

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

CONTENTS

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL,	2
ADMINISTRATIVE INFORMATION	2
REVIEW OF THE PROCEEDINGS OF THE PCC	3
FINANCIAL REVIEW	4
RISK ASSESSMENT and STATEMENT OF THE PCC'S RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9-17

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.

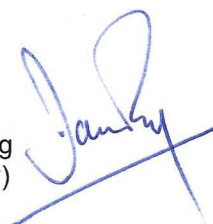
The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the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

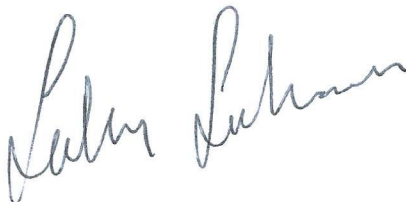
Independent Examiner's Statement

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
	1,950	-	1,950	2,099
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	-
	385	21,982	22,367	20,673
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
	123,515	53,572	177,087	173,092
Total resources expended	125,850	75,554	201,404	195,864

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 Church Equipment £	2021 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	70,478	72,795
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	67,485	67,296
Net Book amounts		
At 31 st December 2022	2,993	5,499
At 31 st December 2021	5,499	2,156

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	39,436	-	-	5,000	44,436
Church centre project fund	-	-	-	-	-
	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.