

Charity Registration No. 1131574

**ST JOHN THE EVANGELIST
MEADS, EASTBOURNE
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 - 7
Trustees' Responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 25
Statement of financial activities 2023	AP1

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and accounts for the year ended 31 December 2024.

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

St John's Purpose Statement is **Loving God, Building His Church, Serving Others.**

During 2024 we did an exercise with our congregation on our Values and we have developed our '5G' Values Statement:

- Greeting everyone with the love of our Father who longs to be reunited with us whoever we are and wherever we've been
- Gathering around the cross that shapes us into a caring, compassionate community online and in person
- Growing in our love for God through Word, prayer and openness to the work of the Holy Spirit
- Giving in response to a generous God who calls us to be channels of His blessing
- Going in the power of the Holy Spirit to be and make disciples of Jesus.

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 2024 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 2024

What we achieved in 2024

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 131. 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 41 in 2024. 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 2024 we welcomed c.30 new regular worshippers from within the Meads parish and also further afield, but a similar number left or died. The number of people on the Electoral Roll grew from 214 to 226. There will be a full review of the Electoral Roll in 2025.

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 2024 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 2020-2025 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.

St John's Life Groups 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. There are 10 Life Groups in existence currently with 110 members. There is an online group for those who find it difficult to travel and a WhatsApp group allowing members to share reflections on the daily Lectio 365 programme.

Over the years St John's has had a number 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. During 2024 six people were licensed as ALMs.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

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. In 2024 we were joined by Carly Taylor, who is in the final year of her training and is due to take up a curacy in mid-2025. Carly has been fully immersed in the life of St John's and it has been wonderful to see her grow in confidence in her ministry.

We are fortunate to be a church for a good number of retired clergy, who add a rich variety to biblical teaching and ministry. We give our thanks to them for their support of our Incumbent and two more were going through the Permission to Officiate process at year end.

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 events throughout the year and also our summer programme, 'Thrilling Thursdays'. Our Children and Families Leader Kim Leach has been sharing her time between the church and St John's CofE Primary School for over six years. Due to changes at the school and some financial constraints, this agreement came to an end in 2024, although Kim continues to support assemblies on a weekly basis.

St John's continued to fund a part-time Youth Leader role in 2024 and one new development was a monthly Mentoring and Discipleship programme for our young people, helping them to explore their faith in a safe setting.

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. The church and Jubilee Hall became even busier over the autumn as groups which regularly hire the Parish Hall moved across temporarily during the refurbishment of the Hall.

After 18 months of planning and fundraising, we were able to complete works to improve access at St John's. This consisted of new acoustic panelling throughout the Nave and around the worship band area, along with new automated doors for the front entrance and some of the internal doors. It has made a significant difference to everyone in terms of improved sound quality and to those with mobility issues in getting into and around the church. We are grateful to the following trusts for their support for this project: 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.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Provision of church buildings for people to enjoy (continued)

In September 2024 we were finally able to sign a 99-year lease for St John's Parish Hall with the Meads (Eastbourne) Community Centre (MECC) charity. This was the conclusion of over 18 months of negotiations to secure the future of the Hall, which was in need of major repair work. The Hall has been little used by St John's itself for many years and the PCC came to the view that it would be better for a new body to take over the running and maintenance of the Hall, in return for a long lease at a peppercorn rent. The MECC was successful in securing a major grant from the Community Ownership Fund and refurbishment work, including the replacement of the roof, began in October. The renamed Meads Hall is due to reopen at the beginning of March 2025. We are delighted that a solution has been found that enables the local community to continue to benefit from the Hall's facilities, which will be much improved following refurbishment.

Provision of pastoral support for people living in the parish

Pastoral support is provided by a team of volunteers under clergy supervision to those in the parish who are lonely, bereaved or dealing with other difficult issues. The team offers one to one support including communion in people's homes and meets regularly to pray for those in need.

Once a month on a Tuesday afternoon, St John's Bereavement Cafe takes place, offering people who are bereaved the chance to come together in fellowship. This has been very well attended in 2024, including a steady stream of people referred from the local hospice. Alongside the cafe, the church ran three Bereavement Journey programmes in 2024, which offers a series of films and discussions over seven weeks on the subject of grief and loss. The feedback from these programmes has been consistently excellent and those attending have formed their own friendship groups which have continued to meet after the programme has finished. The Bereavement Journey uses materials provided by the charity At A Loss and this charity also has an accreditation programme for bereavement-friendly churches, which St John's has succeeded in meeting.

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 shared meal.

St John's continues to run Coffee Pot+, meeting each Friday. 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. Coffee Pot+ relocated to the church temporarily from the Parish Hall while this has undergone renovation but will return there in March 2025.

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

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 £13,520 (2023: £14,000) was given to 9 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 2024

Financial Review

Incoming and outgoing resources

The total receipts on unrestricted funds were £236,902 (2023: £242,864) and are detailed in the Financial Report. Restricted income of £80,097 (2023: £34,291) took total incoming resources to £316,999 (2023: £277,155).

The hire of the Parish Hall and Jubilee Hall, reduced from £22,708 in 2023 to £20,057 in 2024.

The main expenditure items were the Church Access Project and legal fees for the Parish Hall and the redesignation of the Endowment Funds. Parish Share, wages and church and parish hall running costs.

Overall there was a deficit of £120,464 (2023: surplus £19,786). The surplus in 2023 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 £81,444 (2023: £78,792) 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 2024, the church upgraded the accoustics and access into and within the church. Other minor repair works were also carried out and the church underwent a Quinquennial Inspection with a new Inspecting Architect, Cerowski Architects, which has highlighted work that will be required over the next 5-year period.

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.

Endowment Funds

St John's has for many years maintained three Endowment Funds established following previous bequests. During the year an application was made to the Charity Commission to convert these into Restricted Investment Funds, so as to allow some use of the capital as well as the income if required. There are no immediate plans to expend the capital but the funds have now been renamed in these accounts.

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)	
Readers	Mr Jorj Kowsun Mrs Sarah Hassell Mrs Catherine Butcher		
Wardens	Mr David Scott-Ralphs Mr Tony Motram Mr R Hassell Mrs M Gibson	Appointed Appointed Resigned Resigned	01 May 2024 01 May 2024 01 May 2024 01 May 2024
Deanery Synod:	Mr David Scott-Ralphs Mrs Sally Scott-Ralphs Mrs Catherine Butcher Ms Gilli Howarth	(Vice Chairman) Resigned	 27 November 2024
Elected Members	Mr Paul Burley Dr John Caroe Mr Derek Glover Mrs Eunice Glover Mrs Sarah Hammond Mr Clem Jackson Mrs Janet Jackson Mr Ian Murray Mrs Sarah Peat Mr Ian Pinder Mrs Julia Pinder Mr Robert Scott-Biggs Mrs Judith Stone	 Resigned Appointed Appointed (Treasurer) (Secretary) 	 24 June 2024 01 May 2024 01 May 2024

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 2024

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 2024, which are set out on pages 10 to 25.

Respective responsibilities of trustees and independent examiner

The charity trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of The Chartered Institute of England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; or
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nathan Coker FCCA

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 2024

		Unrestricted funds £	Restricted funds £	Restricted Investments £	Total 2024 £	Total 2023 £
	Notes					
<u>Incoming Resources from generated funds</u>						
Donations and Legacies		183,463	77,630	-	261,093	217,690
Incoming resources from charitable activities or grants		3,871	-	-	3,871	7,254
Other trading activities		30,307	240	-	30,547	31,165
Investment income		4,058	1,914	-	5,972	4,870
Other incoming resources		15,203	313	-	15,516	16,176
Total incoming resources	2	236,902	80,097	-	316,999	277,155
<u>Resources Expended</u>						
Church activities	3	235,323	150,585	-	385,908	231,452
Cost of generating voluntary income		49	-	-	49	-
Other trading activities		40,453	-	-	40,453	33,156
Governance costs	3	13,459	-	-	13,459	1,800
Total Resources expended		289,284	150,585	-	439,869	266,408
Net incoming resources before transfers		(52,382)	(70,488)	-	(122,870)	10,747
Gross transfers between funds		(41,378)	41,378	-	-	-
Net incoming Resources before other recognised gains and losses		(93,760)	(29,110)	-	(122,870)	10,747
Gains/(Losses) on investment assets		-	-	2,406	2,406	9,039
Net Movement in Funds		(93,760)	(29,110)	2,406	(120,464)	19,786
Fund balances at 1 January 2024		149,915	39,293	105,108	294,316	274,530
Fund balances at 31 December 2024		56,155	10,183	107,514	173,852	294,316

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

All income and expenditure derives from continuing activities

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

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

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	6	3,406		3,633	
Restricted investments		107,514		105,108	
		<u>110,920</u>		<u>108,741</u>	
Current assets					
Debtors	7	17,349		20,349	
Short term deposits		21,399		57,558	
Cash at bank and in hand		42,815		135,758	
		<u>81,563</u>		<u>213,665</u>	
Creditors: amounts falling due within one year	8	<u>(18,631)</u>		<u>(28,090)</u>	
Net current assets		<u>62,932</u>		<u>185,575</u>	
Total assets less current liabilities		<u><u>173,852</u></u>		<u><u>294,316</u></u>	
Income funds					
Unrestricted funds	9	56,155		149,915	
Restricted funds	9	10,183		39,293	
Restricted Investment funds	9	107,514		105,108	
		<u>173,852</u>		<u>294,316</u>	

The accounts were approved by the Trustees on 25 February 2025 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 2024

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 2024

1 Accounting policies (continued)

1.3 Funds accounting (continued)

Restricted investments Previously endowment funds, following agreement from the Charity Commission, these investments have been redesignated as restricted investments and total funds can only be used on the sepecific object they were given.

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 2024

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 2024

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 2024 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 2024

2 Incoming resources

	Year to 31 December 2024			
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Donations and legacies				
Planned giving				
Gift Aid donations	73,346	-	-	73,346
Tax recoverable	33,151	6,250	-	39,401
Other	70,950	1,030	-	71,980
Cash collections at services	6,016	-	-	6,016
Donations, appeals, etc	-	70,350	-	70,350
Legacies	-	-	-	-
	<u>183,463</u>	<u>77,630</u>	<u>-</u>	<u>261,093</u>
Incoming resources from charitable activities or grants				
Magazines, books and cards	2,200	-	-	2,200
Grants	-	-	-	-
Fees	1,047	-	-	1,047
Children's activities	624	-	-	624
	<u>3,871</u>	<u>-</u>	<u>-</u>	<u>3,871</u>
Other trading activities				
Parish Hall lettings	20,057	240	-	20,297
Coffeepot+	6,969	-	-	6,969
Fund raising events	3,281	-	-	3,281
	<u>30,307</u>	<u>240</u>	<u>-</u>	<u>30,547</u>
Investment income				
Dividends and interest (gross)	4,058	1,914	-	5,972
	<u>4,058</u>	<u>1,914</u>	<u>-</u>	<u>5,972</u>
Other incoming resources				
Other income	15,203	313	-	15,516
	<u>15,203</u>	<u>313</u>	<u>-</u>	<u>15,516</u>
TOTAL INCOMING RESOURCES	<u>236,902</u>	<u>80,097</u>	<u>-</u>	<u>316,999</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Incoming resources (continued)

	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 2024

3 Total resources expended

Year to 31 December 2024				
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Charitable activities				
Missionary and charitable giving				
<u>Church overseas</u>				
Missionary societies	3,000	-	-	3,000
Relief and development agencies	2,000	-	-	2,000
<u>Home missions</u>	8,000	520	-	8,520
Note 4	13,000	520	-	13,520
Ministry:				
Parish contribution	81,444	-	-	81,444
Housing expenses	4,178	-	-	4,178
Clergy expenses	1,346	-	-	1,346
Church running expenses	20,451	-	-	20,451
Church maintenance	11,104	-	-	11,104
Upkeep of services	6,401	401	-	6,802
Upkeep of church garden	2,660	1,234	-	3,894
Expenditure on parish magazine, books and cards	2,612	-	-	2,612
Mission outreach and training	268	-	-	268
Salaries	75,444	-	-	75,444
Children's & Youth activities	2,950	-	-	2,950
Training courses	2,110	-	-	2,110
Printing, office supplies and telephone	5,922	-	-	5,922
Other administration costs	4,643	50	-	4,693
Major works	780	147,317	-	148,097
Ukraine Hub	-	1,063	-	1,063
Church tower costs	10	-	-	10
Total charitable activities	235,323	150,585	-	385,908
Cost of generating voluntary income				
Stewardship expenses	49	-	-	49
	49	-	-	49
Other trading activities				
Parish Hall running costs	34,651	-	-	34,651
Coffeepot+	4,843	-	-	4,843
Cost of events	959	-	-	959
	40,453	-	-	40,453
Governance costs				
Legal & Professional fees	11,679	-	-	11,679
Independent Examination fee	1,780	-	-	1,780
	13,459	-	-	13,459
TOTAL RESOURCES EXPENDED	289,284	150,585	-	439,869

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

3 Total resources expended

Year to 31 December 2023				
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Charitable activities				
Missionary and charitable giving				
Church overseas				
Missionary societies	1,703	697	-	2,400
Relief and development agencies	3,000	-	-	3,000
Home missions	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 2024

4 Missionary and charitable giving

Year to 31 December 2024				
	Unrestricted funds	Restricted funds	Restricted Investments	Total
	£	£	£	£
Overseas				
Revive	1,000	-	-	1,000
CMCT	2,000	-	-	2,000
Release International	1,000	-	-	1,000
Peru People	1,000	-	-	1,000
	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
Home				
Linking Lives Eastbourne	2,000	-	-	2,000
Beachy Head Chaplaincy	2,000	-	-	2,000
Matthew 25	1,000	-	-	1,000
Eastbourne Foodbank	1,000	-	-	1,000
Diocesan Missionary Fund	2,000	-	-	2,000
Parish Hardship Fund	-	520	-	520
	<u>8,000</u>	<u>520</u>	<u>-</u>	<u>8,520</u>
Total Giving	<u>13,000</u>	<u>520</u>	<u>-</u>	<u>13,520</u>

Year to 31 December 2023				
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>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Staff costs

Unrestricted Fund	Wages & salaries	Social security costs	Pension contributions	Total 2024	Total 2023
Administration	31,274	2,663	1,420	35,357	36,064
Family, Children and Youth Workers	36,543	2,476	1,828	40,847	32,942
Maintenance of Church & Parish Hall	11,901	19	331	12,251	13,546
	<u>79,718</u>	<u>5,158</u>	<u>3,579</u>	<u>88,455</u>	<u>82,552</u>

An employers allowance of £4,899 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 2024	1,850	8,739	10,589
Additions	1,000	-	1,000
Disposals	-	-	-
At 31 December 2024	<u>2,850</u>	<u>8,739</u>	<u>11,589</u>
Depreciation			
At 01 January 2024	1,436	5,520	6,956
Charge for the year	582	645	1,227
Disposals	-	-	-
At 31 December 2024	<u>2,018</u>	<u>6,165</u>	<u>8,183</u>
Net book value			
At 31 December 2024	<u><u>832</u></u>	<u><u>2,574</u></u>	<u><u>3,406</u></u>
At 31 December 2023	<u>414</u>	<u>3,219</u>	<u>3,633</u>

Investments

	Endowment Fund	
	Total 2024	Total 2023
	£	£
Market value at 1 January 2024	105,108	96,069
Gains/(losses) in year	2,406	9,039
Market value at 31 December 2024	<u>107,514</u>	<u>105,108</u>

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Debtors

	Unrestricted Fund	
	Total 2024	Total 2023
	£	£
Income tax recoverable	7,399	8,371
Prepayments	1,613	2,109
Other debtors	8,337	9,869
	<u>17,349</u>	<u>20,349</u>

8 Creditors

	Unrestricted Fund	
	Total 2024	Total 2023
	£	£
Accruals and deferred income	8,773	20,557
Other taxation and social security	2,923	1,398
Creditors for goods and services	6,935	6,135
	<u>18,631</u>	<u>28,090</u>

9 Movement in funds

	Movement in Funds				
	Balance at 01 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Garden Maintenance	66,934	1,532	-	-	68,466
Duplex Bequest	34,127	781	-	-	34,908
Flower Fund	4,047	93	-	-	4,140
Total Restricted Investments	105,108	2,406	-	-	107,514
Garden Fund	-	1,858	(1,234)	-	624
Charities Fund	26	-	-	-	26
Children & Young People	-	1,000	(35)	-	965
Church Access Project	29,364	76,630	(147,333)	41,339	-
Flower - Floral Decoration	168	194	(401)	39	-
St John's School Governors	244	-	-	-	244
Parish Hardship Fund	5,767	240	(520)	-	5,487
Displaced People	741	-	-	-	741
Ukraine Families	332	155	-	-	487
Ukraine Hub	2,651	20	(1,062)	-	1,609
Partnership Fund	-	-	-	-	-
Total Restricted Funds	39,293	80,097	(150,585)	41,378	10,183
General Fund	(25,250)	216,357	(249,095)	(28,926)	(86,914)
<i>Designated Funds</i>					
Bereavement Journey	-	199	(118)	-	81
Parish Hall Fund	(11,524)	20,115	(38,861)	30,270	-
Parish Hall Maintenance	1,383	-	-	(1,383)	-
Reserve Fund	40,000	-	-	-	40,000
Organ Fund	11,204	-	(1,200)	-	10,004
Tower & Festival Project	-	231.00	(10)	-	221
Legacy Reserve	134,102	-	-	(41,339)	92,763
Total Unrestricted Funds	149,915	236,902	(289,284)	(41,378)	56,155
Total Funds	294,316	319,405	(439,869)	-	173,852

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

10 Analysis of net assets between funds

Fund balances at 31 December 2024 are represented by:

	Unrestricted funds £	Restricted Funds £	Restricted Investments £	Total £
Tangible fixed assets	3,406	-	-	3,406
Investment fixed assets	-	-	107,514	107,514
Current assets (excl bank)	17,349	-	-	17,349
Cash at bank and on deposit	54,031	10,183	-	64,214
Current liabilities	(18,631)	-	-	(18,631)
	<u>56,155</u>	<u>10,183</u>	<u>107,514</u>	<u>173,852</u>

Fund balances at 31 December 2023 are represented by:

	Unrestricted funds £	Restricted Funds £	Restricted Investments £	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>

11 Statement of Funds

Restricted investments

The capital and income is required to be spent on specific objectives.

The Garden Maintenance Fund is a restricted investment, 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 restricted investment, invested in CBF Investment Fund shares (1,509.70 shares), which requires income to be given to charitable causes.

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

The CBF Investment Fund shares were valued at £23.1227 per share at 31 December 2024 (2023: £22.6053 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 2024

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.

Bereavement Journey to reinvest in the Bereavement Journey.

Tower & Festival Project to provide funds to support the running of the Tower Project.

Legacy Reserve to ring fence any funds received from legacies to be allocated to specific projects.

ST JOHN THE EVANGELIST, MEADS, EASTBOURNE
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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: £3,405 (2023: £3,828), Environmental charges: £551 (2023: £608), Travel, hospitality, telephone, stationery, accommodation: £1,568 (2023: £1,586)
- No members received reimbursement for travel, stationery, postage, hospitality and accommodation totalling £Nil (2023: £Nil)

13 Related party transactions

There were no transactions with any other related parties other than those already disclosed. (2023: None)

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

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

All income and expenditure derives from continuing activities