the church electoral roll, a reduction on last year, although we would expect this to rise again as new members of the congregation commit to St John's. Average weekly attendances gradually increased during 2022, with over 40 new people joining the congregation over the course of the year. We were sad to lose some of our church family who died during the year and we mourn their loss but give thanks that they are now with the Father.

The church family welcomes all visitors both 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.

Throughout the year we had a strong sermon and teaching series, including on the topics of Gifts, Acts of Generosity and the seven letters to the churches in Revelation. We were also able to welcome a couple of external speakers - Nadim Ednan-Laperouse, who spoke strongly and movingly about his coming to faith following the death of his daughter Natasha and about his campaign to establish Natasha's Law, and Revd Jonathan Aitken, who spoke about his fall and redemption and subsequent work as a Prison Chaplain.

Our worship band has continued to be ably led by Clem Jackson and Malcolm Preece and we were delighted to welcome new members of the band bringing additional vocal and musical talent. Their contribution has been truly spirit-led and we are grateful to everyone involved.

Teaching, baptising and nurturing new and existing believers

There was a strong programme of activity in 2022 to nurture new Christians and also to enable people to go deeper in their faith. The second part of our Vision for Growth 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.

We ran three Alpha courses during the year aimed at those wanting to explore christianity for the first time, as well as those already attending church but in need of a 'spiritual refresh'. These were very impactful and in August we held a sea baptism for around a dozen new Christians from St John's and our partner church St Michael and All Angels. We also hosted a confirmation service led by the Bishop of Lewes and involving people from several Eastbourne churches.

A key element in the area of nurturing faith and discipleship is Life Groups, which meet regularly on a weekly or fortnightly basis. We now have 10 active Life Groups with over 100 members, which meet both in person and online. These groups offer different aspects of Bible study and enable people to come together in a safe space to explore their faith.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Teaching, baptising and nurturing new and existing believers (continued)

Building our engagement with children and young people is a key element of our Vision for Growth. Alongside our contemporary service on Sundays we have a creche for babies and toddlers, Junior Church Explorers for ages 4-10 and the Lodgers for those aged 10+. It has been wonderful to see the way in which our young people have also engaged in the main service. At Easter we held an art exhibition on the theme of Resurrection, with artworks created by children from three local primary schools including St John's Primary.

Other activities worthy of note are Prayer Ministry training for church members and the exploration of vocational training by several people.

Provision of church buildings for people to enjoy

In the past year we celebrated 1 wedding and were able to support 16 funeral services, most being services for members of our church family.

A highlight of the year was the celebration in the church grounds of the Queen's Platinum Jubilee. This well-attended event was opened to the whole community and organised in conjunction with the Meads Community Association (MCA). Our thanks go to all the volunteers who made this such a happy and memorable occasion. Only a few months later we had cause to mourn the death of our gracious Queen Elizabeth II, a beacon for the whole nation of dignity and integrity, testimony to her deep Christian faith.

We made plans during the year to improve the main church building in terms of accessibility and the acoustics, as well as effect repairs to the Cloister. An application was made to the Diocesan Advisory Committee (DAC) for these works and we are awaiting confirmation to proceed, along with quotes for the work, with the cost expected to call on a significant proportion of reserves.

The Parish Hall usage continued to grow and recover from the hiatus caused by Covid. Coffee Pot+ continued to run on a weekly basis on Fridays, with typically 40+ people attending for companionship, support and a meal together. Meads Lunch Club also continued to run once a month on a Monday and is another joint initiative between the church and the MCA.

The Parish Hall has not had any significant repair work done for a number of years and the PCC commissioned a survey of the Hall in order to identify what was required. The estimated cost of structural and other repairs was put at £140,000. Given that the Hall is now largely used for local community and recreational activity rather than church-related activity, and given also the impending cost of repairs to the main church, we held a meeting with the local community in October 2022 to explore if there is a community solution to running and maintaining the Parish Hall, rather than this continuing to fall to St John's. The MCA has expressed interest in exploring this, given the general prevailing wish to see the Hall continue to be available for community use. This will therefore be explored fully during 2023.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Provision of church buildings for people to enjoy (continued)

The main church buildings now lend themselves to a variety of uses since the re-ordering that took place in 2018. Other examples of their versatility were the setting up of a pop-up Post Office for several months over the spring and summer, following the closure of the main post office in Meads (now re-opened). We also set up a Ukrainian Hub which meets each Tuesday and offers the opportunity for the growing number of people coming to Eastbourne from Ukraine to meet and get support. Church members have themselves hosted Ukrainian families and it has been wonderful to welcome them into our church community.

Provision of pastoral support for people living in the parish

Pastoral care has been headed by Revd Jill Preece for many years. 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.

Another example of pastoral support is the establishment of a Bereavement Cafe meeting once a month on a Tuesday afternoon, offering people who are bereaved the chance to come together in fellowship. We have also run a Bereavement Journey programme as well as a Retiring Well programme. There are also monthly Fellowship Lunches that give another opportunity for our church family to come together and to make new friends.

Jill Preece will be retiring from her non-stipendiary Assistant Minister role at Easter 2023. The PCC and everyone at St John's would like to place on record our grateful thanks for her service, her compassion and her wisdom and to wish her and her husband Malcolm well in their retirement.

Provision of financial and other support to mission partners and others in need

St John's continues to support financially and in other ways 10 local and overseas mission partners. These charities have the opportunity to share with the congregation about their activities and the links continue to build. Details of the mission partners are given in the financial section. Additionally, retiring collections are taken after services for other selected causes.

Last year we highlighted the Apostolic Partnership we had created with St Michael and All Angels, with St John's former Curate, Revd Ben Sleep, becoming the incumbent there. Around a dozen adults and young people moved across to St Michael's as a result. The congregation at St Michael's has continued to grow steadily following this new beginning. Whilst St John's made a financial underwriting commitment to support this partnership, it has not been called on in 2022. We celebrate what has been achieved at St Michael's in a short space of time and pray for its continued prosperity and that more people from its local community come to know Jesus.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

Other charitable giving

A total of £14,000 (2021: £14,200) was given to 10 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 £222,490 (2021: £325,894) and are detailed in the Financial Report. Restricted income of £4,513 took total incoming resources to £227,003 (2021: £328,957). Planned giving through envelopes and banker's orders decreased by 4%.

The church was fortunate to receive legacies during the year totalling £4,606 (2021: £111,217). These have been placed in separate designated and restricted funds.

The hire of the Parish Hall was back to pre-covid levels, with income increasing from £9,389 in 2021 to £16,758 in 2022.

The main expenditure items were the Parish Share, wages and church and parish hall running costs. As highlighted below the church incurred professional fees during the submission of the the DAC application

Overall there was a deficit of £41,271 (2021: surplus £50,987). The deficit was mainly due to professional fees relating to the DAC Application and the loss on investments.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £76,968 (2021: £74,304) 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.

Repairs to the fabric of the church building

During 2022, no major repairs were undertaken.

The application for the replacement of the Cloister windows, improvement of the acoustics and installation of automatic doors was completed during the year. This incurred Architect's fees totalling £15,459. Approval from the Diocesan Faculty has not yet been granted.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 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)
Assistant Priest	The Revd Jill Preece	
Readers	Mr Jorj Kowsun Mrs Sarah Hassell Mrs Catherine Butcher	
Wardens	Dr John Caroe Mrs Maggie Gibson	
Deanery Synod:	Mr David Scott-Ralphs Miss Sally Scott-Ralphs Mrs Catherine Butcher Miss Diana Guthrie	(Vice Chairman)
Elected Members	Paul Burley Mrs Debbie Canning Mr Martyn Delamere Mr Derek Glover Mrs Eunice Glover Mrs Sarah Hammond Ms Gilli Howarth Mr Clem Jackson Mrs Janet Jackson Mr Matt Kuchta Ms Myrtle Martin Mr Ian Pinder Mrs Julia Pinder Mrs Judith Stone	Appointed 27 April 2022 Resigned 27 April 2022 Resigned 23 August 2022 Appointed 27 April 2022 Appointed 27 April 2022 Appointed 27 April 2022 (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.

Date:

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022, which are set out on pages 11 to 26.

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:

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 2022

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
	Notes					
Incoming Resources from generated funds						
Donations and Legacies		179,565	1,625	-	181,190	293,839
Incoming resources from charitable activities or grants		7,265	1,026	-	8,291	9,998
Other trading activities		16,387	386	-	16,773	9,409
Investment income		2,580	1,476	-	4,056	2,684
Other incoming resources		16,693	-	-	16,693	13,027
Total incoming resources	2	222,490	4,513	-	227,003	328,957
Resources Expended						
Church activities	3	213,786	18,155	-	231,941	271,940
Cost of generating voluntary income		88	-	-	88	120
Other trading activities		19,936	1,811	-	21,747	17,837
Governance costs	3	1,680	-	-	1,680	1,700
Total Resources expended		235,490	19,966	-	255,456	291,597
Net incoming resources before transfers		(13,000)	(15,453)	-	(28,453)	37,360
Gross transfers between funds		(862)	862	-	-	-
Net incoming Resources before other recognised gains and losses		(13,862)	(14,591)	-	(28,453)	37,360
Gains/(Losses) on investment assets		-	-	(12,818)	(12,818)	13,627
Net Movement in Funds		(13,862)	(14,591)	(12,818)	(41,271)	50,987
Fund balances at 1 January 2022		183,931	22,983	108,887	315,801	264,814
Fund balances at 31 December 2022		170,069	8,392	96,069	274,530	315,801

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 13 to 22 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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6	4,849		1,387	
Endowment Assets		96,069		108,887	
		<u>100,918</u>		<u>110,274</u>	
Current assets					
Debtors	7	25,714		23,206	
Short term deposits		54,856		53,221	
Cash at bank and in hand		110,705		142,958	
		<u>191,275</u>		<u>219,385</u>	
Creditors: amounts falling due within one year	8	<u>(17,663)</u>		<u>(13,858)</u>	
Net current assets		<u>173,612</u>		<u>205,527</u>	
Total assets less current liabilities		<u><u>274,530</u></u>		<u><u>315,801</u></u>	
Income funds					
Unrestricted funds	9	170,069		183,931	
Restricted funds	9	8,392		22,983	
Endowment funds	9	96,069		108,887	
		<u><u>274,530</u></u>		<u><u>315,801</u></u>	

The accounts were approved by the Trustees on 17 April 2023 and were signed on its behalf by:-

.....
Giles Carpenter

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022

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 2022

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:

Office equipment	-	25% straight line basis
Fixtures & fittings	-	20% reducing balance basis

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 2022

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 2022 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 2022

2 Incoming resources

	Year to 31 December 2022			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Donations and legacies				
Planned giving				
Gift Aid donations	97,551	360	-	97,911
Tax recoverable	29,683	-	-	29,683
Other	33,327	38	-	33,365
Cash collections at services	3,149		-	3,149
Donations, appeals, etc	12,476		-	12,476
Legacies	3,379	1,227	-	4,606
	<u>179,565</u>	<u>1,625</u>	<u>-</u>	<u>181,190</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	1,147	15	-	1,162
Grants	3,963	1,011	-	4,974
Fees	2,155	-	-	2,155
Clubs	-	-	-	-
	<u>7,265</u>	<u>1,026</u>	<u>-</u>	<u>8,291</u>
Other trading activities				
Parish Hall lettings	16,372	386	-	16,758
Fund raising events	15	-	-	15
	<u>16,387</u>	<u>386</u>	<u>-</u>	<u>16,773</u>
Investment income				
Dividends and interest (gross)	2,580	1,476	-	4,056
	<u>2,580</u>	<u>1,476</u>	<u>-</u>	<u>4,056</u>
Other incoming resources				
Other income	16,693	-	-	16,693
	<u>16,693</u>	<u>-</u>	<u>-</u>	<u>16,693</u>
TOTAL INCOMING RESOURCES	<u>222,490</u>	<u>4,513</u>	<u>-</u>	<u>227,003</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Incoming resources (continued)

	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
Legacies	111,217	-	-	111,217
	<u>291,664</u>	<u>2,175</u>	<u>-</u>	<u>293,839</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	1,250	-	-	1,250
Grants	5,645	-	-	5,645
Fees	2,932	-	-	2,932
Clubs	171	-	-	171
	<u>9,998</u>	<u>-</u>	<u>-</u>	<u>9,998</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 2022

3 Total resources expended

Year to 31 December 2022				
	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	2,694	-	10,694
Note 4	14,000	2,694	-	16,694
Ministry:				
Parish contribution	76,968	-	-	76,968
Housing expenses	5,936	-	-	5,936
Clergy expenses	525	-	-	525
Church running expenses	22,384	-	-	22,384
Church maintenance	2,535	-	-	2,535
Upkeep of services	4,954	8	-	4,962
Upkeep of church garden	1,403	2,129	-	3,532
Expenditure on parish magazine, books and cards	2,358	-	-	2,358
Mission outreach and training	357	-	-	357
Salaries	67,785	-	-	67,785
Children's & Youth activities	1,551	19	-	1,570
Printing, office supplies and telephone	5,205	-	-	5,205
Other administration costs	3,878	8	-	3,886
New and replacement, furniture and equipment	-	-	-	-
Major works	3,947	11,512	-	15,459
Tower and festival project	-	-	-	-
St Michael & All Angels Support	-	1,785	-	1,785
Total charitable activities	213,786	18,155	-	231,941
Cost of generating voluntary income				
Stewardship expenses	88	-	-	88
	88	-	-	88
Other trading activities				
Parish Hall running costs	19,392	-	-	19,392
Cost of events	544	1,811	-	2,355
	19,936	1,811	-	21,747
Governance costs				
Independent Examination fee	1,680	-	-	1,680
	1,680	-	-	1,680
TOTAL RESOURCES EXPENDED	235,490	19,966	-	255,456

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

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 mission</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 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 2022

4 Missionary and charitable giving

Year to 31 December 2022				
	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	-	2,694	-	2,694
	<u>8,000</u>	<u>2,694</u>	<u>-</u>	<u>10,694</u>
Total Giving	<u>14,000</u>	<u>2,694</u>	<u>-</u>	<u>16,694</u>

Year to 31 December 2021				
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>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Staff costs

Unrestricted Fund	Wages & salaries	Social security costs	Pension contributions	Total 2022	Total 2021
Administration	29,730	2,679	1,486	33,895	37,257
Family & Children Worker	26,666	2,428	1,333	30,427	28,694
Maintenance of Church & Parish Hall	11,730	391	587	12,708	12,927
	<u>68,126</u>	<u>5,498</u>	<u>3,406</u>	<u>77,030</u>	<u>78,878</u>

An employers allowance of £4,117 was deducted from payments to HMRC.

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 2022	1,850	4,791	6,641
Additions	-	3,948	3,948
Disposals	-	-	-
At 31 December 2022	1,850	8,739	10,589
Depreciation			
At 01 January 2022	463	4,791	5,254
Charge for the year	486	-	486
Disposals	-	-	-
At 31 December 2022	949	4,791	5,740
Net book value			
At 31 December 2022	901	3,948	4,849
At 31 December 2021	1,387	-	1,387

Investments

	Endowment Fund	
	Total 2022	Total 2021
	£	£
Market value at 1 January 2022	108,887	95,260
Gains/(losses) in year	(12,818)	13,627
Market value at 31 December 2022	<u>96,069</u>	<u>108,887</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

7 Debtors

	Unrestricted Fund	
	Total 2022	Total 2021
	£	£
Income tax recoverable	18,000	6,000
Prepayments	1,950	1,141
Other debtors	5,764	16,065
	<u>25,714</u>	<u>23,206</u>

8 Creditors

	Unrestricted Fund	
	Total 2022	Total 2021
	£	£
Accruals and deferred income	7,792	1,850
Creditors for goods and services	9,871	12,008
	<u>17,663</u>	<u>13,858</u>

9 Movement in funds

	Movement in Funds				
	Balance at 01 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Garden Maintenance	69,341	-	(8,163)	-	61,178
Duplex Bequest	35,354	-	(4,162)	-	31,192
Flower Fund	4,192	-	(493)	-	3,699
Total Endowment Funds	108,887	-	(12,818)	-	96,069
Garden Fund	75	1,728	(2,137)	334	-
Charities Fund	25	1	-	-	26
Flower - Floral Decoration	963	109	-	-	1,072
St John's School Governors	244	-	-	-	244
Parish Hardship Fund	8,379	31	(2,650)	-	5,760
Legacy Repairs	11,512	-	(11,512)	-	-
Jubilee Party	-	1,310	(1,838)	528	-
Displaced People	-	628	-	-	628
Ukraine Families	-	376	(44)	-	332
Partnership Fund	1,785	330	(1,785)	-	330
Total Restricted Funds	22,983	4,513	(19,966)	862	8,392
General Fund	3,464	200,031	(213,056)	2,079	(7,482)
<i>Designated Funds</i>					
Parish Hall Fund	(7,319)	17,525	(19,692)	-	(9,486)
Parish Hall Maintenance	9,961	-	(2,429)	-	7,532
Reserve Fund	40,000	-	-	-	40,000
Organ Fund	5,899	1,555	-	-	7,454
Repair Fund	(607)	-	(313)	921.00	1
Tower & Festival Project	(85)	-	-	85	-
Legacy Reserve	132,618	3,379	-	(3,947)	132,050
Total Unrestricted Funds	183,931	222,490	(235,490)	(862)	170,069
Total Funds	315,801	227,003	(268,274)	-	274,530

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

10 Analysis of net assets between funds

Fund balances at 31 December 2022 are represented by:

	Unrestricted funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible fixed assets	4,849	-	-	4,849
Investment fixed assets	-	-	96,069	96,069
Current assets (excl bank)	25,714	-	-	25,714
Cash at bank and on deposit	151,146	14,415	-	165,561
Current liabilities	(11,640)	(6,023)	-	(17,663)
	<u>170,069</u>	<u>8,392</u>	<u>96,069</u>	<u>274,530</u>

Fund balances at 31 December 2021 are represented by:

	Unrestricted £	Restricted £	Endowment £	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>

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 £20.6614 per share at 31 December 2022 (2021: £23.4181 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 2022

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 Displaced People Fund which holds income to provide financial support to families living in Eastbourne who have been displaced from their homes by war or other life threatening circumstances.

The Ukraine Families Fund holds monies for use in supporting Ukranan families living in Eastbourne.

The Jubilee Party Fund was created to administer the income and costs for the Jubilee Party.

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.

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

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

12 Payments to PCC Members

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

- Clergy support (Incumbent and Curate): Council Tax: £4,159 (2021: £6,054), Environmental charges: £548 (2021: £607), Travel, hospitality, telephone, stationery, accommodation: £1,064 (2021: £587)
- No members received reimbursement for travel, stationery, postage, hospitality and accommodation totalling £Nil (2021: £Nil)

13 Related party transactions

There were no transactions with any other related parties other than those already disclosed. (2021: None)

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 £
	Notes				
<u>Incoming Resources from generated funds</u>					
Donations and Legacies		291,664	2,175	-	293,839
Incoming resources from charitable activities or grants		9,998	-	-	9,998
Other trading activities		9,409	-	-	9,409
Investment income		1,796	888	-	2,684
Other incoming resources		13,027	-	-	13,027
Total incoming resources	2	325,894	3,063	-	328,957
<u>Resources Expended</u>					
Church activities	3	258,453	13,487	-	271,940
Cost of generating voluntary income		120	-	-	120
Other trading activities		17,837	-	-	17,837
Governance costs	3	1,700	-	-	1,700
Total Resources expended		278,110	13,487	-	291,597
Net incoming resources before transfers		47,784	(10,424)		37,360
Gross transfers between funds		(1,000)	1,000	-	-
Net incoming Resources before other recognised gains and losses		46,784	(9,424)	-	37,360
Gains on investment assets		-	-	13,627	13,627
Net Movement in Funds		46,784	(9,424)	13,627	50,987
Fund balances at 1 January 2021		183,931	22,983	108,887	315,801
Fund balances at 31 December 2021		230,715	13,559	122,514	366,788

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

All income and expenditure derives from continuing activities