

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN'S, FELBRIDGE

England & Wales · Charity number 1132388

Details

Other names ST JOHN'S FELBRIDGE PCC

Status Registered

Legal form Previously excepted

Registered 2009-10-28

Register [View on the Charity Commission register](#)

Contact

Address 4 Squires Close
Crawley Down
Crawley
RH10 4JQ

Phone 01342713152

Email pby5@btinternet.com

Website www.stjohnsfelbridge.com

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The charity co-operates with the incumbent of the Parish to minister to the needs of the people of the Parish. It seeks to promote the mission of the church, pastoral, evangelistic, social and ecumenical, and so benefits the public living in and/or working in the Parish and area.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£198,340	£203,741	-	-
2023-12-31	£202,866	£205,908	-	-
2022-12-31	£197,079	£201,404	-	-
2021-12-31	£168,874	£195,864	-	-
2020-12-31	£174,100	£169,635	-	-

Trustees

Name	Role	Appointed
Andrew Edwin BROWN		2024-05-21
Arthur David BROWS		2023-05-23
Carol Ann Bagshawe		2022-05-10
Christopher Paul Bowes		2022-05-10
David John Legg		2014-04-29
Diane Francis		2025-05-20
Dr Brenda Wilkinson		2020-10-27
Elizabeth Purdy		2023-05-23
Grant Pyner		2023-05-23
John Dabell		2025-05-20
Nick Smith		2017-04-25
Philip Tadman		
Quentin Purdy		2023-05-23
Rev Nicholas Lee Wooldridge		2024-09-09
Rosalind Mary Whiteman		2024-05-21
Suzy Callaway		2025-05-20
Timothy Cole		2023-05-23

Accounts

CHURCH OF ENGLAND

ST JOHN'S CHURCH, FELBRIDGE
ANNUAL REPORT 2024

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST JOHN'S FELBRIDGE**

Registered Charity number 1132388

For the year ended 31 December 2024

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St John's Church, Felbridge

Vicar

The Revd Nicholas Wooldridge (from 9th September 2024)
The Vicarage, 8 The Glebe, Felbridge, East Grinstead RH19 2QT

Independent Examiner:

Mrs Sundry Sundaran, ACA, FCCA. Brooks & Co. Chartered Accountants,
Suite 3, Independent House, Independent Business Park, Imberhome Lane,
East Grinstead, West Sussex, RH19 1TU

Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
NatWest plc, 250 Bishopsgate, London, EC2M 4AA

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2024

The Parochial Church Council (PCC) has pleasure in presenting its report and Financial Statements of the Charity for the year ended 31st December 2024. The Financial Statements have been prepared in accordance with the policies set out on page 9 and comply with the Church Accounting Regulations 2006 and applicable law.

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St John's, Felbridge was registered as a charity on 28th October 2009, and its governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules. The Charity registration number is 1132388.

During the year, the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar: (Chair from Sep 2024)	Nick Wooldridge	(from 9 th Sep 2024)
Curate: (co-opted)	Rob Hindmarch	(from 26 th Jun 2022)
Reader: (co-opted)	Nick Smith	
Churchwarden: (Ex-Officio)	Chris Bowes	(until Meeting of Parishioners 2025)
Churchwarden: (Ex-Officio) (Vice Chair)	Phil Tadman	(until Meeting of Parishioners 2025)
Representatives on the Deanery Synod:	David Brows	(until APCM 2026)
	Grant Pyner	(until APCM 2026)
	Nick Smith	(until APCM 2026)
	Brenda Wilkinson	(until APCM 2026)
Elected members:	Carol Bagshawe (Treasurer)	(until APCM 2027)
	Andy Brown	(until APCM 2027)
	Tim Cole	(until APCM 2026)
	Jeremy Ellwood	(until APCM 2025)
	David Legg (Secretary)	(until APCM 2026)
	Elizabeth Purdy	(until APCM 2026)
	Quentin Purdy	(until APCM 2026)
	Mary Pyner	(until APCM 2025)
	Rowan Saunders	(until APCM 2025)
	Arno Viviers	(until APCM 2025)
	Ros Whiteman	(until APCM 2027)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods plus up to twelve members of the church who are elected at the Annual Parochial Church Meeting (APCM). Church members are warmly encouraged to stand for election to the PCC, and we try to ensure a balance of skills and experience where possible. The 2024 Meeting of Parishioners and the APCM took place on 21st May 2024.

Objectives and activities

The primary objective of St John's PCC is the promotion of the Gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England. Our mission statement 'to gather, grow and go as followers of Jesus Christ'. The PCC has the responsibility of cooperating with the Vicar, the Revd Nick Wooldridge (from 9th September 2024) in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC has given consideration to the Charity Commission's general guidance on public benefit under Section 17 of the 2011 Charities Act.

Electoral Roll and Church Attendance

Following the annual revision of the Electoral Roll (ER) in 2024 there were 185 people (2023:191) on the ER at 10th May 2024, 40 (2023:44) of whom were resident within the parish. Six (2023: six) new members were added during the year with a loss of eight (2023: eight) members in the same period.

The revision of the ER in April 2024 means that it reflected the regular commitment to St John's as names have been removed due to death and members who had moved since the last new ER was made in 2019. A new ER will be created in 2025.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2024

The average weekly attendance on a usual Sunday in 2024 was as follows: 10:00 am service - adults 75 (2023: 63) and 14 (2023: 20) children; 10:00 am livestream/youtube viewings 45 (2023: 50); 6 pm service adults 24 (2023:35) and 11 (2023:11) youth.

The total average attendance on a Sunday across both services in October 2024 was 99 adults and 25 young people under 16 (plus around 40 YouTube views for those attending online). By comparison, the average weekly attendance at both Sunday services in 2023 was 98 adults and 31 young people under 16 (plus 50 people making YouTube views). Those who attend more than one service are only counted once.

Ministries on Mondays (Connections, Communion Services and Connections Praise services) during the year also included quarterly Community lunches. The 2:00 pm Monday services averaged 30 adults (2023: 34) and St John's online 12 adults (2023: 17).

The Verve youth group saw around 15 attendees each week and XTB in Felbridge Primary School averaged 18 children each week.

The 'worshipping community' at the end of 2024 was 294 (2023: 288), including 76 (2023:71) under 16, as reported on the 2024 Church of England statistics for mission return.

The Rock, BOSS and Verve children and youth groups continued to meet weekly.

ACHIEVEMENTS OF THE YEAR

The PCC met on seven occasions during the year with an average attendance of 14. The 2024 APCM was held on 21st May and at the preceding Meeting of Parishioners, Phil Tadman and Chris Bowes were elected as churchwardens. No PCC members reached the end of their three-year terms at the APCM but, in order to even up numbers and expiry dates, Carol Bagshawe offered to stand down one year early and offer herself for re-election. In addition, two nominations for PCC membership were received and so Carol Bagshawe, Andy Brown and Ros Whiteman were appointed. This gave a total PCC membership for the coming year of twelve elected members in addition to co-opted and ex-officio members and Deanery Synod representatives. At the PCC meeting on 28th May 2024, the PCC elected David Legg as Secretary and Electoral Roll Officer, Carol Bagshawe as Treasurer, and Phil Tadman as Vice-Chair.

PCC meetings always begin with a Bible reading and a time of prayer in order to seek the Lord's guidance in its discussions, and prayer continues during the meetings. Each meeting includes a review of both the church's finances and safeguarding. Task Team leaders also present a report of the activities of their team since the preceding meeting.

The rich and varied topics discussed by the PCC during the year included:

- the incumbency vacancy left by Mark Francis's departure and the subsequent recruitment, appointment and installation and induction of Nick Wooldridge as Incumbent and Vicar in September 2024
- ongoing discussion of, and the PCC response to, the Church of England's Living in Love and Faith process, Prayers of Love and Faith and provision of Alternative Oversight for Nick and the PCC
- the PCC's budget for 2025 and a review of the PCC's financial controls and procedures
- youth leadership roles especially the vacant position of Youth and Children's Leader
- the provision for babies and toddlers at St John's and the JAM initiative
- Amongst other topics discussed were remuneration for PCC employees; the Quinquennial inspection; Safeguarding; the Parish Support Fund and our contributions to it; and the distribution of funds raised through the World Mission Gift Day. Many other matters were discussed as part of individual team reports

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL **ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2024**

FINANCIAL REVIEW

We thank God for his provision and for the response and generosity of church members. We are grateful to those who support St John's through their prayers and donations. 2024 was a challenging year and the total income decreased slightly. However, a growing number of church members have a valid gift aid declaration in place, which increases donations made by 25%. The 2024 finances enabled the mission and ministry of St John's to proceed without a need to change the 2024 budget agreed by the PCC in November 2023. 2024 again highlighted the importance of regular voluntary income provided by members. Standing orders and bank transfers were well used, as was the card reader. Although the agreed budget for 2024 was not amended, the PCC felt led to fund an increase in the hours worked by the Children's worker from 10 to 13 hours per week from September 2024. The full annual accounts are available on pages 7 to 17 of this annual report. Some points of interest are as follows:

Result:

It is important to note that the total funds of the PCC decreased by £4,875 during 2024 following a decrease of £1,049 in 2023. However, the decrease in funds was budgeted to have been greater if the Associate Pastor (youth and children) had not left in July 2024, to take up another post in a church in Devon, which was their gain and our loss in other ways.

Income:

Total income in 2024 was £198,340 being £4,526 (2.2%) less than the 2023 total of £202,866. Although the overall decrease in income was lower than inflation, there was an increase in unrestricted income of 9.4% and a reduction in restricted income, partly due to the good response to some special one-off needs in 2023. The range of methods available to make financial contributions (standing orders, bank transfers, card reader, and via Stewardship or the Charities Aid Foundation) was appreciated by members and visitors in 2024. The majority of donations given in 2024 were made tax effectively, by the use of Gift Aid and the Gift Aid Small Donations Schemes. The PCC encourages tax-effective giving and recommends the use of Gift Aid to any who pay (or have deducted) income and/or capital gains tax. There was a good response to the use of Gift Aid in 2024. Please contact a member of the finance team if you want more information.

Expenditure:

Total expenditure for 2024 was £203,741 (2023 £205,908), being a decrease partly due to a reduction of staffing for some months of 2024. In 2024 £72,300 was paid to the Diocesan Parish Support Fund (PSF) (2023 £69,972). This contribution to the diocese is for housing, stipend and pension costs of clergy, plus amounts for diocesan central costs, clergy training and a contribution to national church funds. The PSF requires the PCC to offer a pledged contribution to the diocese by early September each year, for payment during the following year. The pledge is made prayerfully by the PCC as they apply the three main principles of the PSF, being proportionality, informed generosity and an encouragement to be self-financing. The PCC submits the annual pledge to the Archdeacon, who has accepted the pledge of £73,890 for 2025. In addition to the pledge, the diocese receives wedding and funeral fees from the PCC, and income from the Margary Trust, as explained in note 14 on page 17 of these financial statements.

Funds:

At the end of 2024 the total funds of £178,399 (2023 £183,274) included £14,275 restricted funds (2023: £22,381), a Quinquennial designated fund of £48,823 (2023: £49,436) and undesignated unrestricted funds of £115,301 (2023: £111,457) being an increase in undesignated unrestricted funds of 3.4%. The designated Quinquennial fund, is for use in attending to church repairs, following Quinquennial Inspection Reports. The next Quinquennial inspection is due in 2029. Details of all the funds at 31 December 2024 are shown in note nine of the annual accounts. We trust that the funds together with the ongoing financial support of church members, will help the parish to achieve its mission and ministry objectives for 2025.

The Future:

In November 2024 the PCC agreed budget commitments for 2025 totalling £220,535 (2024 £214,000) to progress the work and mission of the church, noting our current commitments, our vision and desire to reach out to the parish and beyond with the Gospel of the Lord Jesus Christ. The PCC trust that the members of St John's will continue to support the work of the church and the significant challenges that lie ahead, by their prayers and financial and other gifts.

Thanks:

As we thank all who contribute to St John's, we also thank the Finance Team, and particularly Carol Bagshawe for her work as PCC treasurer. The details in the 2024 annual accounts provide both encouragements and challenges. May we hear what God is saying to us through the accounts, trust Him for the future, and seek to keep in step with the Spirit, day by day.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL, ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2024

Reserves Policy:

The PCC review their reserves at their meetings, as the aim is to hold a minimum of 3 to 6 months of the previous year's regular operating expenditure as unrestricted reserves. This level is to enable the PCC to be a responsible employer and to manage its commitments, including its annual pledge to the Diocesan Parish Support Fund. In addition, a transfer of £5,000 is made each year from the General Fund to the Quinquennial Fund. The Quinquennial fund is used primarily to achieve work required, as specified in Inspecting Architect's reports following Quinquennial inspections. The next Quinquennial Survey is due to be completed in 2029.

Investment Policy:

The PCC invest funds with CCLA via a Church of England Investment Fund and a Deposit Account. The main PCC bank account is with CAF Bank Ltd. The PCC seeks to keep any surplus liquid funds in short-term deposits, which can be readily available.

The PCC are grateful for the work of the Finance Team, who themselves appreciate the engagement of the PCC in finance matters, and the support of others with particular roles relating to the finances of the church. These include the Sidespersons/Welcomers, task teams, and all who contribute to St John's, and its stewardship of resources entrusted to the PCC.

RISK ASSESSMENT

St John's Church has established a Risk Management Process to identify and manage the risks to which the Church is exposed. The PCC supports a four-stage Risk Management Process which involves (1) identifying the potential risks to which St John's is exposed and logging them in a Risk Register; (2) an assessment of the potential impact and probability of those risks crystallising; (3) an agreement that the high-level risks will have appropriate controls or action plans to mitigate them; and (4) an ongoing Monitoring Process to review the existing/new risks as well as the progress with respect to completing the high-level risk action plans. The key risk groups to which St John's is potentially exposed are: Financial, Health & Safety, Reputation, Operational, Security, Legal (Statutory Requirements) and Safeguarding.

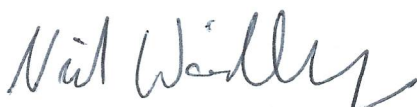
STATEMENT OF THE PCC'S RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements 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.

Signed on behalf of the PCC:



Nick Wooldridge
(Chairman)

25th March 2025

David Legg
(Secretary)



INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S FELBRIDGE

I report on the accounts of the Parochial Church Council (the PCC) of St John's, Felbridge for the year ended 31 December 2024, which are set out on pages 7 to 17.

Respective Responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

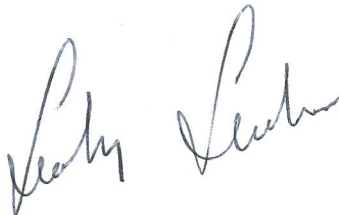
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sundry Sundaran ACA, FCCA

For and on behalf of Brooks & Co

Dated: 1st May 2025

Suite 3, Independent House
Independent Business Park
Imberhorne Lane
East Grinstead
West Sussex
RH19 1TU

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL
For the year ended 31st December 2024

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Incoming resources					
Donations and legacies	2a	156,895	25,664	182,559	189,575
Charitable activities	2b	9,325	99	9,424	5,845
Investments	2c	5,494	-	5,494	4,546
Other	2d	-	863	863	2,900
Total incoming resources		171,714	26,626	198,340	202,866
Outgoing resources:					
Raising profile	3a	1,856	-	1,856	1,951
Charitable activities	3b	157,040	44,845	201,885	203,957
Total outgoing resources		158,896	44,845	203,741	205,908
Net incoming/(outgoing) resources		12,818	(18,219)	(5,401)	(3,042)
Transfers between funds		(10,113)	10,113	-	-
Gain/(loss) on investments		526	-	526	1,993
Net movement in funds		3,231	(8,106)	(4,875)	(1,049)
Reconciliation of funds:					
Total funds brought forward		160,893	22,381	183,274	184,323
Total funds carried forward		164,124	14,275	178,399	183,274

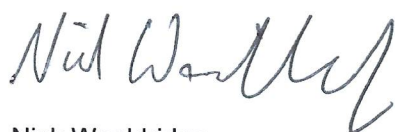
The accompanying notes on pages 9 to 17 form part of the financial statements. (The Statement of Financial Activities for the year ended 31 December 2023 is stated at Note 11.)

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

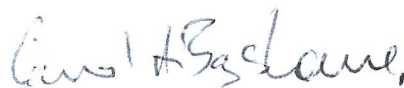
BALANCE SHEET AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	5	71	775
Investments	6	23,530	23,003
Total fixed assets		23,601	23,778
Current assets			
Debtors	7	6,852	3,930
Deposit accounts		144,507	152,032
Cash at bank and in hand		7,548	8,959
		158,907	164,921
Liabilities:			
Creditors: amounts falling due within one year	8	4,109	5,425
Net current assets		154,798	159,496
Total current assets less liabilities		178,399	183,274
NET ASSETS		£178,399	£183,274
The Funds of the Charity:			
Restricted funds	9	14,275	22,381
General Fund		115,301	111,457
Designated Fund – Quinquennial		48,823	49,436
Designated Fund – Church Building		-	-
Unrestricted funds	9	164,124	160,893
TOTAL CHARITY FUNDS		£178,399	£183,274

Approved by the Parochial Church Council on 25th March 2025 and signed on its behalf:



Nick Wooldridge



Carol Bagshawe

The accompanying notes on pages 9 to 17 form part of the financial statements

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2024

1. Accounting Policies

a Accounting convention

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, SORP (FRS 102) and the Charities Act 2011.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and by the revaluation of fixed assets. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Fund 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 - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) 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.

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

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains & losses on investments

Realised gains are recognised when investments are sold.

Unrealised gains and losses would be accounted for on a revaluation at 31 December in the year of revaluation.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2024

d Outgoing resources

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The parish contribution to the Diocesan Parish Support Fund is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10 of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected. For inalienable property acquired prior to 1995 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1995 have been capitalised in the accounts at cost and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer and AV equipment	33.3% straight line

f Current Assets

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

Short-term deposits include cash held on deposit either with the CCLA, CBF Church of England Funds, CAF Bank Ltd, or at NatWest Bank PLC. The PCC opened accounts with CAF Bank Ltd in 2016, due to the charges now applied by NatWest Bank PLC on charities with a turnover of more than £100,000.

g Going Concern

The Charity is grateful for the financial support from members of St John's. There are no material uncertainties about the charity's ability to continue as a going concern.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2024

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
2a <i>Donations and Legacies</i>				
Regular giving	115,508	5,209	120,717	141,378
Collections at services	1,954	75	2,029	2,906
Gift days	130	20,380	20,510	20,882
Sundry donations & appeals	966	-	966	1,408
Legacies	-	-	-	-
Income tax recoverable	38,337	-	38,337	23,001
	156,895	25,664	182,559	189,575
2b <i>Charitable activities</i>				
Income from use of buildings	2,824	-	2,824	2,942
Fees from weddings, funerals	3,859	-	3,859	1,429
Other activity/events	1,918	99	2,017	487
Book sales & Glebe café	724	-	724	987
	9,325	99	9,424	5,845
2c <i>Investment income</i>				
Interest	5,494	-	5,494	4,546
	5,494	-	5,494	4,546
2d <i>Other income</i>				
Energy Grant	-	-	-	1,400
Fresh Expressions CYP Grant	-	863	863	1,500
	-	863	863	2,900
Total incoming resources	171,714	26,626	198,340	202,866

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2024

3. Outgoing resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
3a Raising profile				
Communications and publicity	1,856	-	1,856	1,951
	1,856	-	1,856	1,951
3b Charitable activities				
Mission & charitable giving:				
Mission partners	-	22,750	22,750	19,040
Other mission	205	12,264	12,469	5,296
Discretionary	-	1,615	1,615	10,048
	205	36,629	36,834	34,384
Ministry costs:				
Diocesan parish contribution	72,300	-	72,300	69,972
Employees - payroll, expenses reimbursed, training	31,042	8,216	39,258	52,096
Clergy costs/expenses	20,476	-	20,476	21,741
Church operating costs	7,531	-	7,531	6,463
Church hall operating costs	4,868	-	4,868	3,029
Office running costs/sundry	2,697	-	2,697	2,687
Fees: Weddings/Funerals/SGP	2,629	-	2,629	2,138
Mission team/courses/events	-	-	-	106
Meeting Together/Worship team	429	-	429	2,506
Music & Audio	1,227	-	1,227	1,219
Youth & Children team costs	2,132	-	2,132	1,538
Youth activities	-	-	-	410
Discipleship & pastoral	650	-	650	1,951
Quinquennial work	5,612	-	5,612	-
Catering	2,044	-	2,044	2,486
Vicar recruitment	2,038	-	2,038	157
Independent examination fee	1,160	-	1,160	1,074
	156,835	8,216	165,051	169,573
Total resources expended	158,896	44,845	203,741	205,908

Restricted Church Centre Project Costs above are costs relating to the alterations to the interior of the church building, which took place in 2016. These costs include Architect's fees in connection with the lighting design and submission of proposals to the Diocesan Advisory committee during 2015. A Faculty for the work was received in October 2015, and the work was completed in 2016. However, the costs of the fixed assets purchased during the project, are charged to the accounts over a period of four years so were fully depreciated by 31 December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2024

4 Other financial activity

a *Wages and salaries*

The PCC employed an Associate Pastor until July 2024, a part-time Church Administrator, a part-time Discipleship Leader and since September 2023 a part-time Children's worker. No employee received emoluments of more than £60,000. Pension contributions (8%) are paid by the PCC, which are included in the amounts below:

	<u>2024</u>	<u>2023</u>
Associate Minister (youth & children) to July 2024	£19,041	£34,070
Administrator (Part-time)	£7,742	£7,374
Discipleship Leader (P/T and on leave for some of 2024)	£6,762	£6,599
Children's Worker (P/T and part year in 2023)	£7,612	£2,173

b *Payments to PCC members*

None of the PCC members (trustees) have been paid remuneration for being trustees. The total amount of expenses reimbursed to nine (2023: six) PCC members was £6,689 (2023 £5,848). The expenses related to travel and resources for the church.

c *Independent Examination Fees*

The amount paid in respect of the independent examination of the financial statements was £1,160 including VAT (2023 £1,074).

	<u>2024</u>	<u>2023</u>
5 Tangible fixed assets	Church Equipment	Church Equipment
	£	£
Cost or valuation		
At 1 st January 2024	70,099	70,478
Additions	-	-
Disposals	-	(379)
At 31 st December 2024	70,099	70,099
Depreciation		
At 1 st January 2024	69,324	67,485
Provided in the year	704	2,218
Disposals	-	(379)
At 31 st December 2024	70,028	69,324
Net Book amounts		
At 31 st December 2024	71	775
At 31 st December 2023	775	2,993

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2024

6 Investments. The PCC purchased £20,000 worth of units in the CCLA Church of England Investment Fund on 27th October 2020. The total valuation of those units was £23,530 on 31st December 2024 (2023: £23,003) The investments provided income of £639 in 2024 (2023 £629).

7 Debtors

	2024 £	2023 £
Income tax recoverable	3,033	3,930
Other debtors/prepayments	3,819	-
	6,852	3,930

8 Creditors: amounts falling due within a year:

	2024 £	2023 £
Accruals for Ind. Exam fee and other costs	1,100	1,050
Diocese of Southwark	1,359	903
Other creditors	1,650	3,472
	4,109	5,425

9 Statement of Funds (Comparison figures for 2023 are shown at Note 13)

	Balance b/fwd 1 Jan 2024 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance c/fwd 31 Dec 2024 £
Unrestricted Funds					
General fund	111,457	172,240	153,283	(15,113)	115,301
Mission/Youth/Quinquennial	49,436	-	5,613	5,000	48,823
Church centre project fund	-	-	-	-	-
	160,893	172,240	158,896	(10,113)	164,124
Restricted Funds					
Mission fund	3,752	20,912	24,637	750	777
Fundo project	6,992	2,566	9,558	-	-
Church centre project fund	7,024	-	-	1,200	8,224
Restricted (various small projects)	3,976	3,148	3,020	(67)	4,037
Staff fund	-	-	7,630	7,630	-
Stephen Bowen Memorial	637	-	-	-	637
Youth activities & events	-	-	-	600	600
	22,381	26,626	44,845	10,113	14,275
Total Funds	183,274	198,866	203,741	-	178,399

9a Analysis of Net assets by fund. (Comparison figures for 2023 are shown at Note 12.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2024 £	TOTAL FUNDS 2023 £
Fixed assets	9,326	14,275	23,601	23,778
Current assets	158,907	-	158,907	164,921
Current liabilities	(4,109)	-	(4,109)	(5,425)
	164,124	14,275	178,399	183,274

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) **For the year ended 31st December 2024**

Church Centre Project Funds

In 2004 the PCC decided to plan to provide renewed church buildings/centre at some time in the future. To prepare for this the PCC opened a restricted fund and also designated some of its unrestricted reserves for this purpose. The restricted fund is used to receive specific donations for and to pay relevant costs relating to the church buildings. These funds were used in 2012 and in 2016 for the internal alterations to the church buildings and since for the depreciation and replacement of the assets acquired during those projects.

Fabric/Quinquennial Fund

The PCC set aside funds to prepare for potential large costs incurred in maintaining the buildings and as a result of Quinquennial Inspections. £5,000 is transferred from the general fund on an annual basis to cover any such expenditure. The fund has been used for relevant work, particularly in 2024 for adding a rail to the west boundary of the car park and replacing the door on the churchyard shed. The fund will continue to be used for re-pointing and other work as required. The next Quinquennial Survey is due in 2029, after which further work may be required. The fund balance on 31st December 2024 was £48,823 (2023: £49,436).

Mission Fund

The PCC offer the congregation an opportunity to make donations to a restricted fund for mission outside Felbridge Parish. Donations to this fund are encouraged on a special annual world mission gift day. The fund is used to support mission partners, projects and charities approved by the PCC. The mission fund movements show monies received as a result of World Mission Gift Days, as well as payments from the fund. The mission links supported by the PCC are currently Church Army, Church Mission Society, the Anglican Church in Argentina, Church Pastoral Aid Society, St Catherine's Hospice, Tearfund, WelCare, and Wycliffe Bible Translators. The PCC encourages prayer and financial support for these links. It also reviews mission links from time to time and agrees allocations of monies from this fund at least once a year.

Staff Fund

The PCC agreed to employ members of staff and created a restricted staff fund in 2008 to encourage financial support for staff costs. The PCC employed a part-time church administrator from April 2014 and a youth minister from July 2017 until July 2024. From July 2020 two associate pastors were employed rather than one youth minister. Since March 2021 a part-time discipleship leader, and since September 2023 a part-time Children's worker have been employed. One associate pastor moved to a position in a mission agency in October 2022, by which time the parish had received a Curate. The staff fund enables any person who wishes to make donations specifically for use in meeting staff employment costs.

10 CHURCH & HALL REFURBISHMENTS

In order to enhance our contact and service to the residents of the parish and beyond, a major upgrade was made to the church hall during 2012 which included new roofing, a high level of insulation, new heating system, entrance, and toilets plus an enlarged fully equipped kitchen at a total cost of £152,880. In 2015 a faculty was granted to carry out works to improve access, and to update the heating, lighting, seating, audio visual facilities in the church. This work took place in 2016 at a total cost of £162,983, including the purchase of fixed assets totalling £47,673. The fixed assets were depreciated over a period of four years, and so were fully depreciated by 31st December 2021. Some enhancements to technical equipment have been made in recent years as required, for live streaming and other church ministry purposes.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2024

11 STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Incoming resources					
Donations and legacies	2a	145,159	44,416	189,575	181,455
Charitable activities	2b	5,845	-	5,845	11,915
Investments	2c	4,546	-	4,546	1,309
Other	2d	1,400	1,500	2,900	2,400
Total incoming resources		156,950	45,916	202,866	197,079
Outgoing resources:					
Raising profile	3a	1,951	-	1,951	1,950
Charitable activities	3b	134,705	69,252	203,957	199,454
Total outgoing resources		136,656	69,252	205,908	201,404
Net incoming/(outgoing) resources		20,294	(23,336)	(3,042)	(4,325)
Transfers between funds		(33,451)	33,451	-	-
Gain/(loss) on investments		1,993	-	1,993	(2,789)
Net movement in funds		(11,164)	10,115	(1,049)	(7,114)
Reconciliation of funds:					
Total funds brought forward		172,057	12,266	184,323	191,437
Total funds carried forward		160,893	22,381	183,274	184,323

12 Analysis of Net assets by fund at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Fixed assets	1,397	22,381	23,778	24,003
Current assets	164,921	-	164,921	179,935
Current liabilities	(5,425)	-	(5,425)	(19,615)
	160,893	22,381	183,274	184,323

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2024

13 Statement of Funds at 31 December 2023

	Balance b/fwd 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2023
	£	£	£	£	£
Unrestricted Funds					
General fund	127,621	156,950	130,042	(43,072)	111,457
Mission/Youth/Quinquennial Church centre project fund	44,436 -	- -	6,614 -	11,614 -	49,436 -
	<u>172,057</u>	<u>156,950</u>	<u>136,656</u>	<u>(31,458)</u>	<u>160,893</u>
Restricted Funds					
Mission fund	2,968	20,912	20,128	-	3,752
Fundo project	-	8,492	1,500	-	6,992
Church centre project fund	6,779	245	-	-	7,024
Restricted (various small projects)	1,882	15,008	12,914	-	3,976
Staff fund	-	1,259	34,300	33,041	-
Stephen Bowen Memorial	637	-	-	-	637
Youth activities & events	-	-	410	410	-
	<u>12,266</u>	<u>45,916</u>	<u>69,252</u>	<u>33,451</u>	<u>22,381</u>
Total Funds	<u>184,323</u>	<u>202,866</u>	<u>205,908</u>	<u>1,993</u>	<u>183,274</u>

14 FELBRIDGE ST JOHN'S STIPEND ACCOUNT - MARGARY TRUST - VICAR'S ENDOWMENT

The late Ivan Donald Margary, the former Patron of Felbridge Parish and a local historian and archaeologist who lived at Yew Lodge and worshipped at St. John's, Felbridge created a Trust on 2nd January 1961 between himself and the Rochester and Southwark Diocesan Church Trust (RSDCT). The Trust was created with some investments (some £6,000 to £7,000 in stocks and shares) and it was the duty of the RSDCT to manage the fund and use the income to augment the stipend of the Incumbent of Felbridge Parish.

In the late 1980's and early 1990's discussions took place involving the Diocese, Lawyers, the Parish and the Incumbent when some agreements were reached. Since 1994 the income from the Margary Trust fund has been paid to the Diocesan Stipends Fund rather than directly to the Incumbent. The income from the Margary Trust remains restricted for the support of the Incumbent of Felbridge, but little as augmentation, but mostly as part of the funding of the Incumbent's stipend. The income from the Margary Trust is therefore paid to the Incumbent of Felbridge via the Diocesan Stipends Fund, and not directly, and is shown on an Incumbent's payslips, not as augmentation, but as part of the Incumbent's stipend. It was agreed that the Incumbent of Felbridge should receive an additional £500 per annum as an attempt to reflect the wishes of the late Mr Margary. During a vacancy the income is added to the capital of the fund, after deduction of specific costs as specified in the Declaration of Trust.

For legal reasons the Margary Trust remains in the name of Felbridge, St John's as managing trustees, but the Fund (number 0359) is held by the Diocesan Board of Finance (DBF) as Custodian Trustee, as the RSDCT was dissolved on 14th August 2001. We calculate that the Margary Trust investments generated income totalling £14,183 during 2024 (2023 £13,889) and the bid price value of the investments at 31st December 2024 was £522,616 (2023 £510,921). These figures reflect the fact that the income between 1st January 2013 and 10th April 2016 had to be added to the capital in view of the incumbency vacancy during that period. The diocese benefits from the income from the Trust, so the PCC include this income stream in their discussions and calculations, as they prayerfully agree an annual pledge to the Diocesan Parish Support Fund.

Accounts

CHURCH OF ENGLAND

ST JOHN'S CHURCH, FELBRIDGE
ANNUAL REPORT 2023

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST JOHN'S FELBRIDGE**

Registered Charity number 1132388

For the year ended 31 December 2023

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St John's Church, Felbridge

Vicar

The Revd Mark Francis, (to 31 December 2023)
The Vicarage, 8 The Glebe, Felbridge, East Grinstead RH19 2QT

Independent Examiner:

Mrs Sundry Sundaran, ACA, FCCA. Brooks & Co. Chartered Accountants,
Suite 3, Independent House, Independent Business Park, Imberhome Lane,
East Grinstead, West Sussex, RH19 1TU

Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
NatWest plc, 15, London Road, EG, RH19 1GP

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2023

The Parochial Church Council has pleasure in presenting its report and Financial Statements of the Charity for the year ended 31st December 2023. The Financial Statements have been prepared in accordance with the policies set out on page 9 and comply with the Church Accounting Regulations 2006 and applicable law.

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St John's, Felbridge was registered as a charity on 28th October 2009, and its governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules. The Charity registration number is 1132388.

During the year, the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar: (Chair to July 2023)	Mark Francis	(until 31 December 2023)
Curate: (co-opted)	Rob Hindmarch	(from 26 th June 2022)
Reader: (co-opted)	Nick Smith	
Churchwarden: (Ex-Officio)	Chris Bowes	(until Meeting of Parishioners 2024)
Churchwarden: (Ex-Officio) (Vice Chair)	Phil Tadman	(until Meeting of Parishioners 2024)
Representatives on the Deanery Synod:	David Brows	(until APCM 2026)
	Grant Pyner	(until APCM 2026)
	Nick Smith	(until APCM 2026)
	Phil Tadman	(until APCM 2023)
	Brenda Wilkinson	(until APCM 2026)
Elected members:	Carol Bagshawe (Treasurer)	(until APCM 2025)
	Tim Cole	(until APCM 2026)
	Jeremy Ellwood	(until APCM 2025)
	Malcolm Francis	(until APCM 2023)
	David Legg (Secretary)	(until APCM 2026)
	Miriam Markham	(until APCM 2023)
	Elizabeth Purdy	(until APCM 2026)
	Quentin Purdy	(until APCM 2026)
	Mary Pyner	(until APCM 2025)
	Rowan Saunders	(until APCM 2025)
	Arno Viviers	(until APCM 2025)
	Brenda Wilkinson	(until APCM 2023)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods plus up to twelve members of the church who are elected at the Annual Parochial Church Meeting (APCM). Church members are warmly encouraged to stand for election to the PCC, and we try to ensure a balance of skills and experience where possible. The 2023 Meeting of Parishioners and the APCM took place on 23rd May 2023.

Objectives and activities

The primary objective of St John's PCC is the promotion of the Gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England, and our mission statement is 'to gather, grow and go' as followers of Jesus Christ'. The PCC has the responsibility of cooperating with the Vicar, the Revd Mark Francis (until 31 December 2023) in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC has given consideration to the Charity Commission's general guidance on public benefit under Section 17 of the 2011 Charities Act.

Electoral Roll and Church Attendance

Following the annual revision of the Electoral Roll (ER) in 2023 there were 191 people (2022:193) on the ER on 23rd May 2023, 44 (2022:47) of whom were resident within the parish. Six (2022: 13) new members were added during the year with a loss of eight (2022: seven) members in the same period.

The revision of the ER in April 2023 means that it reflects the regular commitment to St John's as names have been removed due to death and members who had moved since the last new ER was made in 2019.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2023

The average weekly attendance on a usual Sunday in 2023 was as follows: 10:00 am service - adults 63 (2022: 76) and 20 (2022: 20) children; 10:00 am livestream (50 views); 6 pm service - adults 35 (2022:39) and 11 (2022:12) youth; Mondays (Communion Service/Connections Praise) at 2:00 pm 34 adults and St John's online 17 adults. The Verve/TBS youth groups saw around 20 attendees each week and XTB in Felbridge Primary School averaged 17 children each week.

The total average attendance on a Sunday across both services in October 2023 was 98 adults and 31 young people under 16 (plus 50 YouTube views for those attending online). By comparison, the average weekly attendance on a usual Sunday in 2022 was 115 adults and 32 young people under 16 (plus 95 people making YouTube views). Those who attend more than one service are only counted once.

The 'worshipping community' at the end of 2023 was 288 (307 in 2022), including 71 (2022:77) under 16, as reported on the 2023 Church of England statistics for mission return.

The Rock, BOSS and Verve children and youth and groups continued to meet in weekly. The TBS Group that met in church on Friday evenings after Verve in 2022 did not meet in 2023.

ACHIEVEMENTS OF THE YEAR

The 2023 APCM was held on 23rd May and at the preceding Meeting of Parishioners, Phil Tadman and Chris Bowes were elected as Churchwardens. At the APCM itself, David Browns, Grant Pyner, Nick Smith and Brenda Wilkinson were nominated and accepted as Deanery Synod representatives and automatically became members of the PCC. Malcolm Francis, David Legg, Miriam Markham and Brenda Wilkinson had reached the end of their three-year terms as PCC members. Malcolm and Miriam stood down but David and Brenda were willing to stand for membership again, Brenda as Deanery Synod representative, and both were duly nominated and accepted. In addition, there were three further nominations for PCC membership – Tim Cole, Elizabeth Purdy and Quentin Purdy – and all were accepted.

This gave a total PCC membership for the coming year of seventeen – Mark Francis as Chair until his final PCC meeting in July 2023; two churchwardens; four Deanery Synod representatives, eight lay members and two ex officio members (Rob Hindmarch and Nick Smith). At the PCC meeting on 30th May 2023, the PCC elected David Legg as Secretary and Electoral Roll Officer and Carol Bagshawe as Treasurer. The PCC met six times during 2023 for its bi-monthly meetings with an additional meeting held on November 1st 2023, this being the 'Preliminary Vacancy Meeting/Pre-Section 11 Meeting', the first stage in the process to recruit a new vicar of St John's. Average attendance for the year's meetings was twelve.

PCC meetings always begin with a Bible reading and a time of prayer in order to seek the Lord's guidance in its discussions and prayer continues at intervals during the meetings. Each meeting includes a review of both the church's finances and safeguarding. Task Team leaders also present a report of the activities of their teams since the preceding meeting.

The rich and varied topics discussed by the PCC during the year included:

- ongoing discussion of, and the PCC response to, the Church of England's Living in Love and Faith and Prayers of Love and Faith process including agreement of a PCC Resolution on the subject
- the St John's Vision
- the St John's team visit to Uganda
- revisiting the Youth Team Environmental Report and proposals
- changes to the PCC staff team including the appointment of a Children's Worker (Roxi Cole)
- reviews of the Glebe Café/Community Fridge project
- Following Mark's decision to step down as vicar due to ill health, there was discussion about the vacancy procedure and the arrangements that needed to be put in place to achieve an appointment of a successor. The PCC formed a Vacancy Working Group to draft a Parish Profile, a prerequisite to advertising the vacancy.

Amongst other topics discussed were remuneration for PCC employees; the Parish Support Fund and our contributions to it; Rob Hindmarch's Pilgrimage to the Holy Land; plans for the Coronation weekend and the distribution of funds raised through the World Mission Gift Day. Many other matters were discussed as part of individual team reports.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2023

FINANCIAL REVIEW

We are grateful to all those who support St John's through their prayers and donations. We thank God for the response and generosity of church members during 2023. Although it was a difficult year for many, donations increased by 4.5%. Many church members have a valid gift aid declaration in place, which increases donations made by 25%. The 2023 finances enabled the mission and ministry of St John's to proceed without a need to change the budget for 2023 that had been agreed by the PCC in November 2022. 2023 again highlighted the importance of regular voluntary income provided by members. Standing orders and bank transfers are well used, and the card reader facility was also well used in 2023. Although the agreed budget for 2023 was not amended, the PCC felt able to fund the appointment of a 10 hours a week Children's worker from September 2023. The full annual accounts are available on pages seven to seventeen of this annual report. Some points of interest are as follows:

Result:

It is encouraging to note that the total funds of the PCC only decreased by £1,049 during 2023 compared to a decrease of £7,114 in 2022. The total funds on 31 December 2023 were £183,274 (2022: £184,323). However, the total funds included £22,381 restricted funds (2022: £12,266), the balance of funds being designated £49,436 (2022: £44,436) and undesignated unrestricted reserves of £111,457 (2022: £127,621) being a decrease of 12.7%.

Income:

Total income was £202,866 which was £5,787 (2.9%) more than the 2022 total of £197,079. In addition to the increase in general giving by church members, there was a significant increase in restricted income, due to a team visit to mission partners in Uganda, and some giving related to the ill health of the vicar. In addition, the PCC received two grants totalling £2,900 in 2023 and the investment income rose to £4,546 (2022: £1,309) due to higher interest rates. The range of methods available to make financial contributions (standing orders, bank transfers, card reader, and the use of Stewardship and the Charities Aid Foundation) was appreciated by members and visitors in 2023. The majority of donations given in 2023 were made tax effectively, by the use of Gift Aid and the Gift Aid Small Donations Schemes, administered by His Majesty's Revenue and Customs. The PCC encourages tax-effective giving and recommends the use of Gift Aid to any who pay (or have deducted) income and/or capital gains tax. Please contact a member of the finance team if you want more information.

Expenditure:

Total expenditure for 2023 was £205,908 (2022 £201,404), being an increase of just over two percent in 2023 compared to 2022. The sum of £69,972 was paid to the Diocesan Parish Support Fund (PSF) in 2023 (2022 £68,600). This contribution to the diocese is for housing, stipend and pension costs of clergy, plus amounts for diocesan central costs, clergy training and a contribution to national church funds. The PSF requires the PCC to offer a pledged contribution to the diocese by early September each year, for payment during the following year. The pledge is made by the PCC as they apply the three main principles of the PSF, being proportionality, informed generosity and an encouragement to be self-financing. The PCC submits the annual pledge to the Archdeacon, who has accepted the pledge of £73,300 for 2024. In addition to the pledge, the diocese receives wedding and funeral fees from the PCC, and income from the Margary Trust, as explained on page 17, note 14 of the financial statements.

Funds:

As stated above, the funds totalled £183,274 at the end of 2023 (2022 £184,323). The funds include a designated Quinquennial fund, for use in attending to church repairs, following Quinquennial Inspection Reports. The next inspection is due in 2024. Details of the funds at 31 December 2023 are shown in note 9 of the accounts. We trust that the funds together with the ongoing financial support of church members, will help the parish achieve its mission and ministry objectives for 2024.

The Future:

In November 2023 the PCC agreed 2024 budget commitments totalling £214,000 (2023 £202,000) to progress the work and mission of the church, noting our current commitments, our vision and desire to reach out to the parish and beyond with the Gospel of the Lord Jesus Christ. The PCC trust that the members of St John's will continue to support the work of the church and the significant challenges that lie ahead, by their prayers and financial gifts.

Thanks: As we thank all those who contribute to St John's, we also thank members of the finance team, and particularly Carol Bagshawe for her work as PCC treasurer, and the other members of the finance team. The details in the 2023 annual accounts provide both encouragements and challenges. May we hear what God is saying to us as we review the accounts, trust Him for the future, and seek to keep in step with the Spirit, day by day.

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL,
ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2023**

Reserves Policy:

The PCC review their reserves at their meetings, as the aim is to hold a minimum of three months of the previous year's regular operating expenditure as unrestricted reserves. This level is to enable the PCC to be a responsible employer and to manage its commitments, including its annual pledge to the Diocesan Parish Support Fund. In addition, a transfer of £5,000 is made each year from the General Fund to the Quinquennial Fund. The Quinquennial fund is used primarily to achieve work required, as specified in Inspecting Architect's reports following Quinquennial inspections. The next Quinquennial Survey is due to be completed in 2024.

Investment Policy:

The PCC invest funds with CCLA via a Church of England Investment Fund and a Deposit Account. The main PCC bank account is with CAF Bank Ltd. The PCC seeks to keep any surplus liquid funds in short-term deposits, which can be readily available, but interest rates remain very low.

The PCC are grateful for the work of the Finance Team, who themselves appreciate the engagement of the PCC in finance matters, and the support of others with particular roles relating to the finances of the church. These include the Sidespersons/Welcomers, task teams, and all who contribute to St John's, and its stewardship of resources entrusted to the PCC.

RISK ASSESSMENT

St John's Church has established a Risk Management Process to identify and manage the risks to which the Church is exposed. The PCC supports a four-stage Risk Management Process which involves (1) identifying the potential risks to which St John's is exposed and logging them in a Risk Register; (2) an assessment of the potential impact and probability of those risks crystallising; (3) an agreement that the high-level risks will have appropriate controls or action plans to mitigate them; and (4) an ongoing Monitoring Process to review the existing/new risks as well as the progress with respect to completing the high-level risk action plans. The key risk groups to which St John's is potentially exposed are: Financial, Health & Safety, Reputation, Operational, Security, Legal (Statutory Requirements) and Safeguarding.

STATEMENT OF THE PCC'S RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements 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.

Signed on behalf of the PCC:



Philip Tadman
(Chairman)

19th March 2024



David Legg
(Secretary)

INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S FELBRIDGE

I report on the accounts of the Parochial Church Council (the PCC) of St John's, Felbridge for the year ended 31 December 2023, which are set out on pages 7 to 17.

Respective Responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

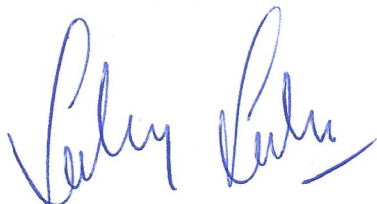
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Sundry Sundaran ACA, FCCA

For and on behalf of Brooks & Co

Dated: April 2024

Suite 3, Independent House
Independent Business Park
Imberhorne Lane
East Grinstead
West Sussex
RH19 1TU

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL
For the year ended 31st December 2023

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
Incoming resources					
Donations and legacies	2a	145,159	44,416	189,575	181,455
Charitable activities	2b	5,845	-	5,845	11,915
Investments	2c	4,546	-	4,546	1,309
Other	2d	1,400	1,500	2,900	2,400
Total incoming resources		156,950	45,916	202,866	197,079
Outgoing resources:					
Raising profile	3a	1,951	-	1,951	1,950
Charitable activities	3b	134,705	69,252	203,957	199,454
Total outgoing resources		136,656	69,252	205,908	201,404
Net incoming/(outgoing) resources		20,294	(23,336)	(3,042)	(4,325)
Transfers between funds		(33,451)	33,451	-	-
Gain/(loss) on investments		1,993	-	1,993	(2,789)
Net movement in funds		(11,164)	10,115	(1,049)	(7,114)
Reconciliation of funds:					
Total funds brought forward		172,057	12,266	184,323	191,437
Total funds carried forward		160,893	22,381	183,274	184,323

The accompanying notes on pages 9 to 17 form part of the financial statements. (The Statement of Financial Activities for the year ended 31 December 2022 is stated at Note 11.)

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

BALANCE SHEET AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	5	775	2,993
Investments	6	23,003	21,010
Total fixed assets		<u>23,778</u>	<u>24,003</u>
Current assets			
Debtors	7	3,930	9,875
Deposit accounts		152,032	143,511
Cash at bank and in hand		8,959	26,549
		<u>164,921</u>	<u>179,935</u>
Liabilities:			
Creditors: amounts falling due within one year	8	<u>5,425</u>	<u>19,615</u>
Net current assets		159,496	160,320
Total current assets less liabilities		<u>183,274</u>	<u>184,323</u>
NET ASSETS		<u>£183,274</u>	<u>£184,323</u>
The Funds of the Charity:			
Restricted funds	9	22,381	12,266
General Fund		111,457	127,621
Designated Fund – Quinquennial		49,436	44,436
Designated Fund – Church Building		-	-
Unrestricted funds	9	<u>160,893</u>	<u>172,057</u>
TOTAL CHARITY FUNDS		<u>£183,274</u>	<u>£184,323</u>

Approved by the Parochial Church Council on 19th March 2024 and signed on its behalf:



Carol Bagshawe



Philip Tadman

The accompanying notes on pages 9 to 17 form part of the financial statements

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2023

1. Accounting Policies

a Accounting convention

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, SORP (FRS 102) and the Charities Act 2011.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and by the revaluation of fixed assets. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Fund 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 - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) 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.

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

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains & losses on investments

Realised gains are recognised when investments are sold.

Unrealised gains and losses would be accounted for on a revaluation at 31 December in the year of revaluation.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

d Outgoing resources

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The parish contribution to the Diocesan Parish Support Fund is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10 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 accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected. For inalienable property acquired prior to 1995 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1995 have been capitalised in the accounts at cost and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer and AV equipment	33.3% straight line

f Current Assets

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

Short-term deposits include cash held on deposit either with the CCLA, CBF Church of England Funds, CAF Bank Ltd, or at NatWest Bank PLC. The PCC opened accounts with CAF Bank Ltd in 2016, due to the charges now applied by NatWest Bank PLC on charities with a turnover of more than £100,000.

g Going Concern

The Charity is grateful for the financial support from members of St John's. There are no material uncertainties about the charity's ability to continue as a going concern. We are grateful that to date we have not suffered a more substantial reduction in income due to the pandemic, or its impact on the economy, but the PCC remain alert to this possibility.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2023

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
2a <i>Donations and Legacies</i>				
Regular giving	118,389	22,989	141,378	120,556
Collections at services	2,606	300	2,906	4,822
Gift days	-	20,882	20,882	20,449
Sundry donations & appeals	1,163	245	1,408	5,041
Legacies	-	-	-	-
Income tax recoverable	23,001	-	23,001	30,587
	145,159	44,416	189,575	181,455
2b <i>Charitable activities</i>				
Income from use of buildings	2,942	-	2,942	3,338
Fees from weddings, funerals	1,429	-	1,429	4,562
Other activity/events	487	-	487	3,241
Book sales & Glebe café	987	-	987	774
	5,845	-	5,845	11,915
2c <i>Investment income</i>				
Interest	4,546	-	4,546	1,309
	4,546	-	4,546	1,309
2d <i>Other income</i>				
Energy Grant	1,400	-	1,400	1,400
Fresh Expressions Grant	-	1,500	1,500	1,000
	1,400	1,500	2,900	2,400
Total incoming resources	156,950	45,916	202,866	197,079

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

3. Outgoing resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
3a Raising profile				
Communications and publicity	1,951	-	1,951	1,950
	1,951	-	1,951	1,950
3b Charitable activities				
Mission & charitable giving:				
Mission gift day	-	19,040	19,040	20,250
Other mission	217	5,079	5,296	1,732
Discretionary/Glebe Café	98	9,950	10,048	385
	315	34,069	34,384	22,367
Ministry costs:				
Diocesan parish contribution	69,972	-	69,972	68,600
Employees - payroll, expenses reimbursed, training	17,344	34,752	52,096	65,455
Clergy costs/expenses	21,741	-	21,741	13,255
Church operating costs	6,463	-	6,463	5,925
Church hall operating costs	3,029	-	3,029	2,629
Office running costs/sundry	2,666	21	2,687	3,631
Fees: Wedding/Funeral/CTEG/SGP	2,138	-	2,138	3,884
Mission team/courses/events	106	-	106	150
Meeting Together/Worship team	2,506	-	2,506	2,220
Music & Audio	1,219	-	1,219	1,026
Youth & Children team costs	1,538	-	1,538	3,353
Youth activities	-	410	410	2,270
Discipleship & pastoral	1,951	-	1,951	497
Quinquennial work	-	-	-	-
Catering	2,486	-	2,486	3,106
Ministry of Flowers	157	-	157	36
Independent examination fee	1,074	-	1,074	1,050
	134,390	35,183	169,573	177,087
Total resources expended	136,656	69,252	205,908	201,404

Restricted Church Centre Project Costs above are costs relating to the alterations to the interior of the church building, which took place in 2016. These costs include Architect's fees in connection with the lighting design and submission of proposals to the Diocesan Advisory committee during 2015. A Faculty for the work was received in October 2015, and the work was completed in 2016. However, the costs of the fixed assets purchased during the project, are charged to the accounts over a period of four years so were fully depreciated by 31 December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

4 Other financial activity

a *Wages and salaries*

The PCC employed one Associate Pastor for the year, a part-time Church Administrator, a part-time Discipleship Leader and since September 2023 a Children's worker. No employee received emoluments of more than £60,000. Pension contributions (8%) are paid by the PCC, which are included in the amounts below:

	<u>2023</u>	<u>2022</u>
Associate Minister (full year)	£34,070	£31,892
Associate Minister (part year in 2022)	-	£24,822
Administrator (part year in 2022)	£7,374	£4,079
Discipleship Leader (on leave for much of 2022)	£6,599	£1,883
Children's Worker (part year in 2023)	£2,173	-

b *Payments to PCC members*

None of the PCC members (trustees) have been paid remuneration for being trustees. The total amount of expenses reimbursed to 6 (2022: 4) PCC members was £5,848 (2022 £6,493). The expenses related to travel and resources for the church.

c *Independent Examination Fees*

The amount paid in respect of the independent examination of the financial statements was £1,074 including VAT (2022 £1,050).

5 Tangible fixed assets	2023	2022
Cost or valuation	Church Equipment	Church Equipment
	£	£
At 1 st January 2023	70,478	72,795
Additions	-	-
Disposals	(379)	(2,317)
At 31 st December 2023	<u>70,099</u>	<u>70,478</u>
Depreciation		
At 1 st January 2023	67,485	67,296
Provided in the year	2,218	2,506
Disposals	(379)	(2,317)
At 31 st December 2023	<u>69,324</u>	<u>67,485</u>
Net Book amounts		
At 31 st December 2023	<u>775</u>	<u>2,993</u>
At 31 st December 2022	<u>2,993</u>	<u>5,499</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

6 Investments. The PCC purchased £20,000 worth of units in the CCLA Church of England Investment Fund on 27th October 2020. The total valuation of those units was £23,003 on 31st December 2023 (2022: £21,010) The investments provided income of £629 in 2023 (2022 £625).

7 Debtors

	2023	2022
	£	£
Income tax recoverable	3,930	9,800
Other debtors/prepayments	-	75
	3,930	9,875

8 Creditors: amounts falling due within a year:

	2023	2022
	£	£
Accruals for Ind. Exam fee and other costs	1,050	1,050
Diocese of Southwark	903	14,084
Other creditors	3,472	4,481
	5,425	19,615

9 Statement of Funds (Comparison figures for 2022 are shown at Note 13)

	Balance b/fwd 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2023
	£	£	£	£	£
Unrestricted Funds					
General fund	127,621	156,950	130,042	(43,072)	111,457
Mission/Youth/Quinquennial	44,436	-	6,614	11,614	49,436
Church centre project fund	-	-	-	-	-
	172,057	156,950	136,656	(31,458)	160,893
Restricted Funds					
Mission fund	2,968	20,912	20,128	-	3,752
Fundo project	-	8,492	1,500	-	6,992
Church centre project fund	6,779	245	-	-	7,024
Restricted (various small projects)	1,882	15,008	12,914	-	3,976
Staff fund	-	1,259	34,300	33,041	-
Stephen Bowen Memorial	637	-	-	-	637
Youth activities & events	-	-	410	410	-
	12,266	45,916	69,252	33,451	22,381
Total Funds	184,323	202,866	205,908	1,993	183,274

9a Analysis of Net assets by fund. (Comparison figures for 2022 are shown at Note 12.)

	Unrestricted Funds	Restricted Funds	TOTAL FUNDS 2023	TOTAL FUNDS 2022
	£	£	£	£
Fixed assets	1,397	22,381	23,778	24,003
Current assets	164,921	-	164,921	179,935
Current liabilities	(5,425)	-	(5,425)	(19,615)
	160,893	22,381	183,274	184,323

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

Church Centre Project Funds

In 2004 the PCC decided to plan to provide renewed church buildings/centre at some time in the future. To prepare for this the PCC opened a restricted fund and also designated some of its unrestricted reserves for this purpose. The restricted fund is used to receive specific donations for and to pay relevant costs relating to the church buildings. These funds were used in 2012 and in 2016 for the internal alterations to the church buildings and since for the depreciation of the assets acquired during the project.

Fabric/Quinquennial Fund

The PCC set aside funds to prepare for potential large costs incurred every five years as a result of Quinquennial Inspections. £5,000 is transferred from the general fund on an annual basis to cover any such expenditure. The fund has been used for relevant work since the 2019 inspection, particularly in relation to removing asbestos from the churchyard shed, and the fund will be used for re-pointing and other work still required. The next Quinquennial Survey is due in 2024, after which further work may be required. The fund balance on 31st December 2023 was £49,436 (2022: £44,436).

Mission Fund

The PCC offer the congregation an opportunity to make donations to a restricted fund for mission outside Felbridge Parish. Donations to this fund are encouraged on a special annual world mission gift day. The fund is used to support mission partners, projects and charities approved by the PCC. The mission fund movements show monies received as a result of World Mission Gift Days, and payments from the fund. The mission links supported by the PCC are Church Army, Church Mission Society, Anglican Church in Argentina, Church Pastoral Aid Society, St Catherine's Hospice, Tearfund, WelCare, and Wycliffe Bible Translators. The PCC encourages prayer and financial support for these links. It also agrees an allocation of monies from this fund at least once a year.

Staff Fund

The PCC agreed to employ members of staff and created a restricted staff fund in 2008 to encourage financial support for staff costs. The PCC employed a part-time church administrator from April 2014 and a youth minister from July 2017 until June 2020. From July 2020 two associate pastors were employed rather than one youth minister. Since March 2021 a part-time discipleship leader. The PCC has also employed a part-time Children's worker since September 2023. One associate pastor moved to a position in a mission agency in October 2022, by which time the parish had received a Curate. The staff fund enables any person who wishes to make donations specifically for use in meeting staff employment costs.

10 CHURCH & HALL REFURBISHMENTS

In order to enhance our contact and service to the residents of the parish and beyond, a major upgrade was made to the church hall during 2012 which included new roofing, a high level of insulation, new heating system, entrance, and toilets plus an enlarged fully equipped kitchen at a total cost of £152,880. In 2015 a Faculty was granted to carry out works to improve access, and to update the heating, lighting, seating, audio visual facilities in the church. This work took place in 2016 at a total cost of £162,983, including the purchase of fixed assets totalling £47,673. The fixed assets were depreciated over a period of four years, and so were fully depreciated by 31st December 2021. Some enhancements to technical equipment have been made in recent years as required, for live streaming and other church ministry purposes.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2023

11 STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Incoming resources					
Donations and legacies	2a	140,453	41,002	181,455	164,749
Charitable activities	2b	8,674	3,241	11,915	3,483
Investments	2c	1,309	-	1,309	642
Other	2d	2,400	-	2,400	-
Total incoming resources		152,836	44,243	197,079	168,874
Outgoing resources:					
Raising profile	3a	1,950	-	1,950	2,099
Charitable activities	3b	123,900	75,554	199,454	193,765
Total outgoing resources		125,850	75,554	201,404	195,864
Net incoming/(outgoing) resources		26,986	(31,311)	(4,325)	(26,990)
Transfers between funds		(36,209)	36,209	-	-
Gain/(loss) on investments		(2,789)	-	(2,789)	2,992
Net movement in funds		(12,012)	4,898	(7,114)	(23,998)
Reconciliation of funds:					
Total funds brought forward		184,069	7,368	191,437	215,435
Total funds carried forward		172,057	12,266	184,323	191,437

12 Analysis of Net assets by fund at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Fixed assets	11,737	12,266	24,003	29,298
Current assets	179,935	-	179,935	170,158
Current liabilities	(19,615)	-	(19,615)	(8,019)
	172,057	12,266	184,323	191,437

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2023

13 Statement of Funds at 31 December 2022

	Balance b/fwd 1 Jan 2022	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2022
	£	£	£	£	£
Unrestricted Funds					
General fund	144,633	152,836	125,850	(43,998)	127,621
Mission/Youth/Quinquennial	39,436	-	-	5,000	44,436
Church centre project fund	-	-	-	-	-
	<u>184,069</u>	<u>152,836</u>	<u>125,850</u>	<u>(38,998)</u>	<u>172,057</u>
Restricted Funds					
Mission fund	3,282	20,470	20,784	-	2,968
Church centre project fund	3,449	3,330	-	-	6,779
Restricted (various small projects)	-	4,035	2,149	(3)	1,883
Staff fund	-	14,138	49,759	35,621	-
Stephen Bowen Memorial	637	-	-	-	637
Youth activities & events	-	2,270	2,862	591	-
	<u>7,368</u>	<u>44,243</u>	<u>75,554</u>	<u>36,209</u>	<u>12,266</u>
Total Funds	<u>191,437</u>	<u>197,079</u>	<u>201,404</u>	<u>(2,789)</u>	<u>184,323</u>

14 FELBRIDGE ST JOHN'S STIPEND ACCOUNT - MARGARY TRUST - VICAR'S ENDOWMENT

The late Ivan Donald Margary, the former Patron of Felbridge Parish and a local historian and archaeologist who lived at Yew Lodge and worshipped at St. John's, Felbridge created a Trust on 2nd January 1961 between himself and the Rochester and Southwark Diocesan Church Trust (RSDCT). The Trust was created with some investments (some £6,000 to £7,000 in stocks and shares) and it was the duty of the RSDCT to manage the fund and use the income to augment the stipend of the Incumbent of Felbridge Parish.

In the late 1980's and early 1990's discussions took place involving the Diocese, Lawyers, the Parish and the Incumbent when some agreements were reached. Since 1994 the income from the Margary Trust fund has been paid to the Diocesan Stipends Fund rather than directly to the Incumbent. The income from the Margary Trust remains restricted for the support of the Incumbent of Felbridge, but little as augmentation, but mostly as part of the funding of the Incumbent's stipend. The income from the Margary Trust is therefore paid to the Incumbent of Felbridge via the Diocesan Stipends Fund, and not directly, and is shown on an Incumbent's payslips, not as augmentation, but as part of the Incumbent's stipend. It was agreed that the Incumbent of Felbridge should receive an additional £500 per annum as an attempt to reflect the wishes of the late Mr Margary. During a vacancy the income is added to the capital of the fund, after deduction of specific costs as specified in the Declaration of Trust.

For legal reasons the Margary Trust remains in the name of Felbridge, St John's as managing trustees, but the Fund (number 0359) is held by the Diocesan Board of Finance (DBF) as Custodian Trustee, as the RSDCT was dissolved on 14th August 2001. We calculate that the Margary Trust investments generated income totalling £13,889 during 2023 (2022 £13,966) and the bid price value of the investments as at 31st December 2023 was £510,921 (2022 £468,381). These figures reflect the fact that the income between 1st January 2013 and 10th April 2016 had to be added to the capital in view of the incumbency vacancy during that period. The diocese benefits from the income from the Trust, so the PCC include this income stream in their discussions and calculations, as they prayerfully agree an annual pledge to the Diocesan Parish Support Fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN'S, FELBRIDGE

England & Wales - Charity number 1132388

Accounts

CHURCH OF ENGLAND

ST JOHN'S CHURCH, FELBRIDGE
ANNUAL REPORT 2022

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST JOHN'S FELBRIDGE**

Registered Charity number 1132388

For the year ended 31 December 2022

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St John's Church, Felbridge

Vicar

The Revd Mark Francis, The Vicarage,
8 The Glebe, Felbridge, East Grinstead RH19 2QT

Independent Examiner:

Mrs Sundry Sundaran, ACA, FCCA. Brooks & Co. Chartered Accountants,
Hampton House, High Street, East Grinstead, RH19 3AW

Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
NatWest plc, 15, London Road, EG, RH19 1GP

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2022

The Parochial Church Council (PCC) has pleasure in presenting its report and the Financial Statements of the Charity for the year ended 31st December 2022. The Financial Statements have been prepared in accordance with the policies set out on page 9 and comply with the Church Accounting Regulations 2006 and applicable law.

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St John's, Felbridge was registered as a charity on 28th October 2009, and its governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules. The Charity registration number is 1132388.

During the year, the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar:	Mark Francis	(Chairman)
Curate:	Rob Hindmarch	(from 26 th June 2022)
Churchwardens:	Chris Bowes	(until Meeting of Parishioners 2023)
	Andy Brown	(until Meeting of Parishioners 2022)
	Phil Tadman	(until Meeting of Parishioners 2023)
Representatives on the Deanery Synod:	Nick Smith	(until APCM 2023)
	Phil Tadman	(until APCM 2023)
Elected members:	Carol Bagshawe (Treasurer)	(until APCM 2025)
	Jeremy Ellwood	(until APCM 2025)
	Diane Francis	(until APCM 2022)
	Malcolm Francis	(until APCM 2023)
	David Legg (Secretary)	(until APCM 2023)
	Miriam Markham	(until APCM 2023)
	Mary Pyner	(until APCM 2025)
	Rowan Saunders	(until APCM 2025)
	Chris Saunders (Treasurer)	(until APCM 2022)
	Arno Viviers	(until APCM 2025)
	Lynn Viviers	(until APCM 2022)
	Brenda Wilkinson	(until APCM 2023)
Ex-officio (Reader)	Nick Smith	

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods plus up to twelve 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. The 2022 Meeting of Parishioners and the APCM took place on 10th May 2022.

Objectives and activities

The primary objective of St John's PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England, and our mission statement is 'to win and build followers of Jesus Christ'. The PCC has the responsibility of cooperating with the Vicar, the Revd Mark Francis in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC has given consideration to the Charity Commission's general guidance on public benefit under Section 17 of the 2011 Charities Act.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2022

Electoral Roll and Church Attendance

Following the annual revision of the Electoral Roll (ER) in 2022 there were 193 people (2021:187) on the ER on 10th May 2022, 47 (2021:47) of whom were resident within the parish. Thirteen (2021: five) new members were added during the year with a loss of seven (2021: two) members in the same period.

The revision of the ER in April 2022 means that it reflects the regular commitment to St John's as names have been removed due to death and members who had moved since the last new ER was made in 2019.

The average weekly attendance on a usual Sunday in 2022 was as follows: 10:00 am service – 76 adults and 20 children; 10:00 am livestream (95 views); 6 pm service – 39 adults and 12 youth; Mondays (Communion Service/Connections Praise) at 2:00 pm – 32 adults and St John's online – 16 adults. The Verve/TBS youth groups saw around 20 attendees each week and XTB in Felbridge Primary School averaged 15 children each week. The total average attendance on a Sunday across both services was 115 adults and 32 young people under 18 (plus 95 YouTube views for those attending online). By comparison, the average weekly attendance on a usual Sunday in 2021 was 91 adults and 27 young people under 18 (plus 120 people making YouTube views).

The 'worshipping community' at the end of 2022 was 307 (290 in 2021), including 77 (2021:70) under 18, as reported on the 2022 Church of England statistics for mission return.

The Rock, BOSS and Verve youth and children groups continued to meet in church post-COVID. The TBS Group discontinued meeting via Zoom on Thursdays and started to meet in church on Friday evenings.

ACHIEVEMENTS OF THE YEAR

All scheduled PCC meetings for 2022 were held although, because of COVID restrictions, the meetings in January and March were 'virtual' using Zoom. From May 'live' meetings were reinstated. The 2022 APCM was held on 10th May and at the preceding Meeting of Parishioners, Phil Tadman and Chris Bowes were elected as churchwardens. At the APCM itself, Diane Francis, Chris Saunders and Lynn Viviers stood down having come to the end of their three-year terms. Five nominations for PCC membership were received and Carole Bagshawe, Jez Ellwood, Mary Pyner, Rowan Saunders and Arno Viviers were appointed. This gave a total PCC membership for the coming year of thirteen. Rob Hindmarch joined later in the year as an ex-officio member upon his appointment as Curate. At the PCC meeting on 31st May 2022, the PCC elected David Legg as Secretary and Electoral Roll Officer and Carole Bagshawe as Treasurer. The PCC met six times during 2022 with an average attendance of twelve.

PCC meetings always begin with a Bible reading and a time of prayer in order to seek the Lord's guidance in its discussions and prayer continues during the meetings. Each meeting includes a review of both the church's finances and safeguarding. Task Team leaders also present a report of the activities of their team since the preceding meeting. The rich and varied topics discussed by the PCC during the year included:

- a review of COVID guidelines and a move towards normal physical attendance at all services
- matters relating to the appointment of our Curate including financing, housing and role
- the St John's Vision Manifesto
- St John's involvement in the Passion for Life 2022 initiative
- our response to the Living in Love and Faith process within the Church of England
- our response to the Ukraine crisis
- the Youth Team Environmental Report
- church staff team changes including the Church Administrator and Youth leadership roles and maternity/paternity leave
- researching grants for a defibrillator
- responding to changing patterns of church attendance
- the Glebe Café/Community Fridge project

Amongst other topics discussed were remuneration for PCC employees; the Parish Support Fund and our contributions to it and the distribution of funds raised through the World Mission Gift Day. Many other matters were discussed as part of individual team reports.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2022

FINANCIAL REVIEW

We thank God for the response and generosity of the members of St John's during 2022. Donations increased by 10%, most of which was 'gift aided' so the repayment of income/capital gains tax also increased by almost 10%. We are grateful to all those who have supported St John's through their prayers and donations. This enabled the mission and ministry of St John's to proceed without a need to change the budget for 2022 that had been agreed by the PCC in November 2021. 2022 highlighted the importance of regular voluntary income provided by members. Standing orders and bank transfers are well used. Although the agreed budget for 2022 was not amended, Tim Dullaway resigned from being an associate minister to take up an opportunity with Tearfund, which provided an unexpected reduction in staffing costs. The full annual accounts are available on pages seven to seventeen of this document. Some points of interest are as follows:

Result:

The total funds of the PCC decreased by £7,114 during 2022, being a 30% improvement on the decrease for 2021 of £23,998. The total funds at 31 December 2022 were £184,323 (2021: £191,437). The total funds included £12,266 restricted funds (2021: £7,368), the balance of funds being designated £44,436 (2021: £39,436) and undesignated unrestricted reserves of £127,621 (2021: £144,633).

Income:

Total income was £181,455 being up £16,706 (10%) more than the 2021 total of £164,749. In addition to the increase in giving by church members, the church building was able to be let out more than during the pandemic, and other activities were also possible in 2022. In addition, the PCC received two grants totalling £2,400 in 2022 and the investment income rose by 104% to £1,309 (2021: £642). The details in the 2022 annual accounts provide both encouragements and challenges. May we hear what God is saying to us as we review the accounts, trust Him for the future, and seek to keep in step with the Spirit, day by day.

The range of methods used to make financial contributions has widened further during 2022. Standing orders and bank transfers remain the most popular but the card reader, and the giving agencies, Stewardship and Charities Aid Foundation are well used by some members. The majority of donations given to St John's in 2022 were made tax effectively. The PCC made tax repayment claims totalling £30,587 for 2022 (2021: £27,971) in relation to the Gift Aid and GASDS legislation. The PCC encourages tax-effective giving and recommends the use of Gift Aid to any who pay (or have deducted) income and/or capital gains tax. Please contact a member of the finance team if you want more information.

Expenditure:

Total expenditure for 2022 was £201,404 (2021 £195,864), being an increase of three percent in 2022 compared to 2021, which was less than budgeted, partly due to staff movements. The sum of £68,600 was paid to the Diocesan Parish Support Fund (PSF) in 2022 (2021 £67,932). This contribution to the diocese covers housing, stipend and pension costs of clergy, plus amounts for diocesan central costs, clergy training and a contribution to national church funds. The PSF requires the PCC to offer a pledged contribution to the diocese by 30th June each year, for payment during the following year. The pledge is made by the PCC as they apply the three main principles of the PSF, being proportionality, informed generosity and an encouragement to be self-financing. The PCC submits the annual pledge to the Archdeacon, who has accepted the pledge of £69,972 for 2023. In addition to the pledge, the diocese receives wedding and funeral fees from the PCC, and income from the Margary Trust, as explained on page 17, note 14 of the financial statements.

Funds:

As stated above, the funds totalled £184,323 at the end of 2022 (2021 £191,437). The funds include a designated Quinquennial fund, for use in attending to church repairs, following the 2019 Quinquennial Inspection Report. Details of the funds at 31 December 2022 are shown in note 9 of the accounts. The funds together with the ongoing financial support of church members, will help the parish achieve its mission and ministry objectives for 2023.

The Future:

In November 2022 the PCC agreed 2023 budget commitments totalling £202,000 (2022 £217,250) to progress the work and mission of the church, noting our current commitments, our vision and desire to reach out to the parish and beyond with the Gospel of the Lord Jesus Christ. The PCC trust that the members of St John's will continue to support the work of the church and the significant challenges that lie ahead, by their prayers and financial gifts.

Thanks: As we thank all those who contribute to St John's, we also thank members of the finance team, and particularly Chris Saunders for his work as PCC treasurer until he was succeeded by Carol Bagshawe in May 2022. We are grateful to them both, and the other members of the finance team.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL, ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2022

Reserves Policy:

The PCC review their reserves at their meetings, as the aim is to hold a minimum of three months of the previous year's regular operating expenditure as unrestricted reserves. This level is to enable the PCC to be a responsible employer and to manage its commitments, including its annual pledge to the Diocesan Parish Support Fund. In addition, a transfer of £5,000 is made each year from the General Fund to the Quinquennial Fund. The Quinquennial fund is used primarily to achieve work required, as specified in Inspecting Architect's reports following Quinquennial inspections. A Quinquennial Survey was carried out in September 2019, and the next one is due to be completed in 2024.

Investment Policy:

The PCC invest funds with CCLA via a Church of England Investment Fund and a Deposit Account. The main PCC bank account is with CAF Bank Ltd. The PCC seeks to keep any surplus liquid funds in short-term deposits, which can be readily available, but interest rates remain very low.

The PCC are grateful for the work of the Finance Team, who themselves appreciate the engagement of the PCC in finance matters, and the support of others with particular roles relating to the finances of the church. These include the Sidespersons/Welcomers, task teams, the church Bookstall, and all who contribute to St John's, and its stewardship of resources entrusted to the PCC.

RISK ASSESSMENT

St John's Church has established a Risk Management Process to identify and manage the risks to which the Church is exposed. The PCC supports a four-stage Risk Management Process which involves (1) identifying the potential risks to which St John's is exposed and logging them in a Risk Register; (2) an assessment of the potential impact and probability of those risks crystallising; (3) an agreement that the high-level risks will have appropriate controls or action plans to mitigate them; and (4) an ongoing Monitoring Process to review the existing/new risks as well as the progress with respect to completing the high-level risk action plans. The key risk groups to which St John's is potentially exposed are: Financial, Health & Safety, Reputation, Operational, Security, Legal (Statutory Requirements) and Safeguarding.

STATEMENT OF THE PCC'S RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

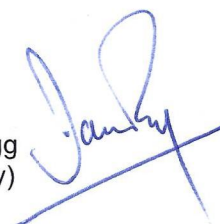
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the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

Signed on behalf of the PCC:



Mark Francis
(Chairman)

David Legg
(Secretary)



21st March 2023

INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S FELBRIDGE

I report on the accounts of the Parochial Church Council (the PCC) of St John's, Felbridge for the year ended 31 December 2022, which are set out on pages 7 to 17.

Respective Responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

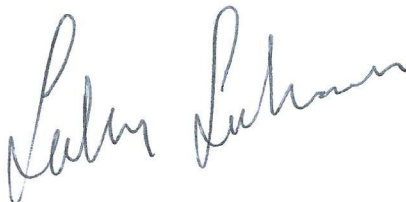
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Sundry Sundaran ACA, FCCA

For and on behalf of Brooks & Co

Dated: 25 April 2023

Hampton House
High Street
East Grinstead
West Sussex
RH19 3AW

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL
For the year ended 31st December 2022

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Incoming resources					
Donations and legacies	2a	140,453	41,002	181,455	164,749
Charitable activities	2b	8,674	3,241	11,915	3,483
Investments	2c	1,309	-	1,309	642
Other	2d	2,400	-	2,400	-
Total incoming resources		152,836	44,243	197,079	168,874
Outgoing resources:					
Raising profile	3a	1,950	-	1,950	2,099
Charitable activities	3b	123,900	75,554	199,454	193,765
Total outgoing resources		125,850	75,554	201,404	195,864
Net incoming/(outgoing) resources		26,986	(31,311)	(4,325)	(26,990)
Transfers between funds		(36,209)	36,209	-	-
Gain/(loss) on investments		(2,789)	-	(2,789)	2,992
Net movement in funds		(12,012)	4,898	(7,114)	(23,998)
Reconciliation of funds:					
Total funds brought forward		184,069	7,368	191,437	215,435
Total funds carried forward		172,057	12,266	184,323	191,437

The accompanying notes on pages 9 to 17 form part of the financial statements. (The Statement of Financial Activities for the year ended 31 December 2021 is stated at Note 11.)

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

BALANCE SHEET AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	5	2,993	5,499
Investments	6	21,010	23,799
Total fixed assets		24,003	29,298
Current assets			
Debtors	7	9,875	4,343
Deposit accounts		143,511	131,558
Cash at bank and in hand		26,549	34,257
		179,935	170,158
Liabilities:			
Creditors: amounts falling due within one year	8	19,615	8,019
Net current assets		160,320	162,139
Total current assets less liabilities		184,323	191,437
NET ASSETS		£184,323	£191,437
The Funds of the Charity:			
Restricted funds	9	12,266	7,368
General Fund		127,621	144,633
Designated Fund – Quinquennial		44,436	39,436
Designated Fund – Church Building		-	-
Unrestricted funds	9	172,057	184,069
TOTAL CHARITY FUNDS		£184,323	£191,437

Approved by the Parochial Church Council on 21st March 2023 and signed on its behalf:

Carol Bagshawe

Philip Tadman

The accompanying notes on pages 9 to 17 form part of the financial statements

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2022

1. Accounting Policies

a Accounting convention

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, SORP (FRS 102) and the Charities Act 2011.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and by the revaluation of fixed assets. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Fund 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 - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) 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.

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

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains & losses on investments

Realised gains are recognised when investments are sold.

Unrealised gains and losses would be accounted for on a revaluation at 31 December in the year of revaluation.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2022

d Outgoing resources

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The parish contribution to the Diocesan Parish Support Fund is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10 of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected. For inalienable property acquired prior to 1995 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1995 have been capitalised in the accounts at cost and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer and AV equipment	33.3% straight line

f Current Assets

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

Short-term deposits include cash held on deposit either with the CCLA, CBF Church of England Funds, CAF Bank Ltd, or at NatWest Bank PLC. The PCC opened accounts with CAF Bank Ltd in 2016, due to the charges now applied by NatWest Bank PLC on charities with a turnover of more than £100,000.

g Going Concern

The Charity is grateful for the financial support from members of St John's. There are no material uncertainties about the charity's ability to continue as a going concern. We are grateful that to date we have not suffered a more substantial reduction in income due to the pandemic, or its impact on the economy, but the PCC remain alert to this possibility.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2022

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
2a Donations and Legacies				
Regular giving	104,375	16,181	120,556	109,682
Collections at services	3,760	1,062	4,822	2,465
Gift days	-	20,449	20,449	20,391
Sundry donations & appeals	1,731	3,310	5,041	4,240
Legacies	-	-	-	-
Income tax recoverable	30,587	-	30,587	27,971
	140,453	41,002	181,455	164,749
2b Charitable activities				
Income from use of buildings	3,338	-	3,338	728
Fees from weddings, funerals	4,562	-	4,562	2,755
Other activity/events	-	3,241	3,241	-
Book sales & Glebe café	774	-	774	-
	8,674	3,241	11,915	3,483
2c Investment income				
Interest	1,309	-	1,309	642
	1,309	-	1,309	642
2d Other income				
Energy Grant	1,400	-	1,400	-
Fresh Expressions Grant	1,000	-	1,000	-
	2,400	-	2,400	-
Total incoming resources	152,836	44,243	197,079	168,874

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2022

3. Outgoing resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
3a Raising profile				
Communications and publicity	1,950	-	1,950	2,099
	<u>1,950</u>	<u>-</u>	<u>1,950</u>	<u>2,099</u>
3b Charitable activities				
Mission & charitable giving:				
Mission gift day	-	20,250	20,250	20,000
Other mission	-	1,732	1,732	673
Glebe Café	385	-	385	-
	<u>385</u>	<u>21,982</u>	<u>22,367</u>	<u>20,673</u>
Ministry costs:				
Diocesan parish contribution	68,600	-	68,600	67,932
Employees - payroll, expenses reimbursed, training	15,840	49,615	65,455	78,691
Clergy costs/expenses	13,255	-	13,255	1,881
Church operating costs	5,925	-	5,925	4,760
Church hall operating costs	2,629	-	2,629	2,065
Church centre project costs	-	-	-	945
Office running costs/sundry	2,680	951	3,631	2,492
Fees:Wedding/Funeral/CTEG/SGP	3,884	-	3,884	2,945
Mission team/courses/events	150	-	150	-
Meeting Together/Worship team	2,220	-	2,220	829
Music & Audio	1,026	-	1,026	1,312
Youth & Children team costs	347	3,006	3,353	3,170
Youth activities	2,270	-	2,270	-
Evangelism & pastoral	497	-	497	727
Quinquennial work	-	-	-	2,273
Catering	3,106	-	3,106	1,792
Ministry of Flowers	36	-	36	208
Independent examination fee	1,050	-	1,050	1,070
	<u>123,515</u>	<u>53,572</u>	<u>177,087</u>	<u>173,092</u>
Total resources expended	<u>125,850</u>	<u>75,554</u>	<u>201,404</u>	<u>195,864</u>

Restricted Church Centre Project Costs above are costs relating to the alterations to the interior of the church building, which took place in 2016. These costs include Architect's fees in connection with the lighting design and submission of proposals to the Diocesan Advisory committee during 2015. A Faculty for the work was received in October 2015, and the work was completed in 2016. However, the costs of the fixed assets purchased during the project, are charged to the accounts over a period of four years so were fully depreciated by 31 December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2022

4 Other financial activity

a *Wages and salaries*

The PCC employed one Associate Pastor for the year, and one for almost 10 months, a part-time Church Administrator and a part-time Discipleship Leader. No employee received emoluments of more than £60,000. Pension contributions (8%) are paid by the PCC, which are included in the amounts below:

	<u>2022</u>	<u>2021</u>
Associate Minister (full year)	£31,892	£31,397
Associate Minister (part year in 2022)	£24,822	£31,397
Administrator (six months in 2022)	£4,079	£6,644
Discipleship Leader (on leave for much of 2022)	£1,883	£5,063

b *Payments to PCC members*

None of the PCC members (trustees) have been paid remuneration for being trustees. The total amount of expenses reimbursed to 4 (2021: 4) PCC members was £6,493 (2021 £5,824). The expenses related mainly to travel and resources for the church. An associate minister, who was employed by the PCC, was a member of the Deanery Synod until May 2021. The part-time discipleship leader is a member of the PCC.

c *Independent Examination Fees*

The amount paid in respect of the independent examination of the financial statements was £1,050 including VAT (2021 £1,070).

d *St John's Bookstall*

Separate accounting for the bookstall ceased on 31 December 2021 and from 2022 is included in the main PCC accounts. Book sales income in 2022 was £477 (2021: £537) and book purchases cost £319 (2021: £395). The Queen's Platinum Jubilee book sold well in 2022 and was also useful in outreach.

5 Tangible fixed assets	2022	2021
	Church Equipment	Church Equipment
	£	£
Cost or valuation		
At 1 st January 2022	72,795	66,461
Additions	-	6,334
Disposals	(2,317)	-
At 31 st December 2022	<u>70,478</u>	<u>72,795</u>
Depreciation		
At 1 st January 2022	67,296	64,305
Provided in the year	2,506	2,991
Disposals	(2,317)	-
At 31 st December 2022	<u>67,485</u>	<u>67,296</u>
Net Book amounts		
At 31 st December 2022	<u>2,993</u>	<u>5,499</u>
At 31 st December 2021	<u>5,499</u>	<u>2,156</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2022

6 Investments. The PCC purchased £20,000 worth of units in the CCLA Church of England Investment Fund on 27th October 2020. The bid value of those units was £21,010 on 31st December 2022. The investments provided income of £625 in 2022 (2021 £605).

7 Debtors

	2022 £	2021 £
Income tax recoverable	9,800	4,343
Other debtors/prepayments	75	-
	9,875	4,343

8 Creditors: amounts falling due within a year:

	2022 £	2021 £
Accruals for Ind. Exam fee and other costs	1,050	1,100
Diocese of Southwark	14,084	-
Other creditors	4,481	6,919
	19,615	8,019

9 Statement of Funds (Comparison figures for 2021 are shown at Note 13)

	Balance b/fwd 1 Jan 2022 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance c/fwd 31 Dec 2022 £
Unrestricted Funds					
General fund	144,633	152,836	125,850	(43,998)	127,621
Mission/Youth/Quinquennial Church centre project fund	39,436 -	- -	- -	5,000 -	44,436 -
	184,069	152,836	125,850	(38,998)	172,057
Restricted Funds					
Mission fund	3,282	20,470	20,784	-	2,968
Church centre project fund	3,449	3,330	-	-	6,779
Restricted (various small projects)	-	4,035	2,149	(3)	1,883
Staff fund	-	14,138	49,759	35,621	-
Stephen Bowen Memorial	637	-	-	-	637
Youth activities & events	-	2,270	2,862	591	-
	7,368	44,243	75,554	36,209	12,266
Total Funds	191,437	197,079	201,404	(2,789)	184,323

9a Analysis of Net assets by fund. (Comparison figures for 2021 are shown at Note 12.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
Fixed assets	11,737	12,266	24,003	29,298
Current assets	179,935	-	179,935	170,158
Current liabilities	(19,615)	-	(19,615)	(8,019)
	172,057	12,266	184,323	191,437

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2022

Church Centre Project Funds

In 2004 the PCC decided to plan to provide renewed church buildings/centre at some time in the future. To prepare for this the PCC opened a restricted fund and also designated some of its unrestricted reserves for this purpose. The restricted fund is used to receive specific donations for and to pay relevant costs relating to the church buildings. These funds were used in 2012 and in 2016 for the internal alterations to the church buildings and since for the depreciation of the assets acquired during the project.

Fabric/Quinquennial Fund

The PCC set aside funds to prepare for potential large costs incurred every five years as a result of Quinquennial Inspections. £5,000 is transferred from the general fund on an annual basis to cover any such expenditure. The fund has been used for significant work since the 2019 inspection, particularly in relation to removing asbestos from the churchyard shed, and the fund will be used for re-pointing and other work required following the 2019 Quinquennial Survey, particularly following the lifting of coronavirus restrictions. The fund balance on 31st December 2022 was £44,436 (2021: £39,436).

Mission Fund

The PCC offer the congregation an opportunity to make donations to a restricted fund for mission outside Felbridge Parish. Donations to this fund are encouraged on a special annual world mission gift day. The fund is used to support mission partners, projects and charities approved by the PCC. The mission fund movements show monies received as a result of World Mission Gift Days, and payments from the fund. The mission links supported by the PCC are Church Army, Church Mission Society, Anglican Church in Argentina, Church Pastoral Aid Society, St Catherine's Hospice, Tearfund, WelCare, and Wycliffe Bible Translators. The PCC encourages prayer and financial support for these links. It also agrees an allocation of monies from this fund at least once a year.

Staff Fund

The PCC agreed to employ members of staff and created a restricted staff fund in 2008 to encourage financial support for staff costs. The PCC employed a part-time church administrator from April 2014 and a youth minister from July 2017 until June 2020. From July 2020 two associate pastors were employed rather than one youth minister, and since March 2021 a part-time discipleship leader. One associate pastor moved to a position in a mission agency in October 2022, by which time the parish had received a Curate. Donations to the staff fund of £14,138 (2021: £15,300) help to support the staff employment costs.

10 CHURCH & HALL REFURBISHMENTS

In order to enhance our contact and service to the residents of the parish and beyond, a major upgrade was made to the church hall during 2012 which included new roofing, a high level of insulation, new heating system, entrance, and toilets plus an enlarged fully equipped kitchen at a total cost of £152,880. In 2015 a Faculty was granted to carry out works to improve access, and to update the heating, lighting, seating, audio visual facilities in the church. This work took place in 2016 at a total cost of £162,983, including the purchase of fixed assets totalling £47,673. The fixed assets are being depreciated over a period of four years, and so were fully depreciated by 31st December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2022

11 STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Incoming resources					
Donations and legacies	2a	123,950	40,799	164,749	164,453
Charitable activities	2b	3,483	-	3,483	3,105
Investments	2c	642	-	642	42
Other	2d	-	-	-	6,500
Total incoming resources		128,075	40,799	168,874	174,100
Outgoing resources:					
Raising funds	3a	2,099	-	2,099	2,082
Charitable Activities	3b	135,753	58,012	193,765	167,553
Total outgoing resources		137,852	58,012	195,864	169,635
Net incoming/(outgoing) resources		(9,777)	(17,213)	(26,990)	4,465
Transfers between funds		(21,094)	21,094	-	-
Gain/(loss) on investments		2,992	-	2,992	807
Net movement in funds		(27,879)	3,881	(23,998)	5,272
Reconciliation of funds:					
Total funds brought forward		211,948	3,487	215,435	210,163
Total funds carried forward		184,069	7,368	191,437	215,435

12 Analysis of Net assets by fund at 31 December 2021

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Fixed assets	21,930	7,368	29,298	22,963
Current assets	170,158	-	170,158	200,635
Current liabilities	(8,019)	-	(8,019)	(8,163)
	184,069	7,368	191,437	215,435

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2022

13 Statement of Funds at 31 December 2021

	Balance b/fwd 1 Jan 2021	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2021
	£	£	£	£	£
Unrestricted Funds					
General fund	175,240	128,075	130,892	(27,790)	144,633
Mission/Youth/Quinquennial	36,708	-	6,960	9,688	39,436
Church centre project fund	-	-	-	-	-
	211,948	128,075	137,852	(18,102)	184,069
Restricted Funds					
Mission fund	2,116	21,314	20,673	525	3,282
Church centre project fund	734	3,660	945	-	3,449
Restricted (various small projects)	-	525	-	(525)	-
Staff fund	-	15,300	36,394	21,094	-
Stephen Bowen Memorial	637	-	-	-	637
	3,487	40,799	58,012	21,094	7,368
Total Funds	215,435	168,874	195,864	2,992	191,437

14 FELBRIDGE ST JOHN'S STIPEND ACCOUNT - MARGARY TRUST - VICAR'S ENDOWMENT

The late Ivan Donald Margary, the former Patron of Felbridge Parish and a local historian and archaeologist who lived at Yew Lodge and worshipped at St. John's, Felbridge created a Trust on 2nd January 1961 between himself and the Rochester and Southwark Diocesan Church Trust (RSDCT). The Trust was created with some investments (some £6,000 to £7,000 in stocks and shares) and it was the duty of the RSDCT to manage the fund and use the income to augment the stipend of the Incumbent of Felbridge Parish.

In the late 1980's and early 1990's discussions took place involving the Diocese, Lawyers, the Parish and the Incumbent when some agreements were reached. Since 1994 the income from the Margary Trust fund has been paid to the Diocesan Stipends Fund rather than directly to the Incumbent. The income from the Margary Trust remains restricted for the support of the Incumbent of Felbridge, but little as augmentation, but mostly as part of the funding of the Incumbent's stipend. The income from the Margary Trust is therefore paid to the Incumbent of Felbridge via the Diocesan Stipends Fund, and not directly, and is shown on an Incumbent's payslips, not as augmentation, but as part of the Incumbent's stipend. It was agreed that the Incumbent of Felbridge should receive an additional £500 per annum as an attempt to reflect the wishes of the late Mr Margary. During a vacancy the income is added to the capital of the fund, after deduction of specific costs as specified in the Declaration of Trust.

For legal reasons the Margary Trust remains in the name of Felbridge, St John's as managing trustees, but the Fund (number 0359) is held by the Diocesan Board of Finance (DBF) as Custodian Trustee, as the RSDCT was dissolved on 14th August 2001. We calculate that the Margary Trust investments generated income totalling £13,966 during 2022 (2021 £13,432) and the bid price value of the investments as at 31st December 2022 was £468,381 (2021 £531,724). These figures reflect the fact that the income between 1st January 2013 and 10th April 2016 had to be added to the capital in view of the incumbency vacancy during that period. The diocese benefits from the income from the Trust, so the PCC include this income stream in their discussions and calculations, as they prayerfully agree an annual pledge to the Diocesan Parish Support Fund.

Accounts

CHURCH OF ENGLAND

ST JOHN'S CHURCH, FELBRIDGE
ANNUAL REPORT 2021

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST JOHN'S FELBRIDGE**

Registered Charity number 1132388

For the year ended 31 December 2021

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St John's Church, Felbridge

Vicar

The Revd Mark Francis, The Vicarage,
8 The Glebe, Felbridge, East Grinstead RH19 2QT

Independent Examiner:

Mrs Sundry Sundaran, ACA, FCCA. Brooks & Co. Chartered Accountants,
Hampton House, High Street, East Grinstead, RH19 3AW

Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
NatWest plc, 15, London Road, EG, RH19 1GP

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2021

The Parochial Church Council (PCC) has pleasure in presenting its report and the Financial Statements of the Charity for the year ended 31st December 2021. The Financial Statements have been prepared in accordance with the policies set out on page 9 and comply with the Church Accounting Regulations 2006 and applicable law.

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St John's, Felbridge was registered as a charity in September 2009, and its governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules. The Charity registration number is 1132388.

During the year, the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar:	Mark Francis	(<i>Chairman</i>)
Churchwardens: (Ex-officio):	Andy Brown	(until Meeting of Parishioners 2022)
	Phil Tadman	(until Meeting of Parishioners 2022)
Representatives on the Deanery Synod:	Nick Smith	(until APCM 2023)
	Phil Tadman	(until APCM 2023)
Elected members:	Hedley Cooper	(until APCM 2021)
	Diane Francis	(until APCM 2022)
	Malcolm Francis	(until APCM 2023)
	David Legg (Secretary)	(until APCM 2023)
	Miriam Markham	(until APCM 2023)
	Chris Saunders (Treasurer)	(until APCM 2022)
	Lynn Viviers	(until APCM 2022)
	Brenda Wilkinson	(until APCM 2023)
Ex-officio (Readers)	Celia Ensum	(resigned May 2021)

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods plus up to twelve 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. The 2021 Meeting of Parishioners and the APCM took place on 11th May 2021.

Objectives and activities

The primary objective of St John's PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England, and our mission statement is 'to win and build followers of Jesus Christ'. The PCC has the responsibility of cooperating with the Vicar, the Revd Mark Francis in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC has given consideration to the Charity Commission's general guidance on public benefit under Section 17 of the 2011 Charities Act.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2021

Electoral Roll and Church Attendance

Following the annual revision of the Electoral Roll (ER) in 2021 there were 187 people (2020:184) on the ER at 11th May, 2021, 47 (2020:50) of whom were resident within the parish. Five (2020: eleven) new members were added during the year with a loss of two (2020: (seven)) members in the same period.

The revision of the ER in April 2021 means that it reflects the regular commitment to St John's as names have been removed due to death and members who had moved since the last full review in 2019.

The average weekly attendance on a usual Sunday in 2021 since re-opening to in-person attendance was 10:00 am service – 62 adults and 16 children; 10:00 am livestream (120 views); 6 pm service – 29 adults and 11 youth; Mondays at 2:00 pm – 32 adults and St John's online – 18 adults. The Verve youth group saw around 15 attendees each week. By comparison, the average weekly attendance on a usual Sunday in 2020 pre-March 22nd (the date of the first livestream) was 150 adults and 31 children/young people. From March 22nd 2020 onwards, the average number of 'views' on YouTube for online services was 212 (please note that this number doesn't take into account where couples/families were watching together).

The Rock, BOSS and Verve youth and children groups ceased to meet online from April 2021 but the TBS Group continued to meet via Zoom with an average attendance of six.

The 'worshipping community' at the end of 2021 was 290 (264 in 2020), including 70 (61) under 18, as reported on the 2021 Church of England statistics for mission return.

ACHIEVEMENTS OF THE YEAR

All scheduled PCC meetings for 2021 were held although, because of COVID restrictions, the meetings were 'virtual' using Zoom. This proved to be an effective way of meeting and attendance numbers were unaffected. The 2021 APCM was held in May as usual and at the preceding Meeting of Parishioners, Phil Tadman and Andy Brown were re-elected as churchwardens. At the APCM itself, Hedley Cooper stood down having come to the end of his three-year term. Celia Ensum had resigned her ex-officio position on the PCC just before the meeting due to her impending move away. No nominations for PCC membership were received. This gave a total PCC membership for the coming year of eleven. At the PCC meeting on 18th May 2021, the PCC elected David Legg as Secretary and Electoral Roll Officer and Chris Saunders as Treasurer. The PCC met six times during 2021 with an average attendance of ten.

PCC meetings always begin with a Bible reading and a time of prayer in order to seek the Lord's guidance in its discussions and prayer continues during the meetings. Each meeting includes a review of both the church's finances and safeguarding. Task Team leaders also present a report of the activities of their team since the preceding meeting.

The major topics discussed by the PCC during the year were:

- regular review of the effectiveness of 'virtual' and physical services and meetings offered at St John's during the pandemic, adherence to government and diocesan rules and guidance and the changes to the St John's congregational model post-COVID-19
- ongoing review of the implementation of the St John's Disciple Making Disciples Vision process
- approval of the 2021 Annual Report and Accounts and agreement of the draft budget for 2022
- the future staffing opportunities and requirements at St John's – appointment of Tim Dullaway and change of role for Luke Markham
- a review of the Church of England Living in Love and Faith discussion material
- the acquisition of new tech' equipment and the St John's digital strategy
- the work of the Vison Team following the appointment of Miriam Markham as team leader

Amongst other topics discussed were remuneration for PCC employees; the Parish Support Fund and our contributions to it and the distribution of funds raised through the World Mission Gift Day. Many other matters were discussed as part of individual team reports.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL **ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2021**

FINANCIAL REVIEW

We thank God for sustaining the finances of St John's during 2021, which has been a difficult year for many people and local churches due to the coronavirus and measures taken in attempts to restrict the spread of the virus. We are grateful to all those who have supported St John's through their prayers and donations. This enabled the mission and ministry of St John's to proceed, and enabled St John's to adjust operations in order to take opportunities to reach more people with the gospel via online communications. The year also highlighted the importance of regular voluntary income provided by members. Standing orders and bank transfers are well used. The full annual accounts are available on pages seven to seventeen, but some points of interest to highlight are as follows:

Result:

The total funds of the PCC decreased by £23,998 during 2021 to £191,437 at 31 December 2021 (2020: £215,435). The total funds included £7,368 restricted funds (2020: £3,487), the balance of funds being designated £39,436 (2020: £36,708) and undesignated unrestricted reserves of £144,633 (2020: £175,240).

Income:

Total income was £168,874 being down £5,226 from 2020 (£174,100). Total expenditure was up by £26,229 to £195,864. The details in the 2021 annual accounts provide both encouragements and challenges. May we hear what God is saying to us as we review the accounts, trust Him for the future, and seek to keep in step with the Spirit in respect to the mission action plan during 2022.

The range of methods used to make financial contributions has widened during 2021, particularly as cash is used less, and the addition of a card reader at St John's has been welcomed by some. Part of the cost was born by the diocese. We are encouraged that monthly giving to St John's by standing order and bank transfers has been the most popular method of giving to St John's, plus the use of giving agency charities (eg Charities Aid Foundation and Stewardship) and has accounted for most of the income received. Many of the donations in 2021 were made tax effectively which enabled the PCC to make tax repayment claims totalling £27,971 in relation to donations received from members who have a valid Gift Aid declaration in place. The PCC encourages tax-effective giving and recommends all those who pay income and/or capital gains tax, to review their method of giving, to ensure their donations are as tax efficient as possible. If any reader is currently not giving by tax-efficient methods and wishes to consider tax-efficient options, then please contact a member of the finance team.

Expenditure:

Total expenditure for the year was £195,864 (2020 £169,635), being an increase compared to 2020 due primarily to adjustments in activities and full staffing. The sum of £67,932 was paid to the Diocesan Parish Support Fund (PSF) in 2021 (2020 £67,932). This contribution to the diocese covers the housing, stipend and pension costs of clergy, plus amounts for diocesan central costs, clergy training and a contribution to national church funds. The PSF requires the PCC to offer a pledged contribution to the diocese by 30th June each year, for payment during the following year. The pledge is made by the PCC as they apply the three main principles of the PSF, being proportionality, informed generosity and an encouragement to be self-financing. The PCC submits the annual pledge to the Archdeacon, who has accepted the pledge of £68,600 for 2022. In addition to the pledge, the diocese receives wedding and funeral fees from the PCC, and income from the Margary Trust, as explained on page 17, note 14 of the financial statements.

Funds:

As stated above, the funds totalled £191,437 at the end of 2021 (2020 £215,435). The funds include a designated Quinquennial fund, for use in attending to church repairs, following the 2019 Quinquennial Inspection Report. Details of the funds at 31 December 2021 are shown in note nine of the accounts. The funds together with the ongoing financial support of church members, will help the parish achieve its mission and ministry objectives for 2022.

The Future:

In November 2021 the PCC agreed 2022 budget commitments totalling £217,250 (2021 £210,000) to progress the work and mission of the church, noting our current commitments, our vision and desire to reach out to the parish and beyond with the Gospel of the Lord Jesus Christ. The PCC trust that the members of St John's will continue to support the work of the church, and the significant challenges that lie ahead by their prayers and financial gifts.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL, ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2021

Reserves Policy:

The PCC review their reserves at their meetings, as the aim is to hold a minimum of three months of the previous year's regular operating expenditure as unrestricted reserves. This level is to enable the PCC to be a responsible employer and to manage its commitments, including its annual pledge to the Diocesan Parish Support Fund. In addition, a transfer of £5,000 is made each year from the General Fund to the Quinquennial Fund. The Quinquennial fund is used primarily to achieve work required, as specified in Inspecting Architect's reports following Quinquennial inspections. A Quinquennial Survey was carried out in September 2019, and the next one is due to be completed in 2024.

Investment Policy:

The PCC invest funds with CCLA via a Church of England Investment Fund and a Deposit Account. The main PCC bank account is with CAF Bank Ltd. The PCC seeks to keep any surplus liquid funds in short-term deposits, which can be readily available, but interest rates remain very low.

The PCC are grateful for the work of the Finance Team, who themselves appreciate the engagement of the PCC in finance matters, and the support of others with particular roles relating to the finances of the church. These include the Sidespersons/Welcomers, task teams, the church Bookstall, and all who contribute to St John's, and its stewardship of resources entrusted to the PCC.

RISK ASSESSMENT

St John's Church has established a Risk Management Process to identify and manage the risks to which the Church is exposed. The PCC supports a four-stage Risk Management Process which involves (1) identifying the potential risks to which St John's is exposed and logging them in a Risk Register; (2) an assessment of the potential impact and probability of those risks crystallising; (3) an agreement that the high-level risks will have appropriate controls or action plans to mitigate them; and (4) an ongoing Monitoring Process to review the existing/new risks as well as the progress with respect to completing the high-level risk action plans. The key risk groups to which St John's is potentially exposed are: Financial, Health & Safety, Reputation, Operational, Security, Legal (Statutory Requirements) and Safeguarding people

STATEMENT OF THE PCC'S RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

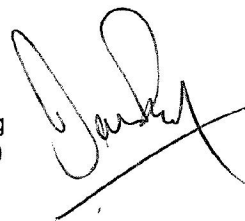
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the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

Signed on behalf of the PCC:



Mark Francis
(Chairman)

David Legg
(Secretary)



22nd March 2022

INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S FELBRIDGE

I report on the accounts of the Parochial Church Council (the PCC) of St John's, Felbridge for the year ended 31 December 2021, which are set out on pages 7 to 17.

Respective Responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

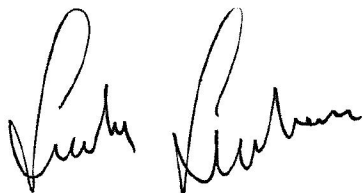
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Sundry Sundaran ACA, FCCA

For and on behalf of Brooks & Co

Dated: 28 April 2022

Hampton House
High Street
East Grinstead
West Sussex
RH19 3AW

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL
For the year ended 31st December 2021

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Incoming resources					
Donations and legacies	2a	123,950	40,799	164,749	164,453
Charitable activities	2b	3,483	-	3,483	3,105
Investments	2c	642	-	642	42
Other	2d	-	-	-	6,500
Total incoming resources		128,075	40,799	168,874	174,100
Outgoing resources:					
Raising funds	3a	2,099	-	2,099	2,082
Charitable Activities	3b	135,753	58,012	193,765	167,553
Total outgoing resources		137,852	58,012	195,864	169,635
Net incoming/(outgoing) resources		(9,777)	(17,213)	(26,990)	4,465
Transfers between funds		(21,094)	21,094	-	-
Gain/(loss) on investments		2,992	-	2,992	807
Net movement in funds		(27,879)	3,881	(23,998)	5,272
Reconciliation of funds:					
Total funds brought forward		211,948	3,487	215,435	210,163
Total funds carried forward		184,069	7,368	191,437	215,435

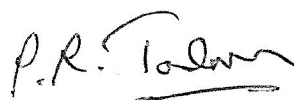
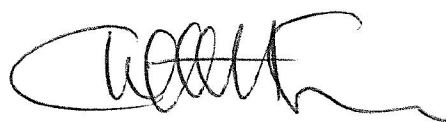
The accompanying notes on pages 9 to 17 form part of the financial statements. (The Statement of Financial Activities for the year ended 31 December 2020 is stated at Note 11.)

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

BALANCE SHEET AT 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	5	5,499	2,156
Investments	6	23,799	20,807
Total fixed assets		29,298	22,963
Current assets			
Debtors	7	4,343	3,971
Deposit accounts		131,558	155,985
Cash at bank and in hand		34,257	40,679
		170,158	200,635
Liabilities:			
Creditors: amounts falling due within one year	8	8,019	8,163
Net current assets		162,139	192,472
Total current assets less liabilities		191,437	192,472
NET ASSETS		£191,437	£215,435
The Funds of the Charity:			
Restricted funds	9	7,368	3,487
General Fund		144,633	175,240
Designated Fund – Quinquennial		39,436	36,708
Designated Fund – Church Building		-	-
Unrestricted funds	9	184,069	211,948
TOTAL CHARITY FUNDS		£191,437	£215,435

Approved by the Parochial Church Council on 22nd March 2022 and signed on its behalf:



The accompanying notes on pages 9 to 17 form part of the financial statements

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2021

1. Accounting Policies

a Accounting convention

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, SORP (FRS 102) and the Charities Act 2011.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and by the revaluation of fixed assets. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Fund 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 - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) 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.

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

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains & losses on investments

Realised gains are recognised when investments are sold.

Unrealised gains and losses would be accounted for on a revaluation at 31 December in the year of revaluation.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2021

d Outgoing resources

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The parish contribution to the Diocesan Parish Support Fund is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10 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 accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected. For inalienable property acquired prior to 1995 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1995 have been capitalised in the accounts at cost and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer and AV equipment	33.3% straight line

f Current Assets

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

Short-term deposits include cash held on deposit either with the CCLA, CBF Church of England Funds, CAF Bank Ltd, or at NatWest Bank PLC. The PCC opened accounts with CAF Bank Ltd in 2016, due to the charges now applied by NatWest Bank PLC on charities with a turnover of more than £100,000.

g Going Concern

The Charity is grateful for the financial support from members of St John's. There are no material uncertainties about the charity's ability to continue as a going concern. We are grateful that to date we have not suffered a more substantial reduction in income due to the pandemic, but the PCC remain alert to this possibility.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2021

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
2a Donations and Legacies				
Regular giving	93,277	16,405	109,682	111,021
Collections at all services	2,122	343	2,465	1,552
Gift days	-	20,391	20,391	20,060
Sundry donations & appeals	580	3,660	4,240	4,084
Legacies	-	-	-	-
Income tax recoverable	27,971	-	27,971	27,736
	123,950	40,799	164,749	164,453
2b Charitable activities				
Church hall lettings	728	-	728	445
Fees from weddings, funerals	2,755	-	2,755	2,660
Other activity	-	-	-	-
Fundraising events	-	-	-	-
	3,483	-	3,483	3,105
2c Investment income				
Interest	642	-	642	42
	642	-	642	42
2d Other income				
Archdeacon's Grant	-	-	-	-
Fresh Expressions Grants	-	-	-	6,500
	-	-	-	6,500
Total incoming resources	128,075	40,799	168,874	174,100

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2021

3. Outgoing resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
3a Raising funds				
Communications and publicity	2,099	-	2,099	2,082
	2,099	-	2,099	2,082
3b Charitable activities				
Mission & charitable giving:				
Mission gift day	-	20,000	20,000	20,000
Other mission	-	673	673	2,600
	-	20,673	20,673	22,600
Ministry costs:				
Diocesan parish contribution	67,932	-	67,932	67,932
Employees - payroll, expenses reimbursed, training	42,297	36,394	78,691	52,047
Clergy costs/expenses	1,881	-	1,881	1,165
Church operating costs	4,760	-	4,760	5,507
Church hall operating costs	2,065	-	2,065	3,519
Church centre project costs	-	945	945	2,882
Office running costs	2,492	-	2,492	2,499
Fees:Wedding/Funeral/CTEG/SGP	2,945	-	2,945	3,412
Mission team/courses/events	-	-	-	200
Meeting Together/Worship team	2,141	-	2,141	1,507
Youth & Children team costs	3,170	-	3,170	1,748
Evangelism & pastoral	727	-	727	116
Quinquennial work	2,273	-	2,273	-
Catering and Social Teams	1,792	-	1,792	941
Ministry of Flowers	208	-	208	428
Independent examination fee	1,070	-	1,070	1,050
	135,753	37,339	173,092	144,953
Total resources expended	137,852	58,012	195,864	169,635

Restricted Church Centre Project Costs above are costs relating to the alterations to the interior of the church building, which took place in 2016. These costs include Architect's fees in connection with the lighting design and submission of proposals to the Diocesan Advisory committee during 2015. A Faculty for the work was received in October 2015, and the work was completed in 2016. However, the costs of the fixed assets purchased during the project, are charged to the accounts over a period of four years so were fully depreciated by 31 December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2021

4 Other financial activity

a *Wages and salaries*

During the year the PCC employed two Associate Pastors, a part-time Church Administrator and from 1st March 2021 a part-time Discipleship Leader. No employee received emoluments of more than £60,000. Pension contributions (8%) paid by the PCC, are included in the amounts below:

	<u>2021</u>	<u>2020</u>
Associate Minister (6pm Service)	£31,397	£29,658
Associate Minister (Youth & Children)	£31,397	£15,591
Administrator	£6,644	£6,798
Discipleship Leader	£5,063	-

b *Payments to PCC members*

None of the PCC members (trustees) have been paid remuneration for being trustees. The total amount of expenses reimbursed to four (2020: three) PCC members or paid directly to third parties was £5,824 (2020 £5,325). The expenses related mainly to travel and resources for the church. An Associate Minister, who was employed by the PCC from July 2017, was a member of the Deanery Synod until May 2021.

c *Independent Examination Fees*

The amount paid in respect of the independent examination of the financial statements was £1,070 including VAT (2020 £1,050).

d *St John's Bookstall*

For the financial year ended 31 December 2021, sales totalled £537 (2020: £580) with net income of £81 (2020: £58). Bookstall net current assets at 31st December 2021 were £431 (2020: £470). During the year gifts/appropriations were made totalling £121 (2020: £118), to pay for some church resources and for some resources for visitors to the church.

	<u>2021</u>	<u>2020</u>
5 Tangible fixed assets	Church Equipment	Church Equipment
Cost or valuation	£	£
At 1 st January 2021	66,461	66,461
Additions	6,334	-
Disposals	-	-
At 31 st December 2021	72,795	66,461
Depreciation		
At 1 st January 2020	64,305	60,773
Provided in the year	2,991	3,532
Disposals	-	-
At 31 st December 2020	67,296	64,305
Net Book amounts		
At 31 st December 2021	5,499	2,156
At 31 st December 2020	2,156	5,688

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2021

6 Investments. The PCC purchased £20,000 worth of units in the CCLA Church of England Investment Fund on 27th October 2020. The bid value of those units was £23,799 on 31st December 2021.

7 Debtors

	2021 £	2020 £
Income tax recoverable	4,343	3,971
Other debtors/prepayments	-	-
	4,343	3,971

8 Creditors: amounts falling due within a year

	2021 £	2020 £
Accruals for Ind. Exam fee and other costs	1,100	1,050
Other creditors	6,919	7,113
	8,019	8,163

9 Statement of Funds. (Comparison figures for 2020 are shown at Note 13.)

	Balance b/fwd 1 Jan 2021 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance c/fwd 31 Dec 2021 £
Unrestricted Funds					
General fund	175,240	128,075	130,892	(27,790)	144,633
Mission/Youth/Quinquennial Church centre project fund	36,708	-	6,960	9,688	39,436
	-	-	-	-	-
	211,948	128,075	137,852	(18,102)	184,069
Restricted Funds					
Mission fund	2,116	21,314	20,673	525	3,282
Church centre project fund	734	3,660	945	-	3,449
Restricted (various small projects)	-	525	-	(525)	-
Staff fund	-	15,300	36,394	21,094	-
Stephen Bowen Memorial	637	-	-	-	637
	3,487	40,799	58,012	21,094	7,368
Total Funds	215,435	168,874	195,864	2,992	191,437

9a Analysis of Net assets by fund. (Comparison figures for 2020 are shown at Note 12.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
Fixed assets	21,930	7,368	29,298	22,963
Current assets	170,158	-	170,158	200,635
Current liabilities	(8,019)	-	(8,019)	(8,163)
	184,069	7,368	191,437	215,435

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) **For the year ended 31st December 2021**

Church Centre Project Funds

In 2004 the PCC decided to plan to provide renewed church buildings/centre at some time in the future. To prepare for this the PCC opened a restricted fund and also designated some of its unrestricted reserves for this purpose. The restricted fund is used to receive specific donations for and to pay relevant costs relating to the church buildings. These funds were used in 2012 and in 2016 for the internal alterations to the church buildings and for the depreciation of the assets acquired during the project.

Fabric/Quinquennial Fund

The PCC set aside funds to prepare for potential large costs incurred every five years as a result of Quinquennial Inspections. £5,000 is transferred from the general fund on an annual basis to cover any such expenditure. The fund has been used for significant work since the 2019 inspection, particularly in relation to removing asbestos from the churchyard shed, and the fund will be used for re-pointing and other work required following the 2019 Quinquennial Survey, particularly following the lifting of coronavirus restrictions. The fund balance on 31st December 2021 was £39,436 (2020: £36,708).

Mission Fund

The PCC offer the congregation an opportunity to make donations to a restricted fund for mission outside Felbridge Parish. Donations to this fund are encouraged on a special annual world mission gift day. The fund is used to support mission partners, projects and charities approved by the PCC.

The mission fund movements show monies received as a result of World Mission Gift Days, and payments from the fund. In 2021 (and 2020) funds were paid to support Church Army, CMS, Anglican Church in Argentina, CPAS, St Catherine's Hospice, Tearfund, WelCare, and Wycliffe Bible Translators in accordance with allocations agreed by the PCC.

Staff Fund

The PCC agreed to employ members of staff and created a restricted staff fund in 2008 to encourage financial support for staff costs. The PCC employed a part-time Church Administrator from April 2014 and a Youth Minister from July 2017 until June 2020. From July 2020 two Associate Pastors were employed rather than one Youth Minister, and since March 2021 a part-time Discipleship Leader. Transfers from the account have supported some of the funding of the staff.

10 CHURCH & HALL REFURBISHMENTS

In order to enhance our contact and service to the residents of the parish and beyond, a major upgrade was made to the church hall during 2012 which included new roofing, a high level of insulation, new heating system, entrance, and toilets plus an enlarged fully equipped kitchen at a total cost of £152,880. In 2015 a Faculty was granted to carry out works to improve access, and to update the heating, lighting, seating, audio visual facilities in the church. This work took place in 2016 at a total cost of £162,983, including the purchase of fixed assets totalling £47,673. The fixed assets are being depreciated over a period of four years, and so were fully depreciated by 31st December 2021.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2021

11 STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2020:

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Incoming resources					
Donations and legacies	2a	127,635	36,818	164,453	256,402
Charitable activities	2b	3,105	-	3,105	9,074
Investments	2c	42	-	42	62
Other	2d	6,500	-	6,500	2,339
Total incoming resources		137,282	36,818	174,100	267,877
Outgoing resources:					
Raising funds	3a	2,082	-	2,082	2,418
Charitable Activities	3b	124,818	42,735	167,553	173,186
Total outgoing resources		126,900	42,735	169,635	175,604
Net incoming/(outgoing) resources		10,382	(5,917)	4,465	92,273
Transfers between funds		(5,951)	5,951	-	-
Gain/(loss) on investments		807	-	807	-
Net movement in funds		5,238	34	5,272	92,273
Reconciliation of funds:					
Total funds brought forward		206,710	3,453	210,163	117,890
Total funds carried forward		211,948	3,487	215,435	210,163

12 Analysis of Net assets by fund at 31 December 2020:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Fixed assets	19,476	3,487	22,963	5,688
Current assets	200,635	-	200,635	215,392
Current liabilities	(8,163)	-	(8,163)	(10,917)
	211,948	3,487	215,435	210,163

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2021

13 Statement of Funds at 31 December 2020

	Balance b/fwd 1 Jan 2020	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2020
	£	£	£	£	£
Unrestricted Funds					
General fund	175,002	135,657	126,557	(8,862)	175,240
Mission/Youth/Quinquennial Church centre project fund	31,708	1,625	343	3,718	36,708
	-	-	-	-	-
	<u>206,710</u>	<u>137,282</u>	<u>126,900</u>	<u>(5,144)</u>	<u>211,948</u>
Restricted Funds					
Mission fund	538	16,927	21,875	6,526	2,116
Church centre project fund	-	3,616	2,882	-	734
Restricted (various small projects)	-	965	725	(240)	-
Staff fund	2,278	15,310	17,253	(335)	-
Stephen Bowen Memorial	637	-	-	-	637
	<u>3,453</u>	<u>36,818</u>	<u>42,735</u>	<u>5,951</u>	<u>3,487</u>
Total Funds	<u>210,163</u>	<u>174,100</u>	<u>169,635</u>	<u>807</u>	<u>215,435</u>

14 FELBRIDGE ST JOHN'S STIPEND ACCOUNT - MARGARY TRUST - VICAR'S ENDOWMENT

The late Ivan Donald Margary, the former Patron of Felbridge Parish and a local historian and archaeologist who lived at Yew Lodge and worshipped at St. John's, Felbridge created a Trust on 2nd January 1961 between himself and the Rochester and Southwark Diocesan Church Trust (RSDCT). The Trust was created with some investments (some £6,000 to £7,000 in stocks and shares) and it was the duty of the RSDCT to manage the fund and use the income to augment the stipend of the Incumbent of Felbridge Parish.

In the late 1980's and early 1990's discussions took place involving the Diocese, Lawyers, the Parish and the Incumbent when some agreements were reached. Since 1994 the income from the Margary Trust fund has been paid to the Diocesan Stipends Fund rather than directly to the Incumbent. The income from the Margary Trust remains restricted for the support of the Incumbent of Felbridge, but little as augmentation, but mostly as part of the funding of the Incumbent's stipend. The income from the Margary Trust is therefore paid to the Incumbent of Felbridge via the Diocesan Stipends Fund, and not directly, and is shown on an Incumbent's payslips, not as augmentation, but as part of the Incumbent's stipend. It was agreed that the Incumbent of Felbridge should receive an additional £500 per annum as an attempt to reflect the wishes of the late Mr Margary. During a vacancy the income is added to the capital of the fund, after deduction of specific costs as specified in the Declaration of Trust.

For legal reasons the Margary Trust remains in the name of Felbridge, St John's as managing trustees, but the Fund (number 0359) is held by the Diocesan Board of Finance (DBF) as Custodian Trustee, as the RSDCT was dissolved on 14th August 2001. We calculate that the Margary Trust investments generated income totalling £13,432 during 2021 (2020 £12,971) and the bid price value of the investments as at 31st December 2021 was £531,724 (2020 £461,048). These figures reflect the fact that the income between 1st January 2013 and 10th April 2016 had to be added to the capital in view of the incumbency vacancy during that period. The diocese benefits from the income from the Trust, so the PCC include this income stream in their discussions and calculations as they prayerfully agree an annual pledge to the Diocesan Parish Support Fund.

Accounts

CHURCH OF ENGLAND

ST JOHN'S CHURCH, FELBRIDGE
ANNUAL REPORT 2020

ANNUAL REPORT

and

FINANCIAL STATEMENTS

of the

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF ST JOHN'S FELBRIDGE**

Registered Charity number 1132388

For the year ended 31 December 2020

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St John's Church, Felbridge

Vicar

The Revd Mark Francis, The Vicarage,
8 The Glebe, Felbridge, East Grinstead RH19 2QT

Independent Examiner:

Mr Michael Robinson, FCCA, ACA. Brooks & Co. Chartered Accountants,
Hampton House, High Street, East Grinstead, RH19 3AW

Bankers:

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent, ME19 4JQ
NatWest plc, 15, London Road, EG, RH19 1GP

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2020

The Parochial Church Council (PCC) has pleasure in presenting its report and the Financial Statements of the Charity for the year ended 31st December 2020. The Financial Statements have been prepared in accordance with the policies set out on page 9 and comply with the Church Accounting Regulations 2006 and applicable law.

ADMINISTRATIVE INFORMATION

The Parochial Church Council of the Ecclesiastical Parish of St John's, Felbridge was registered as a charity in September 2009, and its governing document is the Parochial Church Council Powers Measure (1956) as amended and the Church Representation Rules. The Charity registration number is 1132388.

During the year, the following served as members of the Parochial Church Council (PCC) and as Trustees:

Vicar:	Mark Francis	(Chairman)
Churchwardens:	Andy Brown	(until Meeting of Parishioners 2021)
	Phil Tadman	(until Meeting of Parishioners 2021)
Representatives on the Deanery Synod:		
	Claire Johnson	(until APCM 2020)
	Luke Markham	(until APCM 2020)
	Nick Smith	(until APCM 2023)
	Phil Tadman	(until APCM 2023)
Elected members:		
	Paula Blake	(resigned Sept 2020)
	David Brows	(until APCM 2020)
	Hedley Cooper	(until APCM 2021)
	Diane Francis	(until APCM 2022)
	Malcolm Francis	(until APCM 2023)
	David Legg (Secretary)	(until APCM 2023)
	Miriam Markham	(until APCM 2023)
	Chris Saunders (Treasurer)	(until APCM 2022)
	Lynn Viviers	(until APCM 2022)
	Brenda Wilkinson	(until APCM 2023)
Ex-officio (Readers)	Celia Ensum	

Structure, governance and management

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods plus up to twelve 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. The 2020 Easter Vestry Meeting, now known as the Meeting of Parishioners and the APCM took place on 27th October 2020.

Objectives and activities

The primary objective of St John's PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England, and our mission statement is 'to win and build followers of Jesus Christ'. The PCC has the responsibility of cooperating with the Vicar, the Revd Mark Francis in promoting in the ecclesiastical parish the whole mission of the Church pastoral, evangelistic, social and ecumenical. The PCC has given consideration to the Charity Commission's general guidance on public benefit under Section 17 of the 2011 Charities Act.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL of ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING 31 DECEMBER 2020

Electoral Roll and Church Attendance

Following the annual revision of the Electoral Roll (ER) in 2020 there were 184 (2019:182) people on the ER at 10th October 2020, 50 (2019:51) of whom were resident within the parish. Eleven (2019: four) new members were added during the year with a loss of eight (2019: thirteen) members in the same period.

The revision of the ER in October 2020 means that it reflects the regular commitment to St John's as names have been removed due to death and members who had moved since the last full review in 2019. The average weekly attendance on a usual Sunday in 2020 pre-March 22nd (the date of the first livestream) was 150 (2019:159) adults, plus 31 (2019:32) children/young people. From March 22nd onwards, the average number of 'views' on YouTube for online services was 212 (please note that this number doesn't take into account where couples/families were watching together).

The average attendance of youth and children at online groups from March 22nd onwards was: The Rock (3-10s) 12; BOSS (10-18s) 13; Verve (11-14s) 8 and TBS (14-18s) 6.

The 'worshipping community' at the end of 2020 was 264, including 61 under 18, as reported on the 2020 Church of England statistics for mission return.

ACHIEVEMENTS OF THE YEAR

Because of COVID-19 restrictions, the APCM was delayed until October 2020 and those PCC members who were due to stand down kindly continued in post until the APCM was held. At the Vestry meeting in 2020 Phil Tadman and Andy Brown were re-elected as churchwardens and at the Annual Parochial Church Meeting (APCM) following this, three people (Malcolm Francis, Miriam Markham and Brenda Wilkinson) were elected to the PCC to replace those whose term of office had come to an end (David Brows, Claire Johnson and Luke Markham). David Legg was willing to continue for further period of three years and was also duly elected. Nick Smith and Phil Tadman were re-elected to serve as representatives on the Deanery Synod and no further elections took place. This gave a total number of PCC members for the remainder of the year of twelve plus one ex-officio members. At its November 2020 meeting, the PCC elected David Legg as Secretary and Electoral Roll Officer and Chris Saunders as Treasurer. The PCC met six times with an average attendance of 12.

PCC meetings always begin with a Bible reading and a time of prayer in order to seek the Lord's guidance in its discussions. Each meeting includes a review of both the church's finances and safeguarding. Team leaders also present a report of the activities of that team since the preceding meeting. Meetings from 24th March 2020 onwards including the APCM were held using video conferencing software because of restrictions on face-to-face meetings due to COVID-19

The major topics discussed by the PCC during the year were:

- regular review of the effectiveness of 'virtual' and physical services and meetings offered at St John's during the pandemic and the possible changes post-COVID-19
- the St John's Vision Process for 2020 and beyond – Disciple Making Disciples
- the agreement of the draft budget for 2021
- the future staffing opportunities and requirements at St John's – appointment of Tim Dullaway and change of role for Luke Markham
- the results of the Quinquennial report on our church building
- the establishment of a St John's Discretionary Fund for cases of urgent financial need

Amongst other topics discussed were safeguarding; remuneration for PCC employees; the Parish Support Fund and our contributions to it and the distribution of funds raised through the World Mission Gift Day. Many other matters were discussed as part of individual team reports.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2020

FINANCIAL REVIEW

We thank God for sustaining the finances of St John's during 2020, which has been a difficult year for many people and local churches due to the outbreak of coronavirus and measures taken in attempts to restrict the spread of the virus. We are very grateful to all those who have supported St John's through their prayers and donations. This enabled the mission and ministry of St John's to continue, and also enabled St John's to rapidly adjust operations in order to grasp the opportunities to reach more people with the gospel via online communications. This also highlighted the importance of regular voluntary income provided by members. Standing orders and bank transfers are well used. The full annual accounts are available on pages six to seventeen, but some points of interest to highlight are as follows:

Result:

The total funds of the PCC increased by £5,272 during 2020 to £215,435 at 31 December 2020 (2019: £210,163). The total funds included £3,487 restricted funds (2019: £3,453), the balance of funds being designated £36,708 (2019: £31,708) and undesignated unrestricted reserves of £175,240 (2019: £175,002).

Income:

Total income was £174,100 being significantly down from 2019 (2019 included a legacy whereas 2020 did not) but exceeded total expenditure by £4,465. The 2020 annual accounts provide both encouragements and challenges as we progress and implement a revised vision and mission action plan during 2021.

The full range of methods used to make financial contributions were not possible during 2020, particularly cash offerings, cheques, and the envelope scheme, but we have been encouraged to receive donations via alternative methods of giving by some who may have made cash donations in the past. Standing order and bank transfers plus the use of giving agency charities (eg Charities Aid Foundation and Stewardship) accounted for most of the income received. Many of the donations in 2020 were made tax effectively which enabled the PCC to make tax repayment claims totalling £27,736 in relation to donations received from members who have a valid Gift Aid declaration in place. The PCC encourages tax-effective giving and recommends all those who pay income and/or capital gains tax, to review their method of giving, to ensure their donations are as tax efficient as possible. If any reader is currently not giving by tax-efficient methods and wishes to consider tax-efficient options, then please contact a member of the finance team.

Expenditure:

Total expenditure for the year was £169,635 (2019 £175,604), being a decrease compared to 2019 due primarily to adjustments in activities as a result of the pandemic. The sum of £67,932 was paid to the Diocesan Parish Support Fund (PSF) in 2020 (2019 £66,600). This contribution to the diocese covers the housing, stipend and pension costs of clergy, plus amounts for diocesan central costs, clergy training and a contribution to national church funds. The PSF requires the PCC to offer a pledged contribution to the diocese by 30th June each year, for payment during the following year. The pledge is made by the PCC as they apply the three main principles of the PSF, being proportionality, informed generosity and an encouragement to be self-financing. The PCC submits the annual pledge to the Archdeacon, who has accepted the pledge of £67,932 for 2021. In addition to the pledge, the diocese receives wedding and funeral fees from the PCC, and income from the Margary Trust, as explained on page 17, note 14 of the financial statements.

Funds:

As stated above, the funds totalled £215,435 at the end of 2020 (2019 £210,163). The funds include a designated Quinquennial fund, for use in attending to church repairs, following the 2019 Quinquennial Inspection Report. Details of the funds at 31 December 2020 are shown in note nine of the accounts. The funds together with the ongoing financial support of church members, will help the parish achieve its mission and ministry objectives for 2021.

The Future:

In November 2020 the PCC agreed 2021 budget commitments totalling £210,000 (2019 £192,000) to progress the work and mission of the church, noting our current commitments, our vision and desire to reach out to the parish and beyond with the Gospel of the Lord Jesus Christ. The PCC trust that the members of St John's will continue to support the work of the church, and the significant challenges that lie ahead by their prayers and financial gifts.

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL, ST JOHN'S FELBRIDGE, FOR THE YEAR ENDING DECEMBER 2020

Reserves Policy:

The PCC review their reserves at their meetings, as the aim is to hold a minimum of three months of the previous year's regular operating expenditure as unrestricted reserves. This level is to enable the PCC to be a responsible employer and to manage its commitments, including its annual pledge to the Diocesan Parish Support Fund. In addition, a transfer of £5,000 is made each year from the General Fund to the Quinquennial Fund. The Quinquennial fund is used primarily to achieve work required, as specified in Inspecting Architect's reports following Quinquennial inspections. A Quinquennial Survey was carried out in September 2019, and the next one is due to be completed in 2024.

Investment Policy:

The PCC invest funds with CCLA via a Church of England Investment Fund and a Deposit Account. The main PCC bank account is with CAF Bank Ltd. The PCC seeks to keep any surplus liquid funds in short-term deposits, which can be readily available, but interest rates remain very low.

The PCC are grateful for the work of the Finance Team, who themselves appreciate the engagement of the PCC in finance matters, and the support of others with particular roles relating to the finances of the church. These include the Sidespersons/Welcomers, task teams, the church Bookstall, and all who contribute to St John's, and its stewardship of resources entrusted to the PCC.

RISK ASSESSMENT

St John's Church has established a Risk Management Process to identify and manage the risks to which the Church is exposed. The PCC supports a four-stage Risk Management Process which involves (1) identifying the potential risks to which St John's is exposed and logging them in a Risk Register; (2) an assessment of the potential impact and probability of those risks crystallising; (3) an agreement that the high-level risks will have appropriate controls or action plans to mitigate them; and (4) an ongoing Monitoring Process to review the existing/new risks as well as the progress with respect to completing the high-level risk action plans. The key risk groups to which St John's is potentially exposed are: Financial, Health & Safety, Reputation, Operational, Security, Legal (Statutory Requirements) and Safeguarding people

STATEMENT OF THE PCC'S RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements 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.

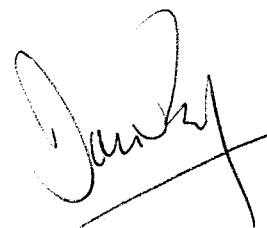
Signed on behalf of the PCC:



Mark Francis
(Chairman)

23rd March 2021

David Legg
(Secretary)



INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S FELBRIDGE

I report on the accounts of the Parochial Church Council (the PCC) of St John's, Felbridge for the year ended 31 December 2020, which are set out on pages 7 to 17.

Respective Responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members of the PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with general directions given by the Charity Commission and to be found in the Church guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from the members of the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities.
- have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Michael Robinson FCCA, ACA

For and on behalf of Brooks & Co

Dated: ^{11th May} ~~11th April~~ 2021

Hampton House
High Street
East Grinstead
West Sussex
RH19 3AW

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL
For the year ended 31st December 2020

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Incoming resources					
Donations and legacies	2a	127,635	36,818	164,453	256,402
Charitable activities	2b	3,105	-	3,105	9,074
Investments	2c	42	-	42	62
Other	2d	6,500	-	6,500	2,339
Total incoming resources		137,282	36,818	174,100	267,877
Outgoing resources:					
Raising funds	3a	2,082	-	2,082	2,418
Charitable Activities	3b	124,818	42,735	167,553	173,186
Total outgoing resources		126,900	42,735	169,635	175,604
Net incoming/(outgoing) resources		10,382	(5,917)	4,465	92,273
Transfers between funds		(5,951)	5,951	-	-
Gain/(loss) on investments		807	-	807	-
Net movement in funds		5,238	34	5,272	92,273
Reconciliation of funds:					
Total funds brought forward		206,710	3,453	210,163	117,890
Total funds carried forward		211,948	3,487	215,435	210,163


The accompanying notes on pages 9 to 17 form part of the financial statements. (The Statement of Financial Activities for the year ended 31 December 2019 is stated at Note 11.)

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

BALANCE SHEET AT 31ST DECEMBER 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible fixed assets	5	2,156	5,688
Investments	6	20,807	-
Total fixed assets		<u>22,963</u>	<u>5,688</u>
Current assets			
Debtors	7	3,971	16,704
Deposit accounts		155,985	30,932
Cash at bank and in hand		40,679	167,756
		<u>200,635</u>	<u>215,392</u>
Liabilities:			
Creditors: amounts falling due within one year	8	8,163	10,917
Net current assets		<u>192,472</u>	<u>204,475</u>
Total current assets less liabilities		<u>192,472</u>	<u>204,475</u>
NET ASSETS		<u><u>£215,435</u></u>	<u><u>£210,163</u></u>
The Funds of the Charity:			
Restricted funds	9	3,487	3,453
General Fund		175,240	175,002
Designated Fund – Quinquennial		36,708	31,708
Designated Fund – Church Building		-	-
Unrestricted funds	9	<u>211,948</u>	<u>206,710</u>
TOTAL CHARITY FUNDS		<u><u>£215,435</u></u>	<u><u>£210,163</u></u>

Approved by the Parochial Church Council on 23rd March 2021 and signed on its behalf:



The accompanying notes on pages 9 to 17 form part of the financial statements

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2020

1. Accounting Policies

a Accounting convention

The Financial Statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards, SORP (FRS 102) and the Charities Act 2011.

The Financial Statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and by the revaluation of fixed assets. The Financial Statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b Fund 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 - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) 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.

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

c Incoming resources

All incoming resources are accounted for gross.

Voluntary Income

Collections are recognised when received.

Planned giving receivable is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants & legacies are recognised when the PCC is legally entitled to the amount due.

Income from investments

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

All other income

All other income is recognised when it is receivable.

Gains & losses on investments

Realised gains are recognised when investments are sold.

Unrealised gains and losses would be accounted for on a revaluation at 31 December in the year of revaluation.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2020

d Outgoing resources

Resources expended are accounted for on an accruals basis and are accounted for gross.

Grants

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

Church Activities

The parish contribution to the Diocesan Parish Support Fund is accounted for when paid. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by Section 10 of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected. For inalienable property acquired prior to 1995 there is insufficient cost information available and therefore such assets are not valued in the accounts. Individual items acquired since 1995 have been capitalised in the accounts at cost and depreciated over their useful economic life.

All expenditure on consecrated or beneficed buildings and individual items costing under £500 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Fixtures and fittings	25% straight line
Computer and AV equipment	33.3% straight line

f Current Assets

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

Short-term deposits include cash held on deposit either with the CCLA, CBF Church of England Funds, CAF Bank Ltd, or at NatWest Bank PLC. The PCC opened accounts with CAF Bank Ltd in 2016, due to the charges now applied by NatWest Bank PLC on charities with a turnover of more than £100,000.

g Going Concern

The Charity is grateful for the financial support from members of St John's. There are no material uncertainties about the charity's ability to continue as a going concern. We are grateful that to date we have not suffered a more substantial reduction in income due to the pandemic, but the PCC remain alert to this possibility.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2020

2. Incoming resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
2a <i>Donations and Legacies</i>				
Regular giving	94,629	16,392	111,021	103,633
Collections at all services	1,552	-	1,552	8,702
Gift days	3,250	16,810	20,060	20,443
Sundry donations & appeals	468	3,616	4,084	44,960
Legacies	-	-	-	40,859
Income tax recoverable	27,736	-	27,736	37,805
	127,635	36,818	164,453	256,402
2b <i>Charitable activities</i>				
Church hall lettings	445	-	445	3,569
Fees from weddings, funerals	2,660	-	2,660	4,611
Other activity	-	-	-	894
Fundraising events	-	-	-	-
	3,105	-	3,105	9,074
2c <i>Investment income</i>				
Interest	42	-	42	62
	42	-	42	62
2d <i>Other income</i>				
Archdeacon's Grant	-	-	-	-
Fresh Expressions Grants	6,500	-	6,500	2,339
	6,500	-	6,500	2,339
Total incoming resources	137,282	36,818	174,100	267,877

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2020

3. Outgoing resources

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
3a Raising funds				
Communications and publicity	2,082	-	2,082	2,418
	2,082	-	2,082	2,418
3b Charitable activities				
Mission & charitable giving:				
Mission gift day	-	20,000	20,000	20,000
Other mission	-	2,600	2,600	3,249
	-	22,600	22,600	23,249
Ministry costs:				
Diocesan parish contribution	67,932	-	67,932	66,600
PCC Employees/Staffing	34,794	17,253	52,047	37,293
Clergy costs/expenses	1,165	-	1,165	2,029
Church operating costs	5,507	-	5,507	5,353
Church hall operating costs	3,519	-	3,519	4,332
Church centre project costs	-	2,882	2,882	12,139
Office running costs	2,499	-	2,499	3,137
Fees: Wedding/Funeral/CTEG/SGP	3,412	-	3,412	3,013
Mission team/courses/events	200	-	200	875
Meeting Together/Worship team	1,507	-	1,507	1,688
Youth & Children team costs	1,748	-	1,748	6,391
Evangelism & pastoral	116	-	116	1,016
Quinquennial work	-	-	-	1,140
Catering and Social Teams	941	-	941	2,868
Ministry of Flowers	428	-	428	991
Independent examination fee	1,050	-	1,050	1,072
	124,818	20,135	144,953	149,937
Total resources expended	126,900	42,735	169,635	175,604

Restricted Church Centre Project Costs above are costs relating to the alterations to the interior of the church building, which took place in 2016. These costs include Architect's fees in connection with the lighting design and submission of proposals to the Diocesan Advisory committee during 2015. A Faculty for the work was received in October 2015, and the work was completed in 2016. However, the costs of the fixed assets purchased during the project, are charged to the accounts over a period of four years so were fully depreciated by 31 December 2020.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2020

4 Other financial activity

a *Wages and salaries*

During the year the PCC employed a Youth Minister for six months and two Associate Pastors for six months plus a part-time Church Administrator all year. No employee received emoluments of more than £60,000. Pension contributions (8%) paid by the PCC, are included in the amounts below:

	<u>2020</u>	<u>2019</u>
Youth Minister/Associate Minister (6pm Service)	£29,658	£28,407
Associate Minister (Youth & Children)	£15,591	-
Administrator	£6,798	£6,574

b *Payments to PCC members*

None of the PCC members (trustees) have been paid remuneration for being trustees. The total amount of expenses reimbursed to three (2019: five) PCC members or paid directly to third parties was £5,325 (2019 £9,177). The expenses related mainly to travel and resources for the church. The Youth Minister, who was employed by the PCC from July 2017, was a member of the Deanery Synod.

c *Independent Examination Fees*

The amount paid in respect of the Independent examination of the financial statements was £1,050 including VAT (2019 £1,072).

d *Parish News Magazine*

A separate bank account was maintained to administer the production of the Parish News. Parish News was not produced after 2012. It was succeeded by Felbridge Focus (2013) and a Church Magazine (2014 onwards). There was an amount due from Barclays Bank of £1,088 plus an accrued amount at 31st December 2018. Payment was made in 2019 by Barclays Bank which cleared the debts relating to the Parish News. The funds received were added to the General Fund.

e *St John's Bookstall*

A separate account is used to administer the St John's Bookstall account. For the financial year ended 31 December 2020, sales totalled £580 (2019: £1,487) with net income of £58 (2019: £60). Bookstall net current assets at 31st December 2020 were £470 (2019: £531). During the year gifts/appropriations were made totalling £118 (2019: £75), to pay for some church resources and for some resources for visitors to the church.

	<u>2020</u>	<u>2019</u>
5 Tangible fixed assets	Church Equipment	Church Equipment
Cost or valuation	£	£
At 1 st January 2020	66,461	65,784
Additions	-	1,036
Disposals	-	(359)
At 31 st December 2020	66,461	66,461
Depreciation		
At 1 st January 2020	60,773	51,253
Provided in the year	3,532	9,677
Disposals	-	(157)
At 31 st December 2020	64,305	60,773
Net Book amounts		
At 31 st December 2020	2,156	5,688
At 31 st December 2019	5,688	14,531

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31st December 2020

6 Investments. The PCC purchased £20,000 worth of units in the CCLA Church of England Investment Fund on 27th October 2020. The bid value of those units was £20,807 on 31st December 2020.

7 Debtors

	2020 £	2019 £
Income tax recoverable	3,971	16,324
Other debtors/prepayments	-	380
	3,971	16,704

8 Creditors: amounts falling due within a year

	2020 £	2019 £
Accruals for Ind. Exam fee and other costs	1,050	1,020
Other creditors	7,113	9,897
	8,163	10,917

9 Statement of Funds. (Comparison figures for 2019 are shown at Note 13.)

	Balance b/fwd 1 Jan 2020 £	Income £	Expenditure £	Transfers, other gains and losses £	Balance c/fwd 31 Dec 2020 £
Unrestricted Funds					
General fund	175,002	135,657	126,557	(8,862)	175,240
Mission/Youth/Quinquennial Church centre project fund	31,708 -	1,625 -	343 -	3,718 -	36,708 -
	206,710	137,282	126,900	(5,144)	211,948
Restricted Funds					
Mission fund	538	16,927	21,875	6,526	2,116
Church centre project fund	-	3,616	2,882	-	734
Restricted (various small projects)	-	965	725	(240)	-
Staff fund	2,278	15,310	17,253	(335)	-
Stephen Bowen Memorial	637	-	-	-	637
	3,453	36,818	42,735	5,951	3,487
Total Funds	210,163	174,100	169,635	807	215,435

9a Analysis of Net assets by fund. (Comparison figures for 2019 are shown at Note 12.)

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
Fixed assets	19,476	3,487	22,963	5,688
Current assets	200,635	-	200,635	215,392
Current liabilities	(8,163)	-	(8,163)	(10,917)
	211,948	3,487	215,435	210,163

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) **For the year ended 31st December 2020**

Church Centre Project Funds

In 2004 the PCC decided to plan to provide renewed church buildings/centre at some time in the future. To prepare for this the PCC opened a restricted fund and also designated some of its unrestricted reserves for this purpose. The restricted fund is used to receive specific donations for and to pay relevant costs relating to the church buildings. These funds were used in 2012 and in 2016 for the internal alterations to the church buildings and for the depreciation of the assets acquired during the project.

Fabric/Quinquennial Fund

The PCC set aside funds to prepare for potential large costs incurred every five years as a result of Quinquennial Inspections. £5,000 is transferred from the general fund on an annual basis to cover any such expenditure. The fund has been used for significant work since the 2014 inspection, particularly in relation to removing trip hazards, and more of the fund will be used following the 2019 Quinquennial Survey, and after restrictions due to the coronavirus are lifted. The fund balance on 31st December 2020 was £36,708 (2019: £31,708).

Mission Fund

The PCC offer the congregation an opportunity to make donations to a restricted fund for mission outside Felbridge Parish. Donations to this fund are encouraged on a special annual world mission gift day. The fund is used to support mission partners, projects and charities approved by the PCC.

The mission fund movements show monies received as a result of World Mission Gift Days, and payments from the fund. In 2020 (and 2019) funds were paid to support Church Army, CMS, Anglican Church in Argentina, CPAS, St Catherine's Hospice, Tearfund, WeCare, and Wycliffe Bible Translators in accordance with allocations agreed by the PCC.

Staff Fund

The PCC agreed to employ members of staff and created a restricted staff fund in 2008 to encourage financial support for staff costs. The PCC employed a part-time Church Administrator from April 2014 and a Youth Minister from July 2017 until June 2020. From July 2020 two Associate Pastors were employed rather than one Youth Minister. Transfers from the account have supported the funding of the Youth Minister, Associate Pastors and a part-time church administrator.

10 CHURCH & HALL REFURBISHMENTS

In order to enhance our contact and service to the residents of the parish and beyond, a major upgrade was made to the church hall during 2012 which included new roofing, a high level of insulation, new heating system, entrance, and toilets plus an enlarged fully equipped kitchen at a total cost of £152,880. In 2015 a Faculty was granted to carry out works to improve access, and to update the heating, lighting, seating, audio visual facilities in the church. This work took place in 2016 at a total cost of £162,983, including the purchase of fixed assets totalling £47,673. The fixed assets are being depreciated over a period of four years, and so were fully depreciated by 31st December 2020.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31st December 2020

11 STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2019:

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
Incoming and Endowments					
Donations and legacies	2a	212,256	44,146	256,402	155,971
Charitable activities	2b	9,074	-	9,074	8,499
Investments	2c	62	-	62	39
Other	2d	1,625	714	2,339	11,500
Total		223,017	44,860	267,877	176,009
Expenditure on:					
Raising funds	3a	2,418	-	2,418	2,203
Charitable Activities	3b	138,103	35,083	173,186	174,540
Total		140,521	35,083	175,604	176,743
Net operating income/(expenditure)		82,496	9,777	92,273	(734)
Transfers between funds		20,187	(20,187)	-	-
Net movement in funds		102,683	(10,410)	92,273	(734)
Reconciliation of funds:					
Total funds brought forward		104,027	13,863	117,890	118,624
Total funds carried forward		206,710	3,453	210,163	117,890

12 Analysis of Net assets by fund at 31 December 2019:

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2019 £	TOTAL FUNDS 2018 £
Fixed assets for church use	2,235	3,453	5,688	14,531
Current assets	215,392	-	215,392	119,657
Current liabilities	(10,917)	-	(10,917)	(16,298)
	206,710	3,453	210,163	117,890

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FELBRIDGE

NOTES TO THE FINANCIAL STATEMENTS (continued) For the year ended 31st December 2020

13 Statement of Funds at 31 December 2019

	Balance b/fwd 1 Jan 2019	Income	Expenditure	Transfers, other gains and losses	Balance c/fwd 31 Dec 2019
	£	£	£	£	£
Unrestricted Fund					
General fund	76,179	223,017	139,381	15,187	175,002
Fabric/Mission/Quinquennial	27,848	-	1,140	5,000	31,708
Church centre project fund	-	-	-	-	-
	<u>104,027</u>	<u>223,017</u>	<u>140,521</u>	<u>20,187</u>	<u>206,710</u>
Restricted Fund					
Mission fund	-	22,712	22,174	-	538
Church centre project fund	14	3,926	12,139	8,199	-
Staff fund	13,032	18,222	590	(28,386)	2,278
Stephen Bowen Memorial	817	-	180	-	637
	<u>13,863</u>	<u>44,860</u>	<u>35,083</u>	<u>(20,187)</u>	<u>3,453</u>
Total Funds	<u>117,890</u>	<u>267,877</u>	<u>175,604</u>	<u>-</u>	<u>210,163</u>

14 FELBRIDGE ST JOHN'S STIPEND ACCOUNT - MARGARY TRUST - VICAR'S ENDOWMENT

The late Ivan Donald Margary, the former Patron of Felbridge Parish and a local historian and archaeologist who lived at Yew Lodge and worshipped at St. John's, Felbridge created a Trust on 2nd January 1961 between himself and the Rochester and Southwark Diocesan Church Trust (RSDCT). The Trust was created with some investments (some £6,000 to £7,000 in stocks and shares) and it was the duty of the RSDCT to manage the fund and use the income to augment the stipend of the Incumbent of Felbridge Parish.

In the late 1980's and early 1990's discussions took place involving the Diocese, Lawyers, the Parish and the Incumbent when some agreements were reached. Since 1994 the income from the Margary Trust fund has been paid to the Diocesan Stipends Fund rather than directly to the Incumbent. The income from the Margary Trust remains restricted for the support of the Incumbent of Felbridge, but little as augmentation, but mostly as part of the funding of the Incumbent's stipend. The income from the Margary Trust is therefore paid to the Incumbent of Felbridge via the Diocesan Stipends Fund, and not directly, and is shown on an Incumbent's payslips, not as augmentation, but as part of the Incumbent's stipend. It was agreed that the Incumbent of Felbridge should receive an additional £500 per annum as an attempt to reflect the wishes of the late Mr Margary. During a vacancy the income is added to the capital of the fund, after deduction of specific costs as specified in the Declaration of Trust.

For legal reasons the Margary Trust remains in the name of Felbridge, St John's as managing trustees, but the Fund (number 0359) is held by the Diocesan Board of Finance (DBF) as Custodian Trustee, as the RSDCT was dissolved on 14th August 2001. We calculate that the Margary Trust investments generated income totalling £12,971 during 2020 (2019 £12,594) and the bid price value of the investments as at 31st December 2020 was £461,048 (2019 £439,341). These figures reflect the fact that the income between 1st January 2013 and 10th April 2016 had to be added to the capital in view of the incumbency vacancy during that period. The diocese benefits from the income from the Trust, so the PCC include this income stream in their discussions and calculations as they prayerfully agree an annual pledge to the Diocesan Parish Support Fund.

