

Charity Registration No. 1131574

**ST JOHN THE EVANGELIST
MEADS, EASTBOURNE
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 Nathan Coker 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
CONTENTS

	Page
Trustees' Annual Report	1 - 8
Trustees' Responsibilities	9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 - 26
Statement of financial activities 2022	AP1

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their report and accounts for the year ended 31 December 2023.

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 oldest, 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 2023 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 a range of outreach ministries for the community;
- ◆ 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 2023

What we achieved in 2023

Attendance at worship

We continue to thank God for the numbers attending church on Sundays and at other midweek services and for the strong presence of the Holy Spirit in our weekly worship.

St John's weekly Sunday services are at 8am (BCP) and 10am (Contemporary Worship), with an average combined congregation of 125. These services are also live streamed and can be viewed on catch up, with c.100 weekly views both in the UK and overseas. There is holy communion given at every BCP service and twice a month at the contemporary service. We have continued to see growth in the numbers of people attending Midweek Communion at 11am on a Wednesday, also using the Book of Common Prayer (BCP), with an average congregation of 35. This midweek service has sung worship with traditional hymns. Sung Evensong takes place once a month with the participation of St John's choir. Additionally, there is online morning prayer each day from Monday to Friday and Prayer Focus 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 and tradition.

During 2023 we welcomed c.40 new regular worshippers from within the Meads parish and also further afield. While we were also saddened to lose some of our longstanding church members who went to be with the Father, the overall numbers of people involved in church activity has grown. At the time of writing we have 214 people on the Electoral Roll.

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. What has been particularly encouraging has been to see the growth in diversity in our church family, with a wide range of nationalities represented - South Africa, Zimbabwe, Ghana, Ukraine, USA, France, Germany, Netherlands, Iran and more.

Liturgy remains an important part of all St John's services, while the Contemporary Worship service also allows time for silence and the prompting of the Holy Spirit. A key element of this service is sung worship ably led by church members with voice and instruments under the leadership of Clem Jackson. Our thanks go to all involved in the worship band.

Teaching, baptising and nurturing new and existing believers

In 2023 we continued to nurture new Christians and also to enable people to go deeper in their faith. The second part of St John's 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 two 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'. There were also other opportunities for members of our church family to go deeper with a Lent course and through Life Groups, which meet regularly on a weekly or fortnightly basis, usually in someone's home. These groups offer different aspects of Bible study and enable people to come together in a safe space to explore their faith. One new development in 2023 was the establishment of a group on WhatsApp to share reflections on the daily Lectio 365 programme. This group is particularly helpful for people who find it difficult to attend groups in person.

St John's has a steady stream of people going forward to do the Authorised Lay Ministry course with Chichester Diocese, to equip them to better serve the parish. In addition to a core learning programme which encourages people to explore further their faith and their gifts, there is a range of elective modules offered such as preaching, pastoral care and mission-building. The graduates of this annual programme are a blessing to St John's and to Meads parish for their commitment and service.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

St John's is also a training parish and over recent years has supported a number of Ordinands as they go through their training for priesthood. We were delighted to witness the ordination of Elly McKay-Smith in 2023 and Elly has now gone to a neighbouring parish in East Sussex for her curacy.

We are fortunate to be a church for a good number of retired clergy, who add a rich variety to biblical teaching and ministry. Sadly, some went to be with the Father in 2023 and the early part of 2024. We will miss the committed service and spiritual wisdom of Revd Brian Richards, Revd Vic Lawrence and most recently Revd Peter Pickett, who all gave so much to St John's. We also mourn the passing of Revd Alyson Lamb, the previous Incumbent at St John's.

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. There was great involvement by young families in Messy Church at both Easter and Christmas and also our summer programme, 'Thrilling Thursdays'. We continue to share a Children and Families Worker, Kim Leach, with St John's CofE Primary School. We are hugely grateful to Kim for the energy and imagination which she brings to her role and for the way she is making Jesus known to our children.

St John's made the commitment in 2023 to fund a Youth Leader for one year initially and we were delighted that church members Ben West and James Aldred have taken on a shared role to support our young people in the development of their faith. Funding permitting, we hope very much to build on this initial commitment and to see more young people coming to faith at St John's.

Provision of church buildings for people to enjoy

It has been encouraging to see our church buildings used for a variety of activities across the whole week, fulfilling our vision of St John's being both a place of worship and a hub for our community. There is regular weekly use of the church and Jubilee Hall for our Meads Munchkins toddler group, Movement to Music and Chair-based Exercise, Ukraine Hub, Bereavement Cafe, Cubs and Scouts, Pilates and other activities.

We received Diocesan approval during the year to improve the accessibility of our church buildings, through automating entrance and internal doors and also fitting acoustic panelling in the Nave. After a tender process we identified a preferred contractor to do these works and then undertook a fundraising campaign. We had good success in this from both our church family and from grant-making trusts and have now scheduled the work to be done in the spring of 2024. At the time of writing, we wish to extend our grateful thanks to the following trusts for their support: Benefact Trust, the National Lottery Awards for All scheme, Garfield Weston Foundation, Congregational & General Trust, Beatrice Laing Trust, the Rotherwick Foundation, Ian Askew Charitable Trust and the Spiller Trust, as well as to more than 40 households in our congregation.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

Provision of church buildings for people to enjoy (continued)

In November 2022 we held a public meeting with the local community about the future of St John's Parish Hall, which is in Meads Village, about 400 metres away from the main church. Over the years church usage of the Hall has diminished, while St John's has continued to administer wider community activity as well as being responsible for the building. The Hall, which is around 100 years old, requires substantial funds to be spent on it to bring it up to standard. We have therefore been working with the local community association during 2023 to find a means to transfer the maintenance and running of the Hall to the community on a long lease. These negotiations continue but it is hoped that an agreement can be concluded in the spring of 2024, with Charity Commission and Diocesan approval.

Provision of pastoral support for people living in the parish

Pastoral support is now coordinated by Sally Scott-Ralphs following the retirement in 2023 of Revd Jill Preece. Sally heads up a team which offers one to one support to those in the parish who are lonely, bereaved or dealing with other difficult issues, with oversight from the Vicar, Revd Giles Carpenter and a retired clergy member, Revd George Fisher. The team also visits former members of the congregation living in care homes to offer communion and companionship.

Another example of pastoral support is the Bereavement Cafe which meets monthly on a Tuesday afternoon, offering people who are bereaved the chance to come together in fellowship. This has been very well attended in 2023. Alongside the cafe, the church ran three Bereavement Journey programmes in 2023, which offers a series of films and discussions over seven weeks on the subject of grief and loss. The feedback from these programmes was excellent and we will look to repeat them in 2024.

Providing a range of outreach ministries for the parish

In addition to the pastoral and bereavement ministry already mentioned, St John's is active as a Church Trustee for Linking Lives Eastbourne, which matches up people living on their own with volunteer befrienders. The Ukraine Hub, held in the Jubilee Hall each Tuesday, provides a welcoming space for those from Ukraine living in Eastbourne while the conflict continues. There is a range of activities and advice surgeries on offer, alongside a meal.

St John's continues to run Coffee Pot+, meeting each Friday in the Parish Hall. This offers a social outlet, lunch and a range of activities for people living on their own. There is regular attendance by over 40 people and it is a highly valued ministry.

Members of St John's congregation are active in a range of local charities including Beachy Head Chaplaincy, Foodbank, Matthew 25, Peru People, St Wilfrid's Hospice and Safe Families.

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

St John's continues to support financially and in other ways local and overseas mission partners. These charities have the opportunity to share with the congregation about their activities and the links continue to build. A total of £14,000 (2022: £16,694) was given to 12 charities as detailed in Note 4 to the accounts. Additionally, retiring collections are taken after services for other selected causes.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

In 2020 St John's developed an Apostolic Partnership with another Eastbourne Church, St Michael and All Angels, which saw around a dozen adults and young people move across to St Michael's. After an interregnum during which St John's Vicar, Revd Giles Carpenter, was Interim Priest in Charge, Revd Ben Sleep, who was completing his curacy at St John's, became the Incumbent at St Michael's. In the past three years great progress has been made there, with the congregation more than doubling, many of them young families. We were delighted to make a financial contribution to St Michael's in 2023 to bless the conclusion of this formal partnership as they continue to forge ahead in their own right.

The parish magazine is published twice a year and is distributed free of charge to all households in the parish. This helps to maintain links between St John's and our local community.

Financial Review

Incoming and outgoing resources

The total receipts on unrestricted funds were £242,864 (2022: £222,490) and are detailed in the Financial Report. Restricted income of £34,291 took total incoming resources to £277,155 (2022: £227,003).

The church was fortunate to receive legacies during the year totalling £2,052 (2022: £4,606). 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 £13,086 in 2022 to £22,708 in 2023.

The main expenditure items were the Parish Share, wages and church and parish hall running costs.

Overall there was a surplus of £19,786 (2022: deficit £41,271). The surplus was due to the donations and grants received for the Access Project.

Sharing the ministry costs of the Diocese of Chichester

The largest expenditure of the PCC was the sum of £78,792 (2022: £76,968) 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 sum for diocesan training and other support costs. Currently, St John's is meeting 100% of the costs allocated to it.

Repairs to the fabric of the church building

During 2023, no major repairs were undertaken. We received approval from the Diocesan Faculty for work to improve access in the church, which will be undertaken in 2024.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 months' 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	Retired	23 April 2023
Readers	Mr Jorj Kowsun Mrs Sarah Hassell Mrs Catherine Butcher		
Wardens	Mr Ray Hassell Mrs Maggie Gibson	Appointed	03 May 2023
Deanery Synod:	Mr David Scott-Ralphs Mrs Sally Scott-Ralphs Mrs Catherine Butcher Ms Gilli Howarth Miss Diana Guthrie		(Vice Chairman)
		Resigned	03 May 2023
Elected Members	Mr Paul Burley Dr John Caroe Mr Derek Glover Mrs Eunice Glover Mrs Sarah Hammond Mr Clem Jackson Mrs Janet Jackson Mr Matt Kuchta Ms Myrtle Martin Mr Ian Pinder Mrs Julia Pinder Mr Robert Scott-Biggs Mrs Judith Stone	Resigned Resigned (Treasurer) (Secretary) Appointed	03 May 2023 03 May 2023 03 May 2023

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

A sub-committee of the PCC is the **Standing Committee**, which is required by law. This committee has the power to transact business of the PCC between its meetings, subject to 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.

Various ministry 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. We are grateful to all who volunteer their time to these ministries and to the small staff team.

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 2023

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 2023, 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.

Nathan Coker
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 2023

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
	Notes					
Incoming Resources from generated funds						
Donations and Legacies		187,366	30,324	-	217,690	181,190
Incoming resources from charitable activities or grants		4,446	2,808	-	7,254	8,291
Other trading activities		31,165	-	-	31,165	16,773
Investment income		3,711	1,159	-	4,870	4,056
Other incoming resources		16,176	-	-	16,176	16,693
Total incoming resources	2	242,864	34,291	-	277,155	227,003
Resources Expended						
Church activities	3	227,379	4,073	-	231,452	231,941
Cost of generating voluntary income		-	-	-	-	88
Other trading activities		33,156	-	-	33,156	21,747
Governance costs	3	1,800	-	-	1,800	1,680
Total Resources expended		262,335	4,073	-	266,408	255,456
Net incoming resources before transfers		(19,471)	30,218	-	10,747	(28,453)
Gross transfers between funds		(683)	683	-	-	-
Net incoming Resources before other recognised gains and losses		(20,154)	30,901	-	10,747	(28,453)
Gains/(Losses) on investment assets		-	-	9,039	9,039	(12,818)
Net Movement in Funds		(20,154)	30,901	9,039	19,786	(41,271)
Fund balances at 1 January 2023		170,069	8,392	96,069	274,530	315,801
Fund balances at 31 December 2023		149,915	39,293	105,108	294,316	274,530

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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6	3,633		4,849	
Endowment Assets		105,108		96,069	
		<u>108,741</u>		<u>100,918</u>	
Current assets					
Debtors	7	20,349		25,714	
Short term deposits		57,558		54,856	
Cash at bank and in hand		135,758		110,705	
		<u>213,665</u>		<u>191,275</u>	
Creditors: amounts falling due within one year	8	<u>(28,090)</u>		<u>(17,663)</u>	
Net current assets		<u>185,575</u>		<u>173,612</u>	
Total assets less current liabilities		<u><u>294,316</u></u>		<u><u>274,530</u></u>	
Income funds					
Unrestricted funds	9	149,915		170,069	
Restricted funds	9	39,293		8,392	
Endowment funds	9	105,108		96,069	
		<u><u>294,316</u></u>		<u><u>274,530</u></u>	

The accounts were approved by the Trustees on 15 April 2024 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 2023

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 2023

1 Accounting policies (continued)

1.3 Funds accounting (continued)

<u>Endowment funds</u>	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 2023

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 2023

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 2023

2 Incoming resources

	Year to 31 December 2023			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Donations and legacies				
Planned giving				
Gift Aid donations	86,904	330	-	87,234
Tax recoverable	29,545	2,150	-	31,695
Other	56,233	34	-	56,267
Cash collections at services	3,887	-	-	3,887
Donations, appeals, etc	8,745	27,810	-	36,555
Legacies	2,052	-	-	2,052
	<u>187,366</u>	<u>30,324</u>	<u>-</u>	<u>217,690</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	1,500	-	-	1,500
Grants	-	2,808	-	2,808
Fees	2,294	-	-	2,294
Children's activities	652	-	-	652
	<u>4,446</u>	<u>2,808</u>	<u>-</u>	<u>7,254</u>
Other trading activities				
Parish Hall lettings	22,708	-	-	22,708
Coffeepot+	6,275	-	-	6,275
Fund raising events	2,182	-	-	2,182
	<u>31,165</u>	<u>-</u>	<u>-</u>	<u>31,165</u>
Investment income				
Dividends and interest (gross)	3,711	1,159	-	4,870
	<u>3,711</u>	<u>1,159</u>	<u>-</u>	<u>4,870</u>
Other incoming resources				
Other income	16,176	-	-	16,176
	<u>16,176</u>	<u>-</u>	<u>-</u>	<u>16,176</u>
TOTAL INCOMING RESOURCES	<u>242,864</u>	<u>34,291</u>	<u>-</u>	<u>277,155</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Incoming resources (continued)

	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	12,700	386	-	13,086
Coffeepot+	3,672	-	-	3,672
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 2023

3 Total resources expended

Year to 31 December 2023				
	Unrestricted funds	Restricted funds	Endowment funds	Total
	£	£	£	£
Charitable activities				
Missionary and charitable giving				
<u>Church overseas</u>				
Missionary societies	1,703	697	-	2,400
Relief and development agencies	3,000	-	-	3,000
<u>Home missions</u>	8,600	-	-	8,600
Note 4	13,303	697	-	14,000
Ministry:				
Parish contribution	78,792	-	-	78,792
Housing expenses	6,022	-	-	6,022
Clergy expenses	1,352	-	-	1,352
Church running expenses	20,457	-	-	20,457
Church maintenance	6,469	-	-	6,469
Upkeep of services	4,717	904	-	5,621
Upkeep of church garden	1,004	1,145	-	2,149
Expenditure on parish magazine, books and cards	2,180	-	-	2,180
Mission outreach and training	467	382	-	849
Salaries	67,720	-	-	67,720
Children's & Youth activities	1,723	-	-	1,723
Training courses	3,234	-	-	3,234
Printing, office supplies and telephone	5,471	-	-	5,471
Other administration costs	3,453	-	-	3,453
Major works	1,802	-	-	1,802
Ukraine Hub	-	158	-	158
St Michael & All Angels Support	9,213	787	-	10,000
Total charitable activities	227,379	4,073	-	231,452
Cost of generating voluntary income				
Stewardship expenses	-	-	-	-
	-	-	-	-
Other trading activities				
Parish Hall running costs	27,236	-	-	27,236
Coffeepot+	4,408	-	-	4,408
Cost of events	1,512	-	-	1,512
	33,156	-	-	33,156
Governance costs				
Independent Examination fee	1,800	-	-	1,800
	1,800	-	-	1,800
TOTAL RESOURCES EXPENDED	262,335	4,073	-	266,408

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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
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	17,571	-	-	17,571
Coffeepot+	1,821	-	-	1,821
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 2023

4 Missionary and charitable giving

Year to 31 December 2023				
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Overseas				
CMS	-	600	-	600
Revive	503	97	-	600
Tearfund	1,200	-	-	1,200
CMCT	1,200	-	-	1,200
Release International	1,200	-	-	1,200
Peru People	600	-	-	600
	<u>4,703</u>	<u>697</u>	<u>-</u>	<u>5,400</u>
Home				
Linking Lives Eastbourne	2,500	-	-	2,500
St Wilfrids Hospice	1,000	-	-	1,000
Beachy Head Chaplaincy	1,500	-	-	1,500
Matthew 25	1,500	-	-	1,500
Eastbourne Foodbank	1,500	-	-	1,500
Sanctuary	600	-	-	600
Parish Hardship Fund	-	-	-	-
	<u>8,600</u>	<u>-</u>	<u>-</u>	<u>8,600</u>
Total Giving	<u>13,303</u>	<u>697</u>	<u>-</u>	<u>14,000</u>

Year to 31 December 2022				
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>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Staff costs

Unrestricted Fund	Wages & salaries	Social security costs	Pension contributions	Total 2023	Total 2022
Administration	32,236	2,476	1,352	36,064	33,895
Family, Children and Youth Workers	29,085	2,402	1,455	32,942	30,427
Maintenance of Church & Parish Hall	12,564	387	595	13,546	12,708
	<u>73,885</u>	<u>5,265</u>	<u>3,402</u>	<u>82,552</u>	<u>77,030</u>

An employers allowance of £4,839 was deducted from payments to HMRC.

During the year the PCC employed an average of 7 people in the following posts: Church and Parish Hall administrators; a Children and Families worker, Youth workers, a cleaner and a caretaker.

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

6 Tangible fixed assets

	Equipment £	Furniture £	Total £
Cost			
At 01 January 2023	1,850	8,739	10,589
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	1,850	8,739	10,589
Depreciation			
At 01 January 2023	949	4,791	5,740
Charge for the year	487	729	1,216
Disposals	-	-	-
At 31 December 2023	1,436	5,520	6,956
Net book value			
At 31 December 2023	414	3,219	3,633
At 31 December 2022	901	3,948	4,849

Investments

	Endowment Fund	
	Total 2023	Total 2022
	£	£
Market value at 1 January 2023	96,069	108,887
Gains/(losses) in year	9,039	(12,818)
Market value at 31 December 2023	<u>105,108</u>	<u>96,069</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Debtors

	Unrestricted Fund	
	Total 2023	Total 2022
	£	£
Income tax recoverable	8,371	18,000
Prepayments	2,109	1,950
Other debtors	9,869	5,764
	<u>20,349</u>	<u>25,714</u>

8 Creditors

	Unrestricted Fund	
	Total 2023	Total 2022
	£	£
Accruals and deferred income	20,557	7,792
Creditors for goods and services	7,533	9,871
	<u>28,090</u>	<u>17,663</u>

9 Movement in funds

	Movement in Funds				
	Balance at 01 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Garden Maintenance	61,178	5,756	-	-	66,934
Duplex Bequest	31,192	2,935	-	-	34,127
Flower Fund	3,699	348	-	-	4,047
Total Endowment Funds	96,069	9,039	-	-	105,108
Garden Fund	-	462	(1,145)	683	-
Charities Fund	26	697	(697)	-	26
Church Access Project	-	29,364	-	-	29,364
Flower - Floral Decoration	1,072	-	(904)	-	168
St John's School Governors	244	-	-	-	244
Parish Hardship Fund	5,760	7	-	-	5,767
Displaced People	628	495	(382)	-	741
Ukraine Families	332	-	-	-	332
Ukraine Hub	-	2,809	(158)	-	2,651
Partnership Fund	330	457	(787)	-	-
Total Restricted Funds	8,392	34,291	(4,073)	683	39,293
General Fund	(7,482)	209,342	(226,427)	(683)	(25,250)
<i>Designated Funds</i>					
Parish Hall Fund	(9,486)	27,720	(29,758)	-	(11,524)
Parish Hall Maintenance	7,532	-	(6,149)	-	1,383
Reserve Fund	40,000	-	-	-	40,000
Organ Fund	7,454	3,750	-	-	11,204
Repair Fund	1	-	(1)	-	-
Legacy Reserve	132,050	2,052	-	-	134,102
Total Unrestricted Funds	170,069	242,864	(262,335)	(683)	149,915
Total Funds	274,530	286,194	(266,408)	-	294,316

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

10 Analysis of net assets between funds

Fund balances at 31 December 2023 are represented by:

	Unrestricted funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Tangible fixed assets	3,633	-	-	3,633
Investment fixed assets	-	-	105,108	105,108
Current assets (excl bank)	18,925	-	-	18,925
Cash at bank and on deposit	149,313	44,003	-	193,316
Current liabilities	(21,956)	(4,710)	-	(26,666)
	<u>149,915</u>	<u>39,293</u>	<u>105,108</u>	<u>294,316</u>

Fund balances at 31 December 2022 are represented by:

	Unrestricted	Restricted	Endowment	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>

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 £22.6053 per share at 31 December 2023 (2022: £20.6614 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 2023

11 Statement of Funds (continued)

Restricted Funds (continued)

The Church Access Project Fund is the money raised through donations and grants to finance the building work to improve access in the church.

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 Ukrainian families living in Eastbourne.

The Ukraine Hub is grant money received to support the Hub in its activities with Ukraine families.

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.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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): Council Tax: £3,828 (2022: £4,159), Environmental charges: £608 (2022: £548), Travel, hospitality, telephone, stationery, accommodation: £1,586 (2022: £1,064)
- No members received reimbursement for travel, stationery, postage, hospitality and accommodation totalling £Nil (2022: £Nil)

13 Related party transactions

There were no transactions with any other related parties other than those already disclosed. (2022: None)

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 £
	Notes				
<u>Incoming Resources from generated funds</u>					
Donations and Legacies		179,565	1,625	-	181,190
Incoming resources from charitable activities or grants		7,265	1,026	-	8,291
Other trading activities		16,387	386	-	16,773
Investment income		2,580	1,476	-	4,056
Other incoming resources		16,693	-	-	16,693
Total incoming resources	2	222,490	4,513	-	227,003
<u>Resources Expended</u>					
Church activities	3	213,786	18,155	-	231,941
Cost of generating voluntary income		88	-	-	88
Other trading activities		19,936	1,811	-	21,747
Governance costs	3	1,680	-	-	1,680
Total Resources expended		235,490	19,966	-	255,456
Net incoming resources before transfers		(13,000)	(15,453)	0	(28,453)
Gross transfers between funds		(862)	862	-	-
Net incoming Resources before other recognised gains and losses		(13,862)	(14,591)	-	(28,453)
Gains on investment assets		-	-	(12,818)	(12,818)
Net Movement in Funds		(13,862)	(14,591)	(12,818)	(41,271)
Fund balances at 1 January 2022		183,931	22,983	108,887	315,801
Fund balances at 31 December 2022		170,069	8,392	96,069	274,530

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

All income and expenditure derives from continuing activities