

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, REDHILL

England & Wales · Charity number 1135368

Details

Other names	Redhill St Johns PCC, ST JOHN'S PCC, REDHILL
Status	Registered
Legal form	Previously excepted
Registered	2010-04-07
Register	View on the Charity Commission register

Contact

Address	ST. JOHNS Church Centre Church Road Redhill RH1 6QA
Phone	01737766562
Email	Office@stjohnsredhill.org.uk
Website	www.stjohnsredhill.org.uk

Activities

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

Activities: Regular Public worship open to allThe provision of sacred space for personal prayer and contemplationPastoral work including visiting the sick and the bereavedTeaching of Christianity through sermons, courses and small groups to all agesThe provsion of a youth group with a christian ethosThe provision of a choir, music group and orchestraSupporting other charities in the uk & overseas

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£351,251	£229,379	-	-
2023-12-31	£212,661	£230,253	-	-
2022-12-31	£194,309	£252,451	-	-
2021-12-31	£242,178	£243,663	-	-
2020-12-31	£151,757	£184,045	-	-

Trustees

Name	Role	Appointed
Rev John Simon Kronenberg	Chair	2015-11-18
Alistair Smith		2023-04-30
Andrew Michael Wilson		2024-04-24
Andrew Moffat		2021-04-25
CHRISTINE ROSEMARY ELLIOTT		
CHRISTOPHER JOHN ELLIOTT		
Cathy Browne		2026-05-10
Hugh Hogan-Fleming		2025-05-10
Joanna Hales		2021-04-25
KATHERINE NEVA MARGARET MURRAY		2012-10-15
MIKE GENGÉ		
PATRICK BRIAN MOYLE		

Accounts

Charity registration number 1135368 (England and Wales)

**THE PCC OF ST JOHN THE EVANGELIST, REDHILL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

LEGAL AND ADMINISTRATIVE INFORMATION

PCC	Christine Elliott (Deanery Synod Representative) Christopher Elliott (Deanery Synod Representative) Mike Genge Joanna Hales (Deanery Synod Representative) John Kronenberg (Vicar) Andrew Moffat (Warden) Patrick Moyle (Deputy Warden) Katherine Murray (Vice Chair) Anne Rueff Allison Kandiah (Warden) Alistair Smith Andrew Wilson (PCC Secretary)	(Appointed 24 April 2024)
Charity number	1135368	
Principal address	Church Road Redhill RH1 6QA	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

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THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The PCC presents its report and accounts for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The PCC's objects are to cooperate with the vicar, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecumenical and social.

Public benefit

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Review of the Year

Introduction

PCC met 4 times during the year and received written reports from committees. Standing Committee met 3 times during the year. The APCM took place on Sunday 21st April 2024. At the Meeting of Parishioners prior to the APCM Andrew Moffat and Allison Kandiah were re-elected as Church Wardens. I am most grateful to Allison Kandiah and Andrew Moffat, our Churchwardens and to Patrick Moyle and Alastair MacLachlan our deputy wardens, PCC secretary Andrew Wilson and Electoral Roll Officer Patricia Barrett, PCC, Standing Committee and the Finance Team, for their hard work over another financially challenging year.

Safeguarding

Safeguarding is a vital aspect of parish life particular thanks are due to Ruth Foss-Smith who has led the team with help from Sophie Lapham, and Sarah Ashworth who provides admin support. Due to Ruth's hard work, Safeguarding is now very well organised in the parish and we should all be very grateful to Ruth for the very considerable amount of time she has spent on it since taking up the role. Ruth indicated her wish to step back from the role in December 2024, but kindly offered to remain in place while a new team member is found. To date we have not managed to fill the vacancy. No serious safeguarding incidents were reported during the year. See Safeguarding report.

Worship

During 2024 we saw good growth in the number of families with young children attending the 10.30am services, such that we had to introduce a second ciborium at the distribution of communion. Visiting preachers were invited for a number of services. Attendance at 8.30am BCP service continued to grow and often attracts a dozen or so people. 5.00pm BCP Evening Prayer continued to decline and now exists as an "office". Once a month it is led by Chris Elliott on an "anti modern slavery" theme. The future form of the regular 5.00pm evening service will have to be decided in 2025. Thanks are due to Francesca Lamont (who left to go to university in the summer) Hugh and Oscar Hogan-Fleming and the small streaming team who ran the live stream for 10.30am Sunday and also occasional services. A new Refreshments Team was recruited after the retirement of the team run so effectively and for so many years by Mandy Mandair. We are grateful to them all and especially to Bethan Cannon for leading the new team.

Sunday attendance numbers continued to grow with many new faces in the congregation. We continued to offer a choice of how to receive communion including priestly intinction which remains very popular.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Choir continued to sing at an excellent musical standard under the leadership of Director of Music Clement Hetherington and Organist Robert Cooper. Junior Choir has continued to grow.

The Band continued to provide lively music for second Sunday Family Communion services under the leadership of David Wilde. The Family Service Team (John Kronenberg, David Wilde, and Jo Hales) met regularly to plan every family service. It was sometimes challenging to recruit Sidespeople for the fourth Sunday All Age & Family Communion. Families continued to do the reading and intercessions at every second Sunday All Age & Family Communion. The bell ringers under Anne Rueff's leadership continued to ring almost every Sunday, for Weddings and some funerals.

Christmas services were especially well attended including Christingle which was attended by St Nicholas AKA "The Real One" and Fr Jim Rosenthal and also the Crib Service.

We are grateful to Phil Bradshaw who continued to preach on the third Sundays throughout the year. Stephen Young served regularly at the Parish Communion and decided to take a break from serving in December. Matthew Young continued to act as crucifer for Parish Communions. Holy Week addresses were given by Canon Emeritus Carol Coslett. I am grateful to them all for their help.

Thanks are due to Christopher Claxton Stephens for compiling the Intercessors rota, Ruth Foss-Smith for the Family Service rotas and Stephen Young for the Communion Minsters rota during the year.

Occasional Offices

Demand for baptisms remained at a healthy level. Thanks are due to Allison Kandiah for undertaking the considerable amount of administration and to both Allison and Margaret Bradshaw for visiting families before baptisms.

One of the church's young people and one adult were prepared for confirmation during the year and confirmed at the Cathedral on 18th May 2024. A further eight St John's young people were prepared during the year and confirmed by Bishop Rosemarie at a Deanery Confirmation service held at St John's on Sunday 3rd November at which a total of 20 candidates were confirmed.

Demand for weddings recovered slightly, after the previous year's reduction following the national trend. Thanks are due to Christine Elliott for handling all the wedding administration, Anne Rueff for accounting for statutory fees due to the Diocese and to Yvonne Irving, our weddings verger. Anna Keast verged for funerals during the year.

We continued to see a reduction in church funerals as other options continue to rise in popularity. I am grateful to Revd John Scott for providing cover when I am on holiday. Patricia Barrett negotiated an arrangement with "Greensleeves the flower shop" for floral arrangements which can be delivered to church in readiness for any Sunday members of the congregation wish to commemorate at a cost of £65.99. Members of the congregation should liaise with the vicar if they would like to sponsor the flowers on a particular date. A volunteer has not been found to manage the rota.

Pastoral Work

The pastoral ministry team continued to visit members of the congregation. The team now numbers four as Stephen Young is taking a well-earned break from active membership. Margaret Bradshaw, Waithera Humphries, Chrissy Buckley and John Kronenberg. Thanks are due to Margaret Bradshaw for acting as secretary. Stephen Young continued to guide our dealings with VARB (Voluntary Action Reigate & Banstead) and the Bereavement Counselling initiative which came to an end in the latter part of the year. John Kronenberg continued as a member of East Surrey Hospital Chaplaincy Team.

Childrens' & Young People's Groups

Children's work continued to flourish and grow well over the year. The Good Friday Workshop was well attended. Thanks are due to Jo Hales, Katherine Murray, Philippa Moyle and the team of regular parent helpers whose efforts have led to the growth of Junior church.

Jo Hales, our Commissioned Children's and Family Worker completed the Bishop's Certificate. Jo continues to be responsible for the "talk" at the Second Sunday Family Communion services which is much appreciated especially by the families and children present.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Years 7 to 9 group has become very cohesive and its members are actively engaged in church life. Thanks are due to Catherine Browne and Sarah Walters for running the Yr7+ activities.

Young people continued to hold regular Bake Sales after services to raise funds for the church and their nominated causes. Yr7+ group with families and friends enjoyed their annual fireworks party in the Vicarage garden on 10th November. Thanks are due to Brendan Browne for organising the pyrotechnics.

The Family Film Club grew numerically during the year. Thanks are due to Katherine, Francesca and Georgina Murray for running it so successfully.

House Groups

Three house groups continued to meet periodically for study and fellowship, one of them by Zoom. The Lent house group course was "The Things He Said" written by Archbishop Stephen Cottrell and was quite well attended.

Schools Involvement

John Kronenberg's fortnightly assemblies continued at St John's School.

St John's and Sparkfish joint venture lunchtime club at St John's School was generally recognised as valuable in helping prepare Year 6 for secondary school. Sparkfish continued to resource it together with the vicar.

St John's School held their Easter service at St John's and St John's School, Earlswood School and Dunottar School enjoyed well attended Christmas carol services.

Community Organisations Engagement

The Orpheus Centre Carol Concert was held once again with increased numbers over the previous year.

East Surrey Hospital held their annual memorial service for families of departed loved ones on 7th December. An ensemble led by Professor Noel Tredinnick from the Guildhall School of Music and Drama provided the music once again.

2nd Reigate Scouts attended Mothering Sunday, Harvest Sunday and Remembrance Sunday services. Their annual fund raising quiz was held again in the Refectory.

Inclusion

The composition of the congregation appears to have broadened as a result of our formally embracing inclusivity by joining the Inclusive Church network in 2023, following the Living in Love & Faith consultation. Our inclusion team was commissioned at an informal evening service in September and helps to ensure that St John's is as inclusive as we can be.

Eco-Church

St John's Eco-Group collaborated again with Rachel Wood from Eco Earlswood to host another Farmers' Market in the Refectory. Recycling containers continue to receive donations by Church Centre users and a collection box was added to the Foyer. Thanks are due to Kate Cox for continuing to raise Loveworks' profile with the congregation.

Events

An annual Christian Aid "Big Breakfast" was again held on 11th May alongside a Plant Sale run by Philippa and Patrick Moyle. Donations were shared between St John's and Christian Aid. The annual Strawberries & Pimms event was held on 19th July. A successful Heritage Open Day was held over 14th & 15th September concluded by a short Organ Recital by Guest Organist, Charles Thompson. Thanks are due to Jo Josh and her helpers. A Harvest Lunch was held in October organised by Sarah Walters with the help of a small team. The annual Musicians' Party and Summer BBQ were well attended.

Communications

"A View from St John's" was published four times during the year and distributed electronically through the web site and weekly e-bulletins as well as in hard copy form. Caroline Jones and Caroline Faries stepped down from producing the magazine after the last issue of the year after several years in the role. It has been a great success and I am most grateful for their hard work, enthusiasm and creativity. To date, no volunteers have come forward to take their places.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

John Kronenberg continued to produce PewsNews. Sarah Ashworth produced the weekly e-bulletin. Karen Graham stepped down from doing the weekly photocopying of PewsNews and we are grateful to her for doing it for a number of years. No volunteer has come forward to take on PewsNews or photocopying.

"WhatsApp" chats continue to be well used for better and more immediate communications within the church and wider community.

PewsNews and the parish magazine "A View From St John's" are uploaded to the web site weekly by John Kronenberg.

Volunteers have been sought to take on a more active use of other digital platforms.

Technology

Our various sound and PA systems continued to be enhanced with the help of sound engineer Alvaro Fernandez. This will continue into 2025.

Community Centre

Parish Operations Manager, Sarah Ashworth sought out new opportunities to generate additional hirings income. Negotiations continued with Hightrees Nursery to encourage them to relocate to the Centre.

Conclusions

Our future sustainability depends on building on our numerical growth and encouraging those who join St John's to contribute their time and talents as volunteers as well as contributing to parish finances through Parish Giving. A large part of a legacy from the estate of the late Beryl Neatby was received during the year and was used by PCC to pay down around £100,000 of our mortgage on the Centre. PCC decided to keep payments at the same level to reduce the overall term of the mortgage. A further and final instalment is expected in 2025. Whilst this is extremely good news, and taken together with our numerical growth, offers real hope for the future, we must all be aware that the funds released will be needed to begin to rebuild our Parish Pledge contribution to a reasonable level. It is therefore imperative that the entire congregation continues its regular giving and that people do not think that their giving can be reduced because of this inheritance. With the continuation of good financial management, for which we are greatly indebted to Brendan Browne, and continued and redoubled regular giving (preferably through Parish Giving) we have every chance of becoming financially solvent again in the next 3 years

I encourage everyone in the congregation and others who worship less frequently, but who love St John's to consider whether they can increase the level of their regular giving to ensure that St John's continues to merit a stipendiary vicar in the years to come.

Meetings held with 34th Meadvale Scouts leaders and other interested community parties to discuss the possibility of a community interest company buying the Meadvale Hall site have regrettably come to nothing by the end of 2024. Hightrees Nursery has been granted an extension of time at Meadvale Hall and will hopefully relocate to the Centre for Winter Term 2025. Meadvale Hall will then be sold to further reduce our mortgage and monthly mortgage payments, releasing further funds to pay our Parish Pledge.

I said last year that I would concentrate my efforts on prayer, study and the mission and ministry which is essential to grow the church. This is how I believe I can best serve St John's and it will continue to be my focus in 2025.

John Kronenberg (Vicar)

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

This year we were greatly enabled by the receipt of £131k legacy income. £105k of this was used to pay off the mortgage with the term reducing from 19 years and 5 months at the end of 2023 to 10 years and 10 months at the end of 2024. The remaining £26k has been allocated to a designated fund with the intention of future mortgage overpayments.

Also of positive news was the raising of roof funds for South facing gutter repairs with £27k raised to date.

However, the underlying trend is that we as a Church do not generate a level of regular planned giving to cover our regular costs (£83k in 2024, £77k in 2023). We survive financially because we paid the Diocese £12k when we should be paying nearer £90k. No financial liability exists with the Diocese because of this but naturally our structure would come under review. With paying the Diocese £12k, the Church and Meadvale Hall functions generated £34k of cash (excluding residual one-off legacy funds designated for further mortgage overpayments) to cover the losses of the Church Community Centre which didn't see a main nursery hirer in year. Ongoing discussions are being held with potential nursery hirers commencing in 2025.

Regarding Meadvale Hall, we have been in constant contact to discuss a community buy-out with several interested community groups for more than 18 months, including the 34th Meadvale Scouts as well as current and former council members. We have continued to bear the extra expenses resulting from prolonging our original 12-month consultation window during this period. No community body currently has the funds available to buy the hall and therefore the hall is being actively marketing for sale.

Reserves Policy

At the end of the year, the church held £327,401 in unrestricted reserves, £1,484,101 in restricted reserves and £95,586 in endowment reserves. Of this total, unrestricted free cash reserves are £45k with restricted cash being £121k (including £27k for roof repairs and £68k of organ funds). We have agreed a Parish Pledge of £16k in 2025, which is significantly below the full economic cost of £90k. Although we have £45k unrestricted cash, we are in a position of awaiting confirmation of South facing gutter repair grants and looking to secure a nursery hirer for the Community Centre. £26k is also ringfenced for mortgage overpayment. The PCC and stewardship committee will work hard with the Diocese on creating a sustainable future for St. John's.

The PCC assessed the major risks to which the PCC was exposed and was satisfied that systems were in place to mitigate exposure to major risks.

Structure, governance and management

The PCC was established by a charitable trust deed on 7 April 2010 and has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibilities of the Grade II* listed building, St John the Evangelist, the Church Community Centre and Meadvale Hall.

The PCC who served during the year and up to the date of signature of the financial statements were:

Christine Elliott (Deanery Synod Representative)

Christopher Elliott (Deanery Synod Representative)

Mike Genge

Joanna Hales (Deanery Synod Representative)

John Kronenberg (Vicar)

Andrew Moffat (Warden)

Patrick Moyle (Deputy Warden)

Katherine Murray (Vice Chair)

David Reed (PCC Secretary) (Resigned 21 April 2024)

Anne Rueff

Allison Kandiah (Warden)

Alistair Smith

Andrew Wilson (PCC Secretary) (Appointed 24 April 2024)

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Recruitment and appointment of trustees

The Trustees of the Charity are members of the PCC; they are either ex officio, elected by the Annual Parochial Church Meeting, or co-opted in accordance with the Church Representation Rules. Candidates for election are required to complete the Trustee Declaration of Eligibility and to consent to disclosure of limited personal details to external bodies to enable the charity to operate effectively, to facilitate better internal communication and encourage collaborative working.

Organisational structure

The PCC operated through a number of committees which met between full meetings of the Council and had the following terms of reference:

Standing Committee

This is the only sub-committee required by law. Committee members were John Kronenberg, Allison Kandiah, Andrew Moffat, Patrick Moyle, and David Reed. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

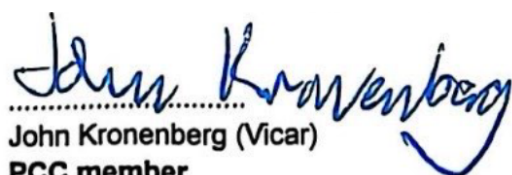
How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

Induction and training of trustees

New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

The PCC's report was approved by the Board of PCC.


John Kronenberg (Vicar)
PCC member
Date: 17 June 2025

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF ST JOHN THE EVANGELIST, REDHILL

I report to the PCC on my examination of the accounts of The PCC of St John The Evangelist, Redhill (the PCC) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the PCC's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date:

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	2	233,498	28,962	-	262,460	121,009
Charitable activities	3	73,833	390	-	74,223	73,085
Other trading activities	4	-	-	-	-	2,508
Investments	5	13,252	1,316	-	14,568	16,059
Total income		<u>320,583</u>	<u>30,668</u>	<u>-</u>	<u>351,251</u>	<u>212,661</u>
Expenditure on:						
Charitable activities	6	136,639	55,665	-	192,304	196,414
Other expenditure	11	1,316	35,759	-	37,075	35,033
Total expenditure		<u>137,955</u>	<u>91,424</u>	<u>-</u>	<u>229,379</u>	<u>231,447</u>
Net gains/(losses) on investments	12	-	-	373	373	1,194
Net income/(expenditure)		<u>182,628</u>	<u>(60,756)</u>	<u>373</u>	<u>122,245</u>	<u>(17,592)</u>
Net movement in funds	8	<u>182,628</u>	<u>(60,756)</u>	<u>373</u>	<u>122,245</u>	<u>(17,592)</u>
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>144,773</u>	<u>1,544,857</u>	<u>95,213</u>	<u>1,784,843</u>	<u>1,802,435</u>
Fund balances at 31 December 2024		<u>327,401</u>	<u>1,484,101</u>	<u>95,586</u>	<u>1,907,088</u>	<u>1,784,843</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	2	105,819	15,190	-	121,009
Charitable activities	3	73,085	-	-	73,085
Other trading activities	4	2,508	-	-	2,508
Investments	5	15,700	359	-	16,059
Total income		<u>197,112</u>	<u>15,549</u>	<u>-</u>	<u>212,661</u>
Expenditure on:					
Charitable activities	6	143,186	53,228	-	196,414
Other expenditure	11	359	34,674	-	35,033
Total expenditure		<u>143,545</u>	<u>87,902</u>	<u>-</u>	<u>231,447</u>
Net gains/(losses) on investments	12	-	-	1,194	1,194
Net income/(expenditure)		53,567	(72,353)	1,194	(17,592)
Transfers between funds		(138)	138	-	-
Net movement in funds	8	53,429	(72,215)	1,194	(17,592)
Reconciliation of funds:					
Fund balances at 1 January 2023		91,344	1,617,072	94,019	1,802,435
Fund balances at 31 December 2023		<u>144,773</u>	<u>1,544,857</u>	<u>95,213</u>	<u>1,784,843</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		2,044,101		2,088,468
Investments	15		15,586		15,213
			<u>2,059,687</u>		<u>2,103,681</u>
Current assets					
Debtors	16	11,157		12,013	
Investments	17	8,199		8,199	
Cash at bank and in hand		166,234		121,366	
		<u>185,590</u>		<u>141,578</u>	
Creditors: amounts falling due within one year	19	(20,395)		(19,305)	
		<u>185,590</u>		<u>141,578</u>	
Net current assets			165,195		122,273
Total assets less current liabilities			2,224,882		2,225,954
Creditors: amounts falling due after more than one year	20	(317,794)		(441,111)	
		<u>(317,794)</u>		<u>(441,111)</u>	
Net assets			<u>1,907,088</u>		<u>1,784,843</u>
The funds of the PCC					
Endowment funds	21	95,586		95,213	
Restricted income funds	22	1,484,101		1,544,857	
Unrestricted funds	23	327,401		144,773	
		<u>1,907,088</u>		<u>1,784,843</u>	

The financial statements were approved by the PCC on

.....
Andrew Moffat (Warden)
PCC member

.....
Allison Kandiah (Warden)
PCC member

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

St John the Evangelist, Redhill is a Parochial Church Council.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax refunds are recognised at the same time as the income to which they relate. Grants are recognised when the PCC is entitled to the income.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Deferred income arises when the PCC is in receipt of income that relates to a future period.

1.5 Expenditure

Liabilities and the resulting expenditure are recognised when either a legal or constructive obligation is recognised.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Land and buildings	Impairment review and 2% straight line on buildings
Plant and machinery	straight line over 4 years
IT/ AV equipment	straight line over 3 years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	101,048	28,962	130,010	99,819	15,190	115,009
Legacies	131,250	-	131,250	5,000	-	5,000
Donated goods and services	1,200	-	1,200	1,000	-	1,000
	<u>233,498</u>	<u>28,962</u>	<u>262,460</u>	<u>105,819</u>	<u>15,190</u>	<u>121,009</u>
Donations and gifts						
Planned Giving: Gift Aid donations	55,441	-	55,441	52,190	-	52,190
Planned Giving: Gift Aid recoverable	16,262	-	16,262	18,347	-	18,347
Planned Giving: Other	11,587	-	11,587	6,139	-	6,139
Collections	16,575	-	16,575	16,279	-	16,279
Collections: Tax refunds	1,183	-	1,183	1,479	-	1,479
Donations, Appeals etc: Gift Aid donations	-	-	-	5,237	-	5,237
Donations, Appeals etc: Gift Aid recoverable	-	-	-	37	-	37
Donations, Appeals etc: Other	-	-	-	111	-	111
Restricted donations	-	28,962	28,962	-	15,190	15,190
	<u>101,048</u>	<u>28,962</u>	<u>130,010</u>	<u>99,819</u>	<u>15,190</u>	<u>115,009</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Services provided under contract	4,145	-	4,145	3,791	-	3,791
Performance related grants	-	237	237	-	-	-
Charitable rental income	61,519	-	61,519	57,330	-	57,330
Other income	8,169	153	8,322	11,964	-	11,964
	<u>73,833</u>	<u>390</u>	<u>74,223</u>	<u>73,085</u>	<u>-</u>	<u>73,085</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	2,508

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	10,315	-	10,315	14,018	-	14,018
Interest receivable	2,937	1,316	4,253	1,682	359	2,041
	<u>13,252</u>	<u>1,316</u>	<u>14,568</u>	<u>15,700</u>	<u>359</u>	<u>16,059</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	21,435	19,750
Depreciation and impairment	46,367	45,867
Diocesan Share	12,001	15,667
Clergy and Reader's expenses	1,731	2,648
Office expenses	5,329	4,709
Fees	2,555	1,441
Altar and Service expenses	4,394	4,579
Music	2,650	1,990
Other	3,622	3,403
New Hall expenses	24,632	35,919
	<u>124,716</u>	<u>135,973</u>
Share of support and governance costs (see note 7)		
Support	64,166	58,085
Governance	3,422	2,356
	<u>192,304</u>	<u>196,414</u>
Analysis by fund		
Unrestricted funds - general	136,639	143,186
Restricted funds	55,665	53,228
	<u>192,304</u>	<u>196,414</u>

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	13,478	13,443
Church running & maintenance: Utilities	32,081	22,072
Church running & maintenance: Insurance	5,983	5,411
Church running & maintenance: Repairs	6,902	7,649
Meadvale Hall running costs	4,844	8,953
Books & printing	878	557
Governance costs	3,422	2,356
	<u>67,588</u>	<u>60,441</u>
Analysed between:		
Charitable activities	<u>67,588</u>	<u>60,441</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,728	1,674
	Depreciation of owned tangible fixed assets	46,367	45,867
		<u> </u>	<u> </u>

9 PCC

During the year, no trustees received reimbursement of expenses (2023: None).

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	4
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	34,607	32,904
Other pension costs	306	289
	<u> </u>	<u> </u>
	34,913	33,193
	<u> </u>	<u> </u>

During the year there were 4 part time staff (full time equivalent - 1.5)

There were no employees whose annual remuneration was more than £60,000.

11 Other expenditure

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Financing costs	1,316	35,759	37,075	359	34,674	35,033
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

12 Gains and losses on investments

	Endowment funds 2024 £	Endowment funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	373	1,194

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Land and buildings £	Plant and machinery £	IT/ AV equipment £	Total £
Cost				
At 1 January 2024	2,360,856	19,030	2,853	2,382,739
Additions	-	2,000	-	2,000
At 31 December 2024	2,360,856	21,030	2,853	2,384,739
Depreciation and impairment				
At 1 January 2024	273,138	18,280	2,853	294,271
Depreciation charged in the year	45,617	750	-	46,367
At 31 December 2024	318,755	19,030	2,853	340,638
Carrying amount				
At 31 December 2024	2,042,101	2,000	-	2,044,101
At 31 December 2023	2,087,718	750	-	2,088,468

The brought forward balance is made up as follows:

Meadvale Hall £80,000
Church Centre £2,280,856

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	15,213
Valuation changes	373
At 31 December 2024	15,586
Carrying amount	
At 31 December 2024	15,586
At 31 December 2023	15,213

Fixed asset investments revalued

The original cost of investment assets must be disclosed. Where the original value is not known the earliest value must be shown. The earliest value recorded for investment assets is £9,003. This was as at 31 December 2009.

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	11,157	12,013

17 Current asset investments

	2024 £	2023 £
Unlisted investments	8,199	8,199

Consists of the 'Goudge Fund', a CBF Church of England Deposit Fund.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Loans and overdrafts

	2024 £	2023 £
Bank loans	335,265	451,657
Payable within one year	17,471	10,546
Payable after one year	317,794	441,111
Amounts included above which fall due after five years:		
Payable by instalments	219,067	389,477

The long-term loan is secured by a legal mortgage and charge over land on the North side of St John's Church, Church Road, Redhill under title number SY848715. The loan is repayable over the period until 2035. The interest is 3% over the bank base rate.

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	18	17,471	10,546
Other taxation and social security		523	439
Accruals and deferred income		2,401	8,320
		20,395	19,305

20 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	18	317,794	441,111

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
Elphick Fund	10,642	265	10,907
Legacy Fund	4,571	108	4,679
Expendable endowments			
Church Halls Fund	80,000	-	80,000
	<u>95,213</u>	<u>373</u>	<u>95,586</u>

Previous year:	At 1 January 2023	Gains and losses	At 31 December 2023
	£	£	£
Permanent endowments			
Elphick Fund	9,826	816	10,642
Legacy Fund	4,193	378	4,571
Expendable endowments			
Church Halls Fund	80,000	-	80,000
	<u>94,019</u>	<u>1,194</u>	<u>95,213</u>

Elphick Fund

This fund provides income which is credited directly to the general fund, for floodlighting the church.

Legacy Fund

This principally provides income credited to the general fund for upkeep of the churchyard.

Church Halls Fund

The Church Halls Fund relates to the carrying value of the Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
War Memorial	3,579	-	-	-	3,579
New Hall	1,399,920	-	(81,626)	-	1,318,294
Organ Maintenance	111,071	1,316	(1,354)	-	111,033
Music	1,437	-	-	-	1,437
Appeals and Special Collections	1,165	4,538	(2,008)	-	3,695
ECO church	183	31	-	-	214
Office Capital Fund	4,130	-	-	-	4,130
Defibrillator	992	-	(84)	-	908
Church Maintenance and Development	4,629	-	(4,629)	-	-
LCD Projector	-	160	(160)	-	-
Mortgage Overpayment fund	-	764	(764)	-	-
Roof appeal	6,325	20,159	(25)	-	26,459
Confirmation Class	-	77	-	-	77
Youth welfare	3,567	153	(24)	-	3,696
Data projector	4,000	-	-	-	4,000
Vicar's discretionary fund	2,600	3,470	(750)	-	5,320
Tree fund	332	-	-	-	332
Grant bid writer	263	-	-	-	263
Ukranian families	664	-	-	-	664
	<u>1,544,857</u>	<u>30,668</u>	<u>(91,424)</u>	<u>-</u>	<u>1,484,101</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
War Memorial	3,579	-	-	-	3,579
New Hall	1,480,211	-	(80,291)	-	1,399,920
Organ Maintenance	111,980	359	(1,268)	-	111,071
Music	1,436	-	-	-	1,436
Appeals and Special Collections	471	778	(83)	-	1,166
ECO church	7	131	-	45	183
Office Capital Fund	4,130	-	-	-	4,130
Defibrillator	992	-	-	-	992
Church Maintenance and Development	8,499	339	(4,208)	-	4,630
Earthquake appeal	-	347	(440)	93	-
Theatre trips	-	360	(360)	-	-
Roof appeal	-	6,325	-	-	6,325
Toilet twinning	942	18	(960)	-	-
Youth welfare	3,567	-	-	-	3,567
Data projector	-	4,000	-	-	4,000
Vicar's discretionary fund	-	2,892	(292)	-	2,600
Tree fund	332	-	-	-	332
Grant bid writer	262	-	-	-	262
Ukranian families	664	-	-	-	664
	<u>1,617,072</u>	<u>15,549</u>	<u>(87,902)</u>	<u>138</u>	<u>1,544,857</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Restricted funds

(Continued)

War Memorial: Grant received to maintain the War Memorial found at the entrance to the churchyard.

New Hall: This fund was established in 2011 and is for building a new hall. The proceeds from the sale of the Parochial Hall (which was held in Endowment Funds) have been transferred to this fund.

In order to mitigate a predicted temporary shortage of working capital for the New Hall, the PCC approved a loan of up to £75,000 from the Organ restricted fund to the New Hall account. This approval was on the advice that such a loan was acceptable provided proper measures were taken to repay the loan in a reasonable time and the fund would not suffer any loss of interest. A loan of £40,000 was made in October 2018 to be repaid over 10 years with 1% pa interest (£350 p.m.). An additional loan was made in September 2019 and the monthly loan repayments were increased to £636.

Organ Maintenance: This fund was established in 2014 with a specific legacy and provides for repair and maintenance of the church organ. A further legacy was received for this purpose in 2015.

Music: Funds donated for the purpose of enhancing music provision.

Appeals and Special collections: This fund represents donations made to the PCC on an agency basis which are then passed directly to nominated charities within the objects of the PCC, or special collections for other specific charitable organisations.

ECO Church: Funds raised from Eco events (e.g. swaps and fairs) for positive impact environmental projects.

Office Capital Fund: Funds donated for the purpose of furnishing the new hall office.

Defibrillator: Remaining funds following purchase of a defibrillator in 2022 following congregational fund raising. To be used for defibrillator maintenance.

Church Maintenance and Development: A legacy was received during 2015 for maintenance of the church.

Earthquake Appeal: Congregational funds raised for 2023 Turkey-Syria earthquake appeal.

Theatre Trips: Income and costs associated with theatre trips run through the Church.

Roof Appeal: Congregational and wider community funds raised to fix the Church's leaking roof.

Toilet Twinning: Funds raised by the Year 7-9 Youth Group for twinning 12 toilets in Tanzania.

Youth Welfare: Donations received initially for an Internal Foyer and then agreed the funds can be used for Youth Welfare.

Data Projector: A 2023 grant received from the Southward of Diocese to enhance quality of service delivery.

Other: Includes funding for Christingle, mission support and Xero training.

Vicar's discretionary fund: Funds contributed solely by the Vicar for his approved future spend.

Tree fund: Funds donated to help maintain the trees on the stepped avenue.

Grant bid writer: A donation with restrictive covenant that it is to be use for paying for the service of a grant funding application specialist.

Ukrainian Families: Congregational funds raised to support Ukrainian Families who have recently moved to the local area.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Legacy (mortgage repayment)	-	131,250	(105,764)	-	25,486
General funds	144,773	189,333	(32,191)	-	301,915
	<u>144,773</u>	<u>320,583</u>	<u>(137,955)</u>	<u>-</u>	<u>327,401</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	91,344	197,112	(143,545)	(138)	144,773
	<u>91,344</u>	<u>197,112</u>	<u>(143,545)</u>	<u>(138)</u>	<u>144,773</u>

24 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	645,807	1,318,294	80,000	2,044,101
Investments	-	-	15,586	15,586
Current assets/(liabilities)	42,192	123,003	-	165,195
Long term liabilities	(360,598)	42,804	-	(317,794)
	<u>327,401</u>	<u>1,484,101</u>	<u>95,586</u>	<u>1,907,088</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	608,549	1,399,919	80,000	2,088,468
Investments	-	-	15,213	15,213
Current assets/(liabilities)	20,118	102,155	-	122,273
Long term liabilities	(483,894)	42,783	-	(441,111)
	<u>144,773</u>	<u>1,544,857</u>	<u>95,213</u>	<u>1,784,843</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

THE PCC OF ST JOHN THE EVANGELIST, REDHILL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

LEGAL AND ADMINISTRATIVE INFORMATION

PCC	Christine Elliott (Deanery Synod Representative) Christopher Elliott (Deanery Synod Representative) Mike Genge Joanna Hales (Deanery Synod Representative) John Kronenberg (Vicar) Andrew Moffat (Warden) Patrick Moyle (Deputy Warden) Katherine Murray (Vice Chair) David Reed (PCC Secretary) Anne Rueff Allison Kandiah (Warden) Alistair Smith	(Appointed 30 April 2023) (Appointed 30 April 2023)
Charity number	1135368	
Principal address	Church Road Redhill RH1 6QA	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

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THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The PCC presents its report and accounts for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The PCC's objects are to cooperate with the vicar, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecumenical and social.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Church Attendance

At the APCM held in April 2023 there were 113 names on the Electoral Roll (125 in 2022). There was a full review of the Electoral Roll in 2019.

The number of adults (those aged 16 and over) attending services on a normal Sunday was 80 and the number of those aged under 16 was on average 30. This number increased significantly for Christmas and Easter services. All our services were streamed online via Youtube. In 2022 the number of adults (those aged 16 and over) attending services on a normal Sunday was 75 and the number of those aged under 16 was on average 25.

Review of the year

Introduction

PCC met 6 times during the year and received written reports from committees. Standing Committee met 4 times during the year. The APCM took place on 30th April 2023. At the Meeting of Parishioners prior to the APCM Andrew Moffat was re-elected and Allison Kandiah was elected as Church Wardens. Thanks are due to Caroline Lamont, who stepped down as Church Warden at the APCM. I am most grateful to Allison Kandiah and Andrew Moffat, our Churchwardens and to Patrick Moyle and Alastair MacLachlan our deputy wardens, PCC secretary David Reed and Electoral Roll Officer Patricia Barrett, PCC, Standing Committee and the Finance Team, for their hard work over another financially challenging year.

Safeguarding

It is always a busy year for safeguarding administration and particular thanks are due to Ruth Foss-Smith who has shouldered most of it with help from Sarah Ashworth who remains our second safeguarding officer. No serious safeguarding incidents were reported during the year. See Safeguarding report.

Worship

During 2023 we saw good growth in the number of families with young children attending the 10.30am services. Attendance at 8.30am BCP service continued to recover numerically and attract new worshippers. 5.00pm BCP Evening Prayer continued to decline and now exists as an "office". Once a month it is led by Chris Elliott with an "anti modern slavery" theme. We will need to review this service in 2024. Thanks are due to Francesca Lamont, Hugh Hogan-Fleming and the small streaming team who run the live streaming equipment for 10.30am Sunday services and some occasional services.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We continued to offer a choice of how to receive communion including priestly intinction which remains very popular. Sunday attendance numbers continued to recover allowing for natural losses.

The Choir continued to sing at an excellent standard musically under the leadership of Director of Music Clement Hetherington and Organist Robert Cooper. Junior Choir continued to thrive and grow.

The Band continued to provide lively music for second Sunday Family Communion services under the leadership of David Wilde. The Family Service Team consisting of John Kronenberg, David Wilde, and Jo Hales, continued to meet regularly to plan every family service. Church families continue to assist act as Sidespeople for the fourth Sunday Family Communion as well as delivering the reading and intercessions for every second Sunday Family Communion. The bell ringers under Anne Rueff's leadership continued to ensure the bells were rung Sunday by Sunday as well as for special events like the Coronation.

Christmas services saw continued recovery and were well attended including St Nicholas Eve with Bishop Christopher, Christingle and Crib Service.

Phil Bradshaw continued to preach on the third Sundays throughout most of the year. Stephen Young served regularly at the Parish Communion and looked after visiting clergy. Holy Week addresses were given by Revd John Scott. I am grateful to them all for their help.

Thanks are due to Christopher Claxton Stephens for compiling the Intercessors rota, Ruth Foss-Smith for the Family Service rotas and Stephen Young for the Communion Minsters rota.

Occasional Offices

Demand for baptisms remained at a healthy level. Thanks are due to Allison Kandiah and the baptism visitors team for undertaking the administration and visiting families. Six of the church's young people were prepared for confirmation during the year. Five of them were confirmed at Southwark Cathedral on the eve of Christ the King. The sixth will be confirmed in 2024.

Demand for weddings was much reduced following the national trend. Thanks are due to Christine Elliott for dealing with all the wedding administration, Anne Rueff for accounting for statutory fees due to the Diocese and to Yvonne Irving, our weddings verger.

Church funerals were also fewer as non-church options continue to rise in popularity. I am grateful to Revd John Scott for taking services during my absence on the last leg of my sabbatical in Tromsø in March and for continuing help with funerals. Thanks, are due to Victoria Hutton for verging at funerals and for running the flowers team and until she and her family moved to Cambridgeshire before Christmas.

Pastoral Work

The pastoral ministry team continues to visit and support members of the congregation. The team now numbers, five members as we were joined towards the end of the year by Waithera Humphries and Chrissy Buckley. Thanks are due to Margaret Bradshaw for acting as secretary and to Stephen Young for continuing to guide our dealings with VARB (Voluntary Action Reigate & Banstead) and the Bereavement Counselling initiative. John Kronenberg continued as part of East Surrey Hospital Chaplaincy Team.

Childrens & Young People's Groups

Children's work flourished over the year due to the contributions of so many people. The Good Friday Workshop was well attended. Thanks are due to Jo Hales, Katherine Murray, Philippa Moyle and the team of regular parent helpers who work so enthusiastically to make church for the children of the church.

Jo Hales completed her AURORA qualification with the diocese as a Commissioned Children's and Family Worker and commenced studying for the Bishop's Certificate. Jo continues to be responsible for the "talk" at the Second Sunday Family Communion services which is much appreciated by the "All Age" congregation.

The Years 7 to 9 group grew during the year and is now a very cohesive group. Thanks are due to Catherine Browne and Sarah Walters for continuing to run Yr7+ activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Young people continued to hold regular Bake Sales after services to raise funds for the church and raised almost £1,000 which they decided to donate to Toilet Twinning. The certificates for our sponsorship can be seen in every toilet in the Church Centre. Yr7+ group with families and friends enjoyed a fireworks party in the Vicarage garden on 5th November. Thanks are due to Brendan Browne and his assistant for taking their lives in their hands.

A monthly Film Club was started during the year for families and children and is growing.

A good sized group camped out for the Big Church Festival in West Sussex over the Spring Public Holiday and had a very enjoyable time with fellow Christian people of all ages.

House Groups

Several house groups continued to meet regularly for study and fellowship. The Lent house group course was "The Nail" written by Archbishop Stephen Cottrell and was quite well attended.

Schools Involvement

John Kronenberg continued to take fortnightly assemblies St John's School every other Wednesday or Thursday morning.

St John's and Sparkfish lunchtime club at St John's School to help prepare Year 6 for secondary school came to a scheduled end, but Sparkfish have offered to continue the Lunch Club in the summer term due to its success.

St John's School held their Easter service again at St John's. St John's School, Earlswood School and Dunottar School had well attended Christmas carol services.

Community Organisations Engagement

The Orpheus Centre Carol Concert was held very successfully at St John's once again with increased numbers over the previous year.

East Surrey Hospital held their much appreciated annual memorial service for families of departed loved ones at St John's. Music was once again provided by an ensemble led by Professor Noel Tredinnick from the Guildhall School of Music and Drama.

2nd Reigate Scouts continue to attend Mothering Sunday, Harvest Sunday and Remembrance Sunday services. John Kronenberg was asked to be a judge for their Cake Competition at their annual fete. We were pleased to host their annual fund raising quiz in the Refectory.

Living in Love & Faith Consultation

Following extensive consultations with the congregation over a two year period, PCC voted to apply to join Inclusive Church early in 2023. John Kronenberg went with several other Reigate Deanery clergy to "Reigate Pride" in September and helped run the Christians at Pride stall. The composition of the congregation broadened as a result of our inclusive position in various aspects. Thanks are due to Alistair Smith for his work setting up a team of "Inclusion Champions" to promote inclusion in all its forms at St John's and also to those prepared to serve in that role.

Eco-Church

St John's Eco-Group collaborated with Rachel Wood from Eco Earlswood and 2nd Reigate Scouts to host a Clothes Swap another successful Eco Fair at St John's. Various different recycling containers continue to attract donations by Church Centre users.

Events

John Kronenberg showed slides of his sabbatical on Patmos with a Greek mezze supper in February. A Christian Aid "Big Breakfast" organised by Katherine Murray was again held in May alongside a Plant Sale run by Philippa and Patrick Moyle.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Coronation of King Charles III was shown on the big screen in the Refectory accompanied by a delicious lunch prepared by Tracy Montgomery and a team which came together for that event. Paul Walters saved the day with his IT expertise.

The choir put on an excellent concert in June to celebrate the Coronation. Donations were shared between St John's and Christian Aid. The annual Strawberries & Pimms event was held in July on the lawn between the church and centre on a lovely summer's evening. A tea party was held at the Vicarage in August for Ukrainian refugee friends. A successful Heritage Open Day was held in September concluded by a short Organ Recital by our organist, Robert Cooper. Thanks are due to Robert and to Jo Josh and her helpers. A Harvest Lunch was held in October with the help of a small team. The annual Musicians' Party and Summer BBQ were held at the Vicarage and on the lawn between the church and centre respectively. A theatre trip was organised by Vicki Thomas to see "Treason" at the Palladium Theatre in November, for which thanks are due.

Communications

"A View from St John's" was published four times during the year and distributed electronically through the web site and weekly e-bulletins as well as in hard copy form. It is hoped to develop the potential of the magazine for paid advertising. Thanks are due to Caroline Jones and Caroline Faries for their hard work, enthusiasm and creativity.

PewsNews is now produced each week by John Kronenberg. Sarah Ashworth sends it out with the weekly e-bulletin. Thanks are due to Karen Graham for doing the weekly photocopying of PewsNews. No volunteer has yet come forward to take on the preparation of PewsNews.

We furthered our use of "WhatsApp" for better and more immediate communications within church groups and to increase church community cohesion.

PewsNews and the parish magazine "A View From St John's" are uploaded to the web site weekly by John Kronenberg.

Technology

A small team, consisting of Andrew Moffat, John Kronenberg and David Wilde has met with a sound engineer to discuss finalising the integration of our various systems. Jo Josh and Paul Walters kindly donated surplus laptops for use in the parish.

Church Fabric

Housekeepers Anna Keast and Sarah Ashworth continued to compile regular reports on our three buildings for the Standing Committee. Necessary maintenance work continued on the Church, Church Centre and Meadvale Hall. Thanks are due to Ray Mandair for compiling the churchyard mowing rota and also to the mowing team.

Community Centre

Parish Operations Manager, Sarah Ashworth worked hard during the year to find opportunities to increase hirings to generate additional income. The Hirings Committee consisting of Sarah Ashworth, Anne Rueff and Jerry Taylor worked hard during the year to optimise income. Jerry and Diane moved away from the area during the year and we are most grateful to Jerry for his extensive contribution to hirings and licences over several years. St John's Nursery closed down their operation in the Centre at the end of the Summer term to consolidate on their site at Redstone Cemetery.

Sabbatical

Philippa and I embarked on the last leg of our sabbatical to Tromsø in Norway to see the Northern Lights and to stay with our son Alex and Freya in Oslo in March. I am enormously grateful to Reverend Phil Bradshaw and to Reverend John Scott for taking the services during this last part of the sabbatical.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Conclusions

Our major challenge remains financial and we all need to reassess and redouble the level of our giving to ensure that St John's continues to merit a stipendiary vicar. Our future sustainability depends on everyone taking responsibility for our church's life, both financially and practically.

The loss of income when St John's Nursery left the Centre led PCC to review what we could do to reduce costs. Regrettably, it became obvious that we could no longer afford the increasingly extensive maintenance costs of Meadvale Hall. The decision was therefore taken to mothball Meadvale Hall at the earliest opportunity and to invite Meadvale tenants to relocate to the Centre. Brownies and Guides found an alternative venue, Karate relocated to the Centre and Hightrees Nursery have undertaken to relocate to the Centre for Autumn Term 2024. Meadvale Hall will then have to be sold to reduce our mortgage and therefore our monthly mortgage payments.

A meeting was held with 34th Meadvale Scouts leaders, former Conservative councillor Jonathan White and other interested community parties to discuss the possibility of a community interest company buying the Meadvale Hall site, the PCC's preferred option, to ensure that it remains available for community use including by the scouts. The PCC was not aware of any substantial initiative by the community to explore buying the site at the end of 2023.

We have seen good growth in the number of families with children coming to church and St John's continues to arouse the interest of our wider community. Some new people came forward to volunteer some familiar faces redoubled their efforts to help St John's. This is very good news, but we must all now ask ourselves whether we care enough about the future of St John's to give the financial support our increasingly vibrant church needs.

As I said last year, I will always do my best to guide the parish through difficult times, but for the future I shall continue to concentrate my efforts on those things that are central to the religious life of a priest – prayer, study and the mission and ministry to which I am called and through which I believe I can best serve St John's, by building up and increasing our congregation.

John Kronenberg (Vicar)

Financial review

This year has certainly been challenging from a financial position with increased utility and mortgage costs. These costs alone amount to £81k which is a significant proportion of our income. To balance this increase in costs we have negotiated a reduction in our Parish Pledge. The payment of the Parish Pledge is a moral obligation and we must not get into the habit of consistently failing to pay the required amount and allowing our neighbours to 'pay our way'. The PCC continues to explore ways that we can get our finances on a more stable footing.

The PCC implemented the Parish Giving scheme this year in 2023. The scheme is doing well with many people moving from a regular standing order to this new system. There has been an increase in regular donations, partially in response to this move. We would encourage all members of the congregation to donate through the Parish Giving scheme as it helps the finance team to plan cashflow more accurately and efficiently. We have not received any legacies in the year.

Enquiries for the hall remain buoyant following marketing work on our website and social media campaigns, which has resulted in several new hirers over the year. We've also seen continued support from many regular bookers. We have made a concerted effort to move our hirers onto a more consistent set of rates that better reflects the reality of running the centre. Hightrees nursery, currently located in Meadvale Hall, has agreed to move to the community centre filling the gap left by St. John's nursery earlier in the year.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Towards the end of 2023 we launched an appeal for Church roof repairs (estimated at a cost of more than £30k). We have received in the region of half the money through donations and are applying for grants to bolster this amount and enable us to undertake this essential work.

As we reported in 2022, there is a large variation in the value of regular donations, as would be expected for a varied community like ours. It is right that there is no recommended monthly donation. However, we are often asked to place the cost of running the church into more meaningful numbers. And so it is worth noting that the approximate cost of running the church this year was £2000 per week. However, this is with a much reduced Parish Pledge and the true cost of running the church is closer to £3000 per week. This equates to approximately £24 per adult per week.

Reserves Policy

At the end of the year, the church held £144,773 in unrestricted reserves, £1,544,857 in restricted reserves and £95,213 in endowment reserves. Of this total, the free cash reserves amounted to £20,118. The church has a better cash reserves position compared with FY 2022. At the end of 2023 we had a small but useful cash balance in our operational accounts to absorb shocks. However, as set out above the church had to reduce our annual Parish Pledge in order to meet our legal responsibilities (mortgage, wages, utilities), and we also benefited from a 6 month pause in our mortgage capital repayments. There is a significant risk that the church will operate at a deficit again in 2024 and the PCC has agreed that the approach of paying legal obligations over moral obligations is the right one. We have agreed a Parish Pledge of £12k in 2024, which is significantly below the full economic cost of £80k. The PCC and stewardship committee will work hard with the diocese on creating a sustainable future for St. John's.

The PCC assessed the major risks to which the PCC was exposed and was satisfied that systems were in place to mitigate exposure to major risks.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The PCC was established by a charitable trust deed on 7 April 2010 and has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibilities of the Grade II* listed building, St John the Evangelist, the Church Community Centre and Meadvale Hall.

The PCC who served during the year and up to the date of signature of the financial statements were:

Sarah Ashworth	(Resigned 30 April 2023)
Christine Elliott (Deanery Synod Representative)	
Christopher Elliott (Deanery Synod Representative)	
Mike Genge	
Joanna Hales (Deanery Synod Representative)	
John Kronenberg (Vicar)	
Caroline Lamont (Warden)	(Resigned 30 April 2023)
Andrew Moffat (Warden)	
Patrick Moyle (Deputy Warden)	
Katherine Murray (Vice Chair)	
Sorel Parkes	(Resigned 30 April 2023)
David Reed (PCC Secretary)	
Anne Rueff	
John Verity	(Resigned 30 April 2023)
Margaret Verity	(Resigned 30 April 2023)
Allison Kandiah (Warden)	(Appointed 30 April 2023)
Alistair Smith	(Appointed 30 April 2023)

The Trustees of the Charity are members of the PCC; they are either ex officio, elected by the Annual Parochial Church Meeting, or co-opted in accordance with the Church Representation Rules. Candidates for election are required to complete the Trustee Declaration of Eligibility and to consent to disclosure of limited personal details to external bodies to enable the charity to operate effectively, to facilitate better internal communication and encourage collaborative working.

Organisational structure

The PCC operated through a number of committees which met between full meetings of the Council and had the following terms of reference:

Standing Committee

This is the only sub-committee required by law. Committee members were John Kronenberg, Allison Kandiah, Andrew Moffat, Patrick Moyle, and David Reed. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

Induction and training of Trustees

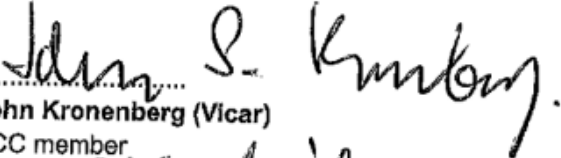
New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The PCC's report was approved by the Board of PCC.


.....
John Kronenberg (Vicar)
PCC member
Dated: 21st April 2024

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF ST JOHN THE EVANGELIST, REDHILL

I report to the PCC on my examination of the accounts of The PCC of St John The Evangelist, Redhill (the PCC) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 3 June 2024

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	2	105,819	15,190	-	121,009	100,871
Charitable activities	3	73,085	-	-	73,085	82,371
Other trading activities	4	2,508	-	-	2,508	36
Investments	5	15,700	359	-	16,059	11,031
Total income		197,112	15,549	-	212,661	194,309
Expenditure on:						
Raising funds	6	-	-	-	-	25
Charitable activities	7	143,186	53,228	-	196,414	229,974
Other	12	359	34,674	-	35,033	20,510
Total resources expended		143,545	87,902	-	231,447	250,509
Net gains/(losses) on investments	13	-	-	1,194	1,194	(1,942)
Net incoming/(outgoing) resources before transfers		53,567	(72,353)	1,194	(17,592)	(58,142)
Gross transfers between funds		(138)	138	-	-	-
Net movement in funds		53,429	(72,215)	1,194	(17,592)	(58,142)
Fund balances at 1 January 2023		91,344	1,617,072	94,019	1,802,435	1,860,577
Fund balances at 31 December 2023		144,773	1,544,857	95,213	1,784,843	1,802,435

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	2	87,567	1,221	12,083	-	100,871
Charitable activities	3	76,717	5,102	552	-	82,371
Other trading activities	4	36	-	-	-	36
Investments	5	10,672	-	359	-	11,031
Total income		174,992	6,323	12,994	-	194,309
Expenditure on:						
Raising funds	6	25	-	-	-	25
Charitable activities	7	155,163	4,729	70,082	-	229,974
Other	12	359	-	20,151	-	20,510
Total resources expended		155,547	4,729	90,233	-	250,509
Net gains/(losses) on investments	13	-	-	-	(1,942)	(1,942)
Net incoming/(outgoing) resources before transfers		19,445	1,594	(77,239)	(1,942)	(58,142)
Gross transfers between funds		14,472	(19,972)	5,500	-	-
Net movement in funds		33,917	(18,378)	(71,739)	(1,942)	(58,142)
Fund balances at 1 January 2022		57,427	18,378	1,688,811	95,961	1,860,577
Fund balances at 31 December 2022		91,344	-	1,617,072	94,019	1,802,435

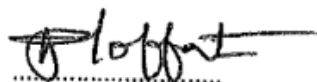
THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	15		2,088,468		2,133,335
Investments	16		15,213		14,019
			<u>2,103,681</u>		<u>2,147,354</u>
Current assets					
Debtors	17	12,013		4,486	
Investments	18	8,199		8,199	
Cash at bank and in hand		121,366		102,773	
		<u>141,578</u>		<u>115,458</u>	
Creditors: amounts falling due within one year	20	19,305		18,847	
		<u>19,305</u>		<u>18,847</u>	
Net current assets			122,273		96,611
Total assets less current liabilities			2,225,954		2,243,965
Creditors: amounts falling due after more than one year	21	(441,111)		(441,530)	
		<u>(441,111)</u>		<u>(441,530)</u>	
Net assets			<u>1,784,843</u>		<u>1,802,435</u>
The funds of the PCC					
Endowment funds	22	95,213		94,019	
Restricted income funds	23	1,544,857		1,617,072	
Unrestricted funds		144,773		91,344	
		<u>1,784,843</u>		<u>1,802,435</u>	

The financial statements were approved by the PCC on



Andrew Moffat (Warden)
Trustee

21st May 24



Allison Kandiah (Warden)
Trustee

21st May '24

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

St John the Evangelist, Redhill is a Parochial Church Council.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax refunds are recognised at the same time as the income to which they relate. Grants are recognised when the PCC is entitled to the income.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Deferred income arises when the PCC is in receipt of income that relates to a future period.

1.5 Expenditure

Liabilities and the resulting expenditure are recognised when either a legal or constructive obligation is recognised.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Land and buildings	Impairment review and 2% straight line on buildings
Plant and machinery	straight line over 4 years
IT/ AV equipment	straight line over 3 years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Income from donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	99,819	-	15,190	115,009	87,567	1,221	12,083	100,871
Legacies receivable	5,000	-	-	5,000	-	-	-	-
Donated goods and services	1,000	-	-	1,000	-	-	-	-
	<u>105,819</u>	<u>-</u>	<u>15,190</u>	<u>121,009</u>	<u>87,567</u>	<u>1,221</u>	<u>12,083</u>	<u>100,871</u>
Donations and gifts								
Planned Giving: Gift Aid donations	52,190	-	-	52,190	48,917	-	-	48,917
Planned Giving: Gift Aid recoverable	18,347	-	-	18,347	12,220	-	-	12,220
Planned Giving: Other	6,139	-	-	6,139	8,464	-	-	8,464
Collections	16,279	-	-	16,279	5,324	-	-	5,324
Collections: Tax refunds	1,479	-	-	1,479	2,645	-	-	2,645
Donations, Appeals etc: Gift Aid donations	5,237	-	-	5,237	3,574	10	-	3,584
Donations, Appeals etc: Gift Aid recoverable	37	-	-	37	1,774	-	-	1,774
Donations, Appeals etc: Other	111	-	-	111	2,374	1,211	-	3,585
Restricted donations	-	-	15,190	15,190	-	-	12,083	12,083
Other	-	-	-	-	2,275	-	-	2,275
	<u>99,819</u>	<u>-</u>	<u>15,190</u>	<u>115,009</u>	<u>87,567</u>	<u>1,221</u>	<u>12,083</u>	<u>100,871</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from charitable activities

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Sale of goods	-	-	-	-	-	-	-	-
Services provided under contract	3,791	-	-	3,791	-	5,102	-	5,102
Ancillary trading income	-	-	-	-	4,373	-	-	4,373
Charitable rental income	57,330	-	-	57,330	65,778	-	-	65,778
Other income	11,964	-	-	11,964	6,566	-	552	7,118
	<u>73,085</u>	<u>-</u>	<u>-</u>	<u>73,085</u>	<u>76,717</u>	<u>5,102</u>	<u>552</u>	<u>82,371</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	2,508	36

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Rental income	14,018	-	14,018	9,825	-	9,825
Interest receivable	1,682	359	2,041	847	359	1,206
	15,700	359	16,059	10,672	359	11,031

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Staging fundraising events	-	25

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Staff costs	19,750	20,602
Depreciation and impairment	45,867	46,568
Diocesan Share	15,667	55,452
Clergy and Readers' Expenses	2,648	13,957
Office Expenses	4,709	7,122
Fees	1,441	1,529
Altar and Service Expenses	4,579	3,666
Music	1,990	8,695
Other	3,403	5,356
New Hall Expenses	35,919	23,129
	<u>135,973</u>	<u>186,076</u>
Grant funding of activities (see note 8)	-	6,196
Share of support and governance costs (see note 9)		
Support	58,085	35,368
Governance	2,356	2,334
	<u>196,414</u>	<u>229,974</u>
Analysis by fund		
Unrestricted funds - general	143,186	155,163
Unrestricted funds - designated	-	4,729
Restricted funds	53,228	70,082
	<u>196,414</u>	<u>229,974</u>

8 Grants payable

	2023 £	2022 £
Other	-	5,043
Grants to individuals	-	1,153
	<u>-</u>	<u>6,196</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	13,443	-
Church running & maintenance: Utilities	22,072	12,871
Church running & maintenance: Insurance	5,411	4,473
Church running & maintenance: Repairs	7,649	12,978
Meadvale Hall running costs	8,953	4,278
Books & printing	557	768
Governance costs	2,356	2,334
	<u>60,441</u>	<u>37,702</u>
Analysed between:		
Charitable activities	<u>60,441</u>	<u>37,702</u>

Governance costs includes payment to the independent examiner of £1,674 (2022: £1,620) for accounts preparation and independent examination.

10 PCC

During the year, no trustees received reimbursement of expenses (2022: one trustee received £192).

One trustee received a salary from the Charity, but not in respect of trustee duties.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>4</u>	<u>4</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	32,904	33,587
Other pension costs	289	262
	<u>33,193</u>	<u>33,849</u>

During the year there were 4 part time staff (full time equivalent - 1.5)

There were no employees whose annual remuneration was more than £60,000.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Other expenditure

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Financing costs	359	34,674	35,033	359	20,151	20,510
	<u>359</u>	<u>34,674</u>	<u>35,033</u>	<u>359</u>	<u>20,151</u>	<u>20,510</u>

13 Gains and losses on investments

	Endowment funds 2023 £	Endowment funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	1,194	(1,942)
	<u>1,194</u>	<u>(1,942)</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Land and buildings £	Plant and machinery £	IT/ AV equipment £	Total £
Cost				
At 1 January 2023	2,360,856	18,030	2,853	2,381,739
Additions	-	1,000	-	1,000
At 31 December 2023	<u>2,360,856</u>	<u>19,030</u>	<u>2,853</u>	<u>2,382,739</u>
Depreciation and impairment				
At 1 January 2023	227,521	18,030	2,853	248,404
Depreciation charged in the year	45,617	250	-	45,867
At 31 December 2023	<u>273,138</u>	<u>18,280</u>	<u>2,853</u>	<u>294,271</u>
Carrying amount				
At 31 December 2023	<u>2,087,718</u>	<u>750</u>	<u>-</u>	<u>2,088,468</u>
At 31 December 2022	<u>2,133,335</u>	<u>-</u>	<u>-</u>	<u>2,133,335</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Tangible fixed assets

(Continued)

The brought forward balance is made up as follows:

Meadvale Hall £80,000
Church Centre £2,280,856

16 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	14,019
Valuation changes	1,194
At 31 December 2023	15,213
Carrying amount	
At 31 December 2023	15,213
At 31 December 2022	14,019

Fixed asset investments revalued

The original cost of investment assets must be disclosed. Where the original value is not known the earliest value must be shown. The earliest value recorded for investment assets is £9,003. This was as at 31 December 2009.

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	12,013	4,486

18 Current asset investments

	2023 £	2022 £
Unlisted investments	8,199	8,199

Consists of the 'Goudge Fund', a CBF Church of England Deposit Fund.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Loans and overdrafts

	2023 £	2022 £
Bank loans	451,657	456,452
Payable within one year	10,546	14,922
Payable after one year	441,111	441,530
Amounts included above which fall due after five years:		
Payable by instalments	389,477	373,418

The long-term loan is secured by a legal mortgage and charge over land on the North side of St John's Church, Church Road, Redhill under title number SY848715. The loan is repayable over the period until 2043. The interest is 3% over the bank base rate.

20 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	19	10,546	14,922
Other taxation and social security		439	-
Trade creditors		-	2,009
Accruals and deferred income		8,320	1,916
		19,305	18,847

21 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	19	441,111	441,530

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds					Movement in funds					
	Balance at 1 January 2022	Income	Expense	Transfers	Revaluation	Balance at 1 January 2023	Income	Expense	Transfers	Revaluation	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£	£	£
Permanent endowments											
Elphick Fund	11,199	-	-	-	(1,373)	9,826	-	-	-	816	10,642
Legacy Fund	4,762	-	-	-	(569)	4,193	-	-	-	378	4,571
Expendable endowments											
Church Halls Fund	80,000	-	-	-	-	80,000	-	-	-	-	80,000
	<u>95,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,942)</u>	<u>94,019</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,194</u>	<u>95,213</u>

Elphick Fund

This fund provides income which is credited directly to the general fund, for floodlighting the church.

Legacy Fund

This principally provides income credited to the general fund for upkeep of the churchyard.

Church Halls Fund

The Church Halls Fund relates to the carrying value of the Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
War Memorial	579	-	-	3,000	3,579	-	-	-	3,579
New Hall	1,545,980	-	(65,769)	-	1,480,211	-	(80,291)	-	1,399,920
Organ Maintenance	117,285	359	(5,664)	-	111,980	359	(1,268)	-	111,071
Music	1,386	984	(934)	-	1,436	-	-	-	1,436
Appeals and Special Collections	471	-	-	-	471	778	(83)	-	1,166
ECO church	263	401	(657)	-	7	131	-	45	183
Office Capital Fund	8,024	-	(2,947)	(948)	4,130	-	-	-	4,130
Defibrillator	-	2,492	(1,500)	-	992	-	-	-	992
Church Maintenance and Development	4,880	5,595	(4,631)	2,655	8,499	339	(4,208)	-	4,630
Earthquake appeal	-	-	-	-	-	347	(440)	93	-
Theatre trips	-	-	-	-	-	360	(360)	-	-
Roof appeal	-	-	-	-	-	6,325	-	-	6,325
Toilet twinning	-	942	-	-	942	18	(960)	-	-
Youth welfare	8,578	32	(5,043)	-	3,567	-	-	-	3,567
Data projector	-	-	-	-	-	4,000	-	-	4,000
Other	1,365	511	(2,669)	793	-	-	-	-	-
Vicar's discretionary fund	-	378	(378)	-	-	2,892	(292)	-	2,600
Tree fund	-	332	-	-	332	-	-	-	332
Grant bid writer	-	263	-	-	262	-	-	-	262
Ukranian families	-	705	(41)	-	664	-	-	-	664
	1,688,811	12,994	(90,233)	5,500	1,617,072	15,549	(87,902)	138	1,544,857

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Restricted funds

(Continued)

War Memorial: Grant received to maintain the War Memorial found at the entrance to the churchyard.

New Hall: This fund was established in 2011 and is for building a new hall. The proceeds from the sale of the Parochial Hall (which was held in Endowment Funds) have been transferred to this fund.

In order to mitigate a predicted temporary shortage of working capital for the New Hall, the PCC approved a loan of up to £75,000 from the Organ restricted fund to the New Hall account. This approval was on the advice that such a loan was acceptable provided proper measures were taken to repay the loan in a reasonable time and the fund would not suffer any loss of interest. A loan of £40,000 was made in October 2018 to be repaid over 10 years with 1% pa interest (£350 p.m.). An additional loan was made in September 2019 and the monthly loan repayments were increased to £636.

Organ Maintenance: This fund was established in 2014 with a specific legacy and provides for repair and maintenance of the church organ. A further legacy was received for this purpose in 2015.

Music: Funds donated for the purpose of enhancing music provision.

Appeals and Special collections: This fund represents donations made to the PCC on an agency basis which are then passed directly to nominated charities within the objects of the PCC, or special collections for other specific charitable organisations.

ECO Church: Funds raised from Eco events (e.g. swaps and fairs) for positive impact environmental projects.

Office Capital Fund: Funds donated for the purpose of furnishing the new hall office.

Defibrillator: Remaining funds following purchase of a defibrillator in 2022 following congregational fund raising. To be used for defibrillator maintenance.

Church Maintenance and Development: A legacy was received during 2015 for maintenance of the church.

Earthquake Appeal: Congregational funds raised for 2023 Turkey-Syria earthquake appeal.

Theatre Trips: Income and costs associated with theatre trips run through the Church.

Roof Appeal: Congregational and wider community funds raised to fix the Church's leaking roof.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Restricted funds

(Continued)

Toilet Twinning: Funds raised by the Year 7-9 Youth Group for twinning 12 toilets in Tanzania.

Youth Welfare: Donations received initially for an Internal Foyer and then agreed the funds can be used for Youth Welfare.

Data Projector: A 2023 grant received from the Southward of Diocese to enhance quality of service delivery.

Other: Includes funding for Christingle, mission support and Xero training.

Vicar's discretionary fund: Funds contributed solely by the Vicar for his approved future spend.

Tree fund: Funds donated to help maintain the trees on the stepped avenue.

Grant bid writer: A donation with restrictive covenant that it is to be use for paying for the service of a grant funding application specialist.

Ukrainian Families: Congregational funds raised to support Ukrainian Families who have recently moved to the local area.

24 Analysis of net assets between funds

	General Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	General Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:									
Tangible assets	608,549	1,399,919	80,000	2,088,468	573,125	-	1,480,210	80,000	2,133,335
Investments	-	-	15,213	15,213	-	-	-	14,020	14,020
Current assets/(liabilities)	20,118	102,155	-	122,273	2,173	-	94,438	(1)	96,610
Long term loan/(liabilities)	(483,894)	42,783	-	(441,111)	(483,954)	-	42,424	-	(441,530)
	<u>144,773</u>	<u>1,544,857</u>	<u>95,213</u>	<u>1,784,843</u>	<u>91,344</u>	<u>-</u>	<u>1,617,072</u>	<u>94,019</u>	<u>1,802,435</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

25 Related party transactions

During the year, there were no related party transactions other than those disclosed in note 10.

Accounts

**THE PCC OF ST JOHN THE EVANGELIST, REDHILL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

LEGAL AND ADMINISTRATIVE INFORMATION

PCC	Sarah Ashworth Christine Elliott Christopher Elliott (Deanery Lay Chair) Mike Genge Joanna Hales John Kronenberg (Vicar) Caroline Lamont (Warden) Andrew Moffat (Warden) Patrick Moyle (Deputy Warden) Katherine Murray (Vice Chair) Sorel Parkes (Deanery Synod Representative) David Reed (PCC Secretary) Anne Rueff John Verity (Deanery Synod Representative) Margaret Verity (Deanery Synod Representative)
Charity number	1135368
Principal address	Church Road Redhill RH1 6QA
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

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THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The PCC presents its report and accounts for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The PCC's objects are to cooperate with the vicar, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecumenical and social.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Church Attendance

At the APCM held in April 2022 there were 125 names on the Electoral Roll (123 in 2021). There was a full review of the Electoral Roll in 2019.

The number of adults (those aged 16 and over) attending services on a normal Sunday was 75 and the number of those aged under 16 was on average 25. This number increased significantly for Christmas and Easter services. All our services were streamed online via Youtube. The number of adults (those aged 16 and over) attending services on a normal Sunday was 60 in 2021 and the number of those aged under 16 was on average 15 in 2021.

Review of the year

Introduction

PCC met 6 times during the year and received written reports from committees. Standing Committee met 5 times during the year. The APCM took place on 24th April 2022. At the Meeting of Parishioners prior to the APCM Caroline Lamont and Andrew Moffat were re-elected as our Church Wardens. I am most grateful to Caroline Lamont and Andrew Moffat, our Churchwardens and to Patrick Moyle our deputy warden, PCC secretary David Reed and Electoral Roll Officer Patricia Barrett, PCC, Standing Committee and the Finance Team, for their hard work over another financially challenging year.

Safeguarding

It has been a busy year for safeguarding administration and particular thanks are due to Ruth Foss-Smith who has shouldered most of it. Sarah Ashworth stood down as one of our two safeguarding officers during the year and was succeeded by John Kronenberg on a temporary basis until a volunteer can be found.

There were no serious safeguarding incidents reported during the course of the year. See the attached Safeguarding report.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Worship

During 2022 numbers attending services in person continued to recover from the effects of pandemic lockdowns. However, numbers have not yet fully recovered to where they were before the lockdowns. Some people have changed their patterns of church attendance, possibly permanently. We continued to live stream the 10.30am Sunday services and some occasional services. Streaming has become a permanent and important part of our offering and continues to be utilised by congregation members in hospital, housebound and on holiday as well as by others. Thanks are due to Francesca Lamont and the small streaming team.

It became clear during the year that many people are still hesitant to drink from the chalice to receive the wine at Holy Communion. We therefore continued to offer a choice of how to receive communion and this practice will continue until people become confident once again to drink from the chalice. We reinstated refreshments at the back of church on Easter Day after the 10.30am service. By the end of the year we had seen a reasonable recovery in attendance allowing for natural losses.

The Choir continued to uplift our worship under the leadership of Director of Music Clement Hetherington and Organist Robert Cooper. The adult choir was joined by "occasional extras" for Choral Evensong. Junior Choir continued to thrive and grow.

The Band continued to provide energising music for second Sunday Family Communion services under the leadership of David Wilde. The Family Service Team consisting of John Kronenberg, David Wilde, and Jo Hales, continued to meet monthly to plan every family service. The church families now act as Sidespeople for the fourth Sunday Family Communion as well as continuing to do the reading and intercessions for every second Sunday Family Communion.

For the second year running a special, joint Christingle Service was held at St John's (not to be confused with the Crib Service) with a special appearance by St Nicholas enthusiast, Revd Dr Jim Rosenthal, Vicar of Salfords. Numbers were up on the previous year including a number of hitherto unknown families, which demonstrated its missional value. This is now part of our regular Christmas offering in collaboration with Christ the King, Salfords, a collaboration which we hope will grow.

I am extremely grateful to Reverend Phil Bradshaw who preached on the third Sundays throughout the year (first Sundays during my sabbatical). I am grateful also to Stephen Young who served regularly at the Parish Communion throughout the year and looked after visiting clergy.

Matthew Parkes preached on the first three days of Holy Week. Having all but completed his training as a Reader, Matt and Sorel moved to Liverpool for family reasons in July. Matt was Licensed at a service in Liverpool Cathedral on Saturday 24th September, which I very much regretted being unable to attend. Matt hopes to return to preach at St John's from time to time when he is down this way and we wish him well in his new ministry.

Thanks are due to Caroline Lamont for overseeing the Master rota, Christopher Claxton Stephens for compiling the Intercessors rota, John Verity for the Readers rota, Ruth Foss-Smith for the Family Service rotas and Stephen Young for the Communion Ministers rota.

Occasional Offices

Demand for baptisms remained at a healthy level. Thanks are due to Allison Kandiah and the baptism visitors team for undertaking the administration and visiting families. Lois Kefford retired as a SPA and from the Baptism Visitors team towards the end of the year. We are very grateful to Lois for her long contribution to so many different aspects of life at St John's.

No confirmation candidates came forward for confirmation during the year.

In common with the national trend, we saw reduced demand for weddings. Thanks are due to Christine Elliott for handling all the wedding administration, Anne Rueff for accounting for statutory fees due to the Diocese and to Yvonne Irving, our weddings verger.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

There is also a national trend of reducing church funerals as non-church options continue to be aggressively mass marketed. Nevertheless, several funerals took place at St John's during the year, some of which were officiated at by Revd John Scott during my absence on sabbatical. Thanks, are due to Victoria Hutton for verging at funerals and for running the flowers team and also to Kevin Armstrong for occasionally verging at funerals.

One workplace was blessed at the request of a new congregation member.

Pastoral Work

The pastoral ministry team continues to meet regularly, to visit and support members of the congregation. The team now numbers, only three members due to the resignation of Lois Kefford, Matt Parkes (who moved to Liverpool) and Chris Telford (who moved house into a different deanery). We need to recruit new members, so if you feel you may be called to assist in this form of ministry, please speak to Margaret Bradshaw or John Kronenberg.

We continued to provide Covid and related support to our community. Thanks are due to Stephen Young for continuing to guide our developing relationship with VARB (Voluntary Action Reigate & Banstead) including working on the Bereavement Counselling initiative.

John Kronenberg continued as part of East Surrey Hospital Chaplaincy Team.

Childrens & Young People's Groups

Children's work flourished over the year due to the contributions of so many people. The Good Friday Workshop was held in church once again after being held virtually in 2021. Thanks are due to Jo Hales, Katherine Murray, Philippa Moyle and the team of regular parent helpers.

The Years 7 to 9 group continued to meet and has begun to grow. Thanks are due to Catherine Browne and Sarah Walters for establishing the group originally and continuing to run its activities.

Jo Hales began her Aurora course, sponsored by the diocese to become a Commissioned Children's and Family Worker. This is great news for St John's, and especially for our church families. Jo took responsibility for the "Talk" at Second Sunday Family Communion services which has been much enjoyed and appreciated by the "All Age" congregation.

House Groups

Three permanent house groups continued to meet regularly for study and fellowship. A fourth house group started up, but regrettably had to stop because of ill health. The Lent house group course was about the Old Testament book, Proverbs.

Schools Involvement

John Kronenberg continued to take fortnightly assemblies St John's School every other Wednesday morning. During John's sabbatical, Revd John Scott ensured that the assemblies continued uninterrupted.

St John's and Sparkfish formed a partnership to provide a fortnightly lunchtime club at St John's School to help prepare Year 6 for secondary school. This was funded by restricted grant monies received from Southwark diocese in 2019 for youth work. John Kronenberg helps run the club with Lindsey Hardwick from SparkFish. Sparkfish club sessions are coordinated with school assemblies to ensure that they do not clash. The result is that St John's is represented in the school almost every week of term.

St John's School held an in-person Easter service again at St John's. St John's School and Earlswood School had very well attended Christmas carol services at St John's once again. Dunottar School sadly felt they had to cancel for safety reasons due to inclement weather conditions and the high volume of traffic likely to be generated in the roads around the church.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Community Organisations Engagement

The Orpheus Centre Carol Concert was held very successfully at St John's once again with an increased number attending.

East Surrey Hospital held their annual memorial service for departed loved ones at St John's which was extremely well attended. Music was once again provided by a small ensemble led by Professor Noel Tredinnick from the Guildhall School of Music and Drama. The service went off without a hitch (except for a very small fire afterwards on the nave altar when inflammable gases released by commemorative candles caught fire). Fortunately, the fire was expertly extinguished by a paramedic member of the ensemble and the altar was not damaged. This has highlighted the importance of adequate training for everybody who might have to use fire extinguisher equipment.

Living in Love & Faith Consultation

During the year three special services with breakout groups for discussion were held as part of the nationwide Church of England "Living in Love and Faith" consultation. Alistair Smith organised and analysed responses to a congregation questionnaire following highly extensive consultations. The result was overwhelmingly supportive of St John's joining Inclusive Church. PCC will vote on whether or not to apply to join at its first meeting of 2023.

Eco-Church

The Eco-Group collaborated with Rachel Wood from the 2nd Reigate Scouts to put on an Eco Fair at St John's which was highly successful. Further joint ventures are envisaged.

Events

A Christian Aid "Big Brekkie" was held in May.

Philippa and Patrick Moyle organised a socially distanced plant sale on the same day as the "Big Brekkie" and the profit was shared between St John's and Christian Aid.

A Harvest Supper was held in October kindly organised by Sarah Walters.

Communications

Our magazine, "A View from St John's" was published four times during the year and distributed electronically as well as in hard copy. A small number of enquiries about paid advertising were received during the year and it is hoped to further develop this aspect of the magazine. Thanks are due to Caroline Jones and Caroline Faries for their enthusiasm and creativity.

PewsNews continued to be produced each week and distributed by our Parish Operations Manager, Sarah Ashworth with the weekly email bulletin. Thanks are due to Sarah and also to Karen Graham for doing the weekly photocopying. A decision was taken to reduce the number of paper copies available in church to the bare minimum in the interest of economy and to encourage people to go "paperless".

It was also decided that the Parish Operations Manager would no longer be responsible for producing PewsNews in order to be able to concentrate more time on marketing the church centre to increase income. No volunteer was found to take on this task, which now rests with the vicar until a volunteer can be found.

We continued to further our use of "WhatsApp" to facilitate communications within church groups. Several new Chats were set up during the year (Website Team, Standing Committee, Flower Team, Sidespeople). WhatsApp is working well as a means of building community and of enhancing communications within the various church groups.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Graeme Murray kindly volunteered to run the web site towards the end of the year and did a lot of work to update, refresh and improve it and integrate with social media platforms. We are very grateful to Graeme for his expertise and enthusiasm for publicising St John's to the wider community. PewsNews and the parish magazine "A View From St John's" are uploaded to the web site weekly by John Kronenberg.

Technology

A small team, consisting of Andrew Moffat, John Kronenberg and David Wilde continued work to enable all the sound system elements to be relocated in the streaming desk by the end of the year. The original sound cabinet was modified and relocated to the band area to house a digital stage box and store other equipment used by the band.

A long-standing fault in the church sound system which prevented adequate audibility in the chancel, was rectified and a new pair of speakers provided using money from the Vicar's Discretionary Fund. A spare speaker was relocated to the crèche to improve sound quality.

Church Fabric

Facilities Manager, Kevin Armstrong and the staff team continued to compile regular reports on our three buildings for Standing Committee. Necessary maintenance work continued on the Church, Church Centre and Meadvale Hall.

Thanks are due to Ray Mandair for compiling the churchyard mowing rota and also to the mowing team.

Community Centre

The Community Centre generated a decent turnover thanks to the work of Parish Operations Manager, Sarah Ashworth and the staff team, and scope for further hirings income was identified. The Hirings Committee consisting of Sarah Ashworth, Anne Rueff and Jerry Taylor worked hard to optimise income during the year.

Sabbatical

Philippa and I enjoyed a very refreshing and informative sabbatical from August until Advent Sunday. We stayed in Montpellier in the South of France initially, then returned to England to fly out to Corfu for a family holiday during which our son, Alex got engaged to his partner Freya. After that we returned to England for a couple of weeks before flying out to Kos and then on by ferry to the holy island of Patmos. Patmos is where the Orthodox believe Revelation was written by John who wrote the gospel that bears his name. I spent much of my time reading through Revelation and a book about revelation in the early church in the Cave of the Apocalypse where the orthodox believe John dictated the text of the book to his disciple Procorus. I was very fortunate to be able to attend the Divine Liturgy held in the cave most mornings and to attend a service for the Orthodox feast day of St Thomas in the Monastery of St John the Theologian, which Philippa and I visited several times. Towards the end of our time on Patmos, we travelled by ferry to Kusadasi in Turkey for a tour of the ancient city of Ephesus, the following day. After Patmos, we returned to England, expecting to embark on the last leg of our sabbatical to Tromsø in Norway to see the Northern Lights and to stay with Alex and Freya on Oslo. Unfortunately, this part of our sabbatical had to be rescheduled for Lent 2023 for domestic reasons.

I am enormously grateful to Reverend Phil Bradshaw who kindly presided and preached on first Sundays, to Reverend John Scott who preached and presided at the 8.30am and 10.30am services on the other Sundays of the month and to Reverend Eileen Stangan who presided on Remembrance Sunday and baptised at another service.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Conclusions

We faced two major challenges during the year, one theological/ethical and the other financial. Both remain equally important. The first, "Living in Love and Faith" was a challenge for many people and had the potential to divide the congregation. It is testamentary to the open mindedness of the congregation that we were able to have frank discussions about such intimate matters of human loving and contested theological issues, and do so within the bonds of love and fellowship. We navigated our way through the issues whilst learning to "disagree well" as fellow members of the body of Christ.

The second issue, somewhat unsurprisingly, was our continuing, precarious financial position. The lack of sufficient regular giving at the realistic levels needed to sustain the operational needs of St John's resulted in further discussions and negotiations with our diocese. We are, in effect, in "special measures" and facing a bleak future without any full-time clergy unless regular giving improves very significantly. Our future sustainability depends on all of us, taking responsibility for the church's finances and also taking an active role in our church's life.

We have seen good growth in the number of families with children coming to church and St John's continues to arouse the interest of our wider community. During the year a number of new people came forward to volunteer for the church and a number of familiar faces redoubled their efforts, bringing their professional and life skills to help St John's. This is all extremely encouraging, but we must all now, help to find imaginative, new forms of mission to our community to rebuild congregation numbers, and also ask ourselves whether we care enough about the future of St John's to give it the financial support it needs.

Since my sabbatical, I have increasingly felt impelled to withdraw from areas of parish life that are not fundamental to the role of a Vicar. When clergy are ordained, we are enjoined not to attempt to minister in our own strength alone, but in God's strength. I fear that over the years, the balance of my work in the parish had become skewed away from the fundamentals of a priest's life. I will always do my best to support and guide the parish through difficult times, but I have had to accept that no Vicar can ensure the future of a parish – only the people of the congregation and parish can do that. For the future I shall concentrate my efforts on those things that are central to the religious life of a priest – prayer, study and the mission and ministry to which I am called and through which I can best serve St John's.

John Kronenberg (Vicar)

Financial review

Throughout 2022 we have recovered from the ongoing uncertainties around COVID, but this has not resulted in a substantially better financial position. Our donations are down in value, even accounting for a one-off extraordinary donation (£101k compared with £105k) and our charitable income is slightly higher (£82k compared with £75k). Our overall income is therefore relatively stable compared to 2021 but significantly below that required to cover our outgoings (£251k).

We balanced the books this year through the use of the remainder of a large one-off donation and by significantly reducing our Parish Share (£46k compared to a pledged £69k with there also being a £9k payment relating to the 2021 year). The Parish Share is our payment to the Diocese to cover the cost of our vicar and to support mission in the wider area. This year we did not cover the cost of our vicar and our church was ultimately supported by other parishes throughout the Southwark Diocese. The parish pledge is an important moral responsibility but we have to meet our legal responsibilities and in 2022 these took preference.

The community centre operated at a loss (when including mortgage repayments) and this has been exacerbated by the rises in utilities and mortgage payments, and the loss of one of our largest hirers. We have a focus in 2023 on increasing the number of hirers in the community centre. We have undertaken a lot of work on our website, we have created a separate google location for the centre, and we have improved our marketing materials. We need everyone's help to promote the community centre as a wonderful place for local clubs, community organisations and events.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We have established a stewardship committee (comprising: clergy, wardens, members of the PCC and finance team) to focus on improving our financial situation. This group started regular meetings with representatives of the Diocese and CAF bank in November and this will continue in 2023. The aim of the Stewardship group is to raise the level of regular giving to a sustainable level, but we all have a role to play in achieving this. During the meetings with the Diocese, the stewardship committee managed to agree a reduced 2023 Parish Pledge of £46k. However, there is an expectation that we will resolve the difficulties with our finances and return to a more representative value in subsequent years.

Towards the end of 2022 the churchwardens wrote a letter to all members of our church community, and an article in the Parish magazine, to explain the financial position of the church. We received some additional one-off donations during advent and we are very grateful for these gifts. We held two special services to explore Christian attitudes to giving based on the teachings of St Paul. These services were well attended and were very interactive, though they only had a small effect on the level of regular giving. Increasing regular giving will be a focus in 2023.

Our church has got into a habit of relying on the good will of our neighbours and legacies to get by. The average regular donation is in the region of £50 per adult per month. There is a huge variation in the value of regular donations, as would be expected for a varied community like ours, with 20% of regular donors giving 55% of the donations. The break-even average donation for the Church is significantly higher at £80 per adult per month, with gift aid then applied. As we join the Parish Giving Scheme we encourage everyone to pray and reflect on how they can help give our church a sustainable future.

Our Ecochurch initiative goes from strength to strength and we have seen some wonderful fundraising by the junior church for their toilet twinning project. We supported Welcare during our harvest festival service. We raised money to support Ukrainian families in this difficult time for them. And we raised enough money to install a defibrillator in the community centre. The organ fund has been used to undertake some much needed maintenance on the organ and we have used the Vicar's discretionary fund to improve our sound system both in the church and on our regular livestream.

Reserves Policy

The church has a lower reserves position compared with FY 2021. At the end of 2022 we had a small but useful cash balance in our operational accounts to absorb shocks. However, as set out above the church had to reduce our annual Parish Pledge in order to meet our legal responsibilities (mortgage, wages, utilities). There is a significant risk that the church will operate at a deficit again in 2023 and the PCC has agreed that the approach of paying legal obligations over moral obligations is the right one. The PCC and stewardship committee will work hard with the Diocese and bank to improve this position in 2023.

At the balance sheet date, total reserves stood at £1,802,435 of which £91,344 are unrestricted funds, £1,617,072 of restricted funds and £94,019 of endowment funds.

The PCC assessed the major risks to which the PCC was exposed and was satisfied that systems were in place to mitigate exposure to major risks.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The PCC was established by a charitable trust deed on 7 April 2010 and has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibilities of the Grade II* listed building, St John the Evangelist, the Church Community Centre and Meadvale Hall.

The PCC who served during the year and up to the date of signature of the financial statements were:

Sarah Ashworth

Christine Elliott

Christopher Elliott (Deanery Lay Chair)

Mike Genge

Joanna Hales

Wayne Ives (Treasurer, co-opted) (Resigned 24 February 2022)

John Kronenberg (Vicar)

Caroline Lamont (Warden)

Andrew Moffat (Warden)

Patrick Moyle (Deputy Warden)

Katherine Murray (Vice Chair)

Sorel Parkes (Deanery Synod Representative)

David Reed (PCC Secretary)

Katie Reed (Resigned 20 September 2022)

Anne Rueff

Elizabeth Tredger (Resigned 24 April 2022)

Rosalind Turner (Resigned 24 April 2022)

John Verity (Deanery Synod Representative)

Margaret Verity (Deanery Synod Representative)

The Trustees of the Charity are members of the PCC; they are either *ex officio*, elected by the Annual Parochial Church Meeting, or co-opted in accordance with the Church Representation Rules. Candidates for election are required to complete the Trustee Declaration of Eligibility and to consent to disclosure of limited personal details to external bodies to enable the charity to operate effectively, to facilitate better internal communication and encourage collaborative working.

Organisational structure

The PCC operated through a number of committees which met between full meetings of the Council and had the following terms of reference:

Standing Committee

This is the only sub-committee required by law. Committee members were John Kronenberg, Wayne Ives (to April 2022), Caroline Lamont, Andrew Moffat, Patrick Moyle, and David Reed. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

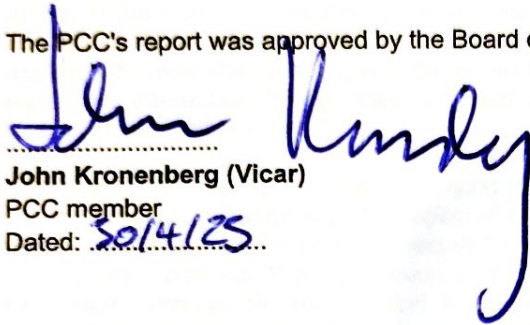
PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Induction and training of Trustees

New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

The PCC's report was approved by the Board of PCC.



John Kronenberg (Vicar)

PCC member

Dated: 30/4/25...

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF ST JOHN THE EVANGELIST, REDHILL

I report to the PCC on my examination of the accounts of The PCC of St John The Evangelist, Redhill (the PCC) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated:

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	2	87,567	1,221	12,083	-	100,871	154,906
Charitable activities	3	76,717	5,102	552	-	82,371	75,034
Other trading activities	4	36	-	-	-	36	19
Investments	5	10,672	-	359	-	11,031	10,961
Total income		174,992	6,323	12,994	-	194,309	240,920
Expenditure on:							
Raising funds	6	25	-	-	-	25	182
Charitable activities	7	155,163	4,729	70,082	-	229,974	228,286
Other	12	359	-	20,151	-	20,510	15,195
Total resources expended		155,547	4,729	90,233	-	250,509	243,663
Net gains/(losses) on investments	13	-	-	-	(1,942)	(1,942)	1,258
Net incoming/(outgoing) resources before transfers		19,445	1,594	(77,239)	(1,942)	(58,142)	(1,485)
Gross transfers between funds		14,472	(19,972)	5,500	-	-	-
Net movement in funds		33,917	(18,378)	(71,739)	(1,942)	(58,142)	(1,485)
Fund balances at 1 January 2022		57,427	18,378	1,688,811	95,961	1,860,577	1,862,062
Fund balances at 31 December 2022		91,344	-	1,617,072	94,019	1,802,435	1,860,577

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

All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	2	142,604	892	11,410	-	154,906
Charitable activities	3	66,636	7,987	411	-	75,034
Other trading activities	4	19	-	-	-	19
Investments	5	10,602	-	359	-	10,961
Total income		219,861	8,879	12,180	-	240,920
<u>Expenditure on:</u>						
Raising funds	6	182	-	-	-	182
Charitable activities	7	168,557	7,678	52,051	-	228,286
Other	12	359	-	14,836	-	15,195
Total resources expended		169,098	7,678	66,887	-	243,663
Net gains/(losses) on investments	13	-	-	-	1,258	1,258
Net incoming/(outgoing) resources before transfers		50,763	1,201	(54,707)	1,258	(1,485)
Gross transfers between funds		-	1,589	(1,589)	-	-
Net movement in funds		50,763	2,790	(56,296)	1,258	(1,485)
Fund balances at 1 January 2021		6,664	15,588	1,745,107	94,703	1,862,062
Fund balances at 31 December 2021		57,427	18,378	1,688,811	95,961	1,860,577

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14	2,133,335		2,179,903	
Investments	15	14,019		15,961	
		<u>2,147,354</u>		<u>2,195,864</u>	
Current assets					
Debtors	16	4,486		8,935	
Investments	17	8,199		8,199	
Cash at bank and in hand		102,773		122,346	
		<u>115,458</u>		<u>139,480</u>	
Creditors: amounts falling due within one year	19	(18,847)		(18,822)	
Net current assets			96,611		120,658
Total assets less current liabilities			<u>2,243,965</u>		<u>2,316,522</u>
Creditors: amounts falling due after more than one year	20	(441,530)		(455,945)	
Net assets			<u>1,802,435</u>		<u>1,860,577</u>
Capital funds					
<u>Endowment funds</u>					
General endowment funds		89,003		89,003	
Revaluation reserve		5,016		6,958	
		<u>94,019</u>		<u>95,961</u>	
Permanent endowment		14,019		15,961	
Expendable endowment		80,000		80,000	
	21		94,019		95,961
Income funds					
Restricted funds	22		1,617,072		1,688,811
<u>Unrestricted funds</u>					
Designated funds	23	-		18,378	
General unrestricted funds		91,344		57,427	
		<u>91,344</u>		<u>75,805</u>	
			<u>1,802,435</u>		<u>1,860,577</u>

The financial statements were approved by the PCC on 30/1/23

C.H. Lamont
Caroline Lamont (Warden)
Trustee

A Moffat
Andrew Moffat (Warden)
Trustee

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

St John the Evangelist, Redhill is a Parochial Church Council.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax refunds are recognised at the same time as the income to which they relate. Grants are recognised when the PCC is entitled to the income.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Deferred income arises when the PCC is in receipt of income that relates to a future period.

1.5 Expenditure

Liabilities and the resulting expenditure are recognised when either a legal or constructive obligation is recognised.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Land and buildings	Impairment review and 2% straight line on buildings
Plant and machinery	straight line over 4 years
IT/ AV equipment	straight line over 3 years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	87,567	1,221	12,083	100,871	142,604	892	11,410	154,906
Donations and gifts								
Planned Giving: Gift Aid donations	48,917	-	-	48,917	59,221	-	-	59,221
Planned Giving: Income tax recoverable	12,220	-	-	12,220	16,192	-	-	16,192
Planned Giving: Other	8,464	-	-	8,464	9,678	-	-	9,678
Collections	5,324	-	-	5,324	3,593	-	-	3,593
Collections: Tax refunds	2,645	-	-	2,645	540	-	-	540
Donations, Appeals etc: Gift Aid donations	3,574	10	-	3,584	2,786	-	-	2,786
Donations, Appeals etc: Income tax recoverable	1,774	-	-	1,774	594	-	-	594
Donations, Appeals etc: Other	2,374	1,211	-	3,585	-	892	11,410	12,302
Restricted donations	-	-	12,083	12,083	-	-	-	-
Other	2,275	-	-	2,275	50,000	-	-	50,000
	87,567	1,221	12,083	100,871	142,604	892	11,410	154,906

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Charitable activities

	2022 £	2021 £
Services provided under contract	5,102	7,987
Ancillary trading income	4,373	2,317
Charitable rental income	65,778	57,177
Other income	7,118	7,553
	<u>82,371</u>	<u>75,034</u>
Analysis by fund		
Unrestricted funds - general	76,717	66,636
Unrestricted funds - designated	5,102	7,987
Restricted funds	552	411
	<u>82,371</u>	<u>75,034</u>

4 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	<u>36</u>	<u>19</u>

5 Investments

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Rental income	9,825	-	9,825	10,170	-	10,170
Interest receivable	847	359	1,206	432	359	791
	<u>10,672</u>	<u>359</u>	<u>11,031</u>	<u>10,602</u>	<u>359</u>	<u>10,961</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Staging fundraising events	25	56
<u>Trading costs</u>		
Other trading activities	-	126
	25	182

7 Charitable activities

	2022 £	2021 £
Staff costs	20,602	22,695
Depreciation and impairment	46,568	49,607
Diocesan Share	55,452	87,234
Clergy and Readers' Expenses	13,957	9,811
Office Expenses	7,122	5,591
Fees	1,529	3,096
Altar and Service Expenses	3,666	1,459
Music	8,695	4,593
Other	5,356	1,159
New Hall Expenses	23,129	13,150
	186,076	198,395
Grant funding of activities (see note 8)	6,196	619
Share of support costs (see note 9)	35,368	26,928
Share of governance costs (see note 9)	2,334	2,344
	229,974	228,286
Analysis by fund		
Unrestricted funds - general	155,163	168,557
Unrestricted funds - designated	4,729	7,678
Restricted funds	70,082	52,051
	229,974	228,286

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Grants payable

	2022 £	2021 £
Other	5,043	-
Grants to individuals	1,153	619
	<u>6,196</u>	<u>619</u>

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Church Running and Maintenance: Utilities	12,871	-	12,871	10,374	-	10,374
Church Running and Maintenance: Insurance	4,473	-	4,473	4,553	-	4,553
Church Running and Maintenance: Repairs and Maintenance	12,978	-	12,978	7,391	-	7,391
Meadvale Hall Running Costs	4,278	-	4,278	3,969	-	3,969
Books and Printing	768	-	768	641	-	641
Independent Examiners fees	-	2,334	2,334	-	2,309	2,309
Other governance costs	-	-	-	-	35	35
	<u>35,368</u>	<u>2,334</u>	<u>37,702</u>	<u>26,928</u>	<u>2,344</u>	<u>29,272</u>
Analysed between Charitable activities	<u>35,368</u>	<u>2,334</u>	<u>37,702</u>	<u>26,928</u>	<u>2,344</u>	<u>29,272</u>

10 PCC

None of the PCC (or any persons connected with them) received any remuneration during the year, or received any reimbursed expenses other than as disclosed in note 25.

11 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>4</u>	<u>3</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	33,587	30,772
Other pension costs	262	200
	<u>33,849</u>	<u>30,972</u>

During the year there were 4 part time staff (full time equivalent - 1.5)

There were no employees whose annual remuneration was more than £60,000.

12 Other

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	general		£	£
Financing costs	359	20,151	20,510	15,195
	<u>359</u>	<u>20,151</u>	<u>20,510</u>	<u>15,195</u>
For the year ended 31 December 2021	<u>359</u>	<u>14,836</u>		<u>15,195</u>

13 Net gains/(losses) on investments

	Endowment funds	Endowment funds
	2022 £	2021 £
Revaluation of investments	(1,942)	1,258
	<u>(1,942)</u>	<u>1,258</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Tangible fixed assets

	Land and buildings £	Plant and machinery £	IT/ AV equipment £	Total £
Cost				
At 1 January 2022	2,360,856	18,030	2,853	2,381,739
At 31 December 2022	2,360,856	18,030	2,853	2,381,739
Depreciation and impairment				
At 1 January 2022	181,904	18,030	1,902	201,836
Depreciation charged in the year	45,617	-	951	46,568
At 31 December 2022	227,521	18,030	2,853	248,404
Carrying amount				
At 31 December 2022	2,133,335	-	-	2,133,335
At 31 December 2021	2,178,952	-	951	2,179,903

The brought forward balance is made up as follows:

Meadvale Hall £80,000
Church Centre £2,280,856

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 31 December 2022	15,961
Valuation changes	(1,942)
At 31 December 2022	14,019
Carrying amount	
At 31 December 2022	14,019
At 31 December 2021	15,961

Fixed asset investments revalued

The original cost of investment assets must be disclosed. Where the original value is not known the earliest value must be shown. The earliest value recorded for investment assets is £9,003. This was as at 31 December 2009.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	2,536
Other debtors	4,486	6,399
	<u>4,486</u>	<u>8,935</u>

17 Current asset investments

	2022 £	2021 £
Unlisted investments	8,199	8,199
	<u>8,199</u>	<u>8,199</u>

Consist of the 'Goudge Fund', a CBF Church of England Deposit Fund.

18 Loans and overdrafts

	2022 £	2021 £
Bank loans	456,452	470,318
	<u>456,452</u>	<u>470,318</u>
Payable within one year	14,922	14,373
Payable after one year	441,530	455,945
	<u>441,530</u>	<u>455,945</u>
Amounts included above which fall due after five years:		
Payable by instalments	373,418	392,753
	<u>373,418</u>	<u>392,753</u>

The long-term loan is secured by a legal mortgage and charge over land on the North side of St John's Church, Church Road, Redhill under title number SY848715. The charity has a loan with CAF Bank of £456,452 (2021: £470,318). The loan is repayable over the period until 2043. The interest is 3% over the bank base rate.

19 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	18	14,922	14,373
Other taxation and social security		-	467
Trade creditors		2,009	2,457
Accruals and deferred income		1,916	1,525
		<u>18,847</u>	<u>18,822</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	18	441,530	455,945
		<u>441,530</u>	<u>455,945</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds						Movement in funds					
	Balance at 1 January 2021	Income	Expense	Transfers	Revaluation	Balance at 1 January 2022	Income	Expense	Transfers	Revaluation	Balance at 31 December 2022	
	£	£	£	£	£	£	£	£	£	£	£	
Permanent endowments												
Elphick Fund	10,442	-	-	-	757	11,199	-	-	-	(1,373)	9,826	
Legacy Fund	4,261	-	-	-	501	4,762	-	-	-	(569)	4,193	
Expendable endowments												
Church Halls Fund	80,000	-	-	-	-	80,000	-	-	-	-	80,000	
	<u>94,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,258</u>	<u>95,961</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,942)</u>	<u>94,019</u>	

Elphick Fund

This fund provides income which is credited directly to the general fund, for floodlighting the church.

Legacy Fund

This principally provides income credited to the general fund for upkeep of the churchyard.

Church Halls Fund

The Church Halls Fund relates to the carrying value of the Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
War Memorial	579	-	-	-	579	-	-	3,000	3,579
New Hall	1,609,472	-	(63,492)	-	1,545,980	-	(65,769)	-	1,480,211
Organ Maintenance	117,508	359	(582)	-	117,285	359	(5,664)	-	111,980
Music	1,486	-	(100)	-	1,386	984	(934)	-	1,436
Appeals and Special Collections	471	-	-	-	471	-	-	-	471
ECO church	-	411	(148)	-	263	401	(657)	-	7
Office Capital Fund	-	8,155	(131)	-	8,024	-	(2,947)	(948)	4,129
Defibrillator fund	-	-	-	-	-	2,492	(1,500)	-	992
Church Maintenance and Development	2,489	3,255	(864)	-	4,880	5,595	(4,631)	2,655	8,499
Christingle	-	-	-	-	-	151	(151)	-	-
Mission Support (Area Mission Grant (SLCF))	2,521	-	(1,570)	-	951	360	(2,104)	793	-
Income to be paid to diocese	1,589	-	-	(1,589)	-	-	-	-	-
Toilet twinning	-	-	-	-	-	942	-	-	942
Youth welfare	8,578	-	-	-	8,578	32	(5,043)	-	3,567
Xero training fund	414	-	-	-	414	-	(414)	-	-
Vicar's discretionary fund	-	-	-	-	-	378	(378)	-	-
Tree fund	-	-	-	-	-	332	-	-	332
Grant bid writer	-	-	-	-	-	263	-	-	263
Ukranian families	-	-	-	-	-	705	(41)	-	664
	1,745,107	12,180	(66,887)	(1,589)	1,688,811	12,994	(90,233)	5,500	1,617,072

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Restricted funds

(Continued)

New Hall

This fund was established in 2011 and is for building a new hall. The proceeds from the sale of the Parochial Hall (which was held in Endowment Funds) have been transferred to this fund.

In order to mitigate a predicted temporary shortage of working capital for the New Hall, the PCC approved a loan of up to £75,000 from the Organ restricted fund to the New Hall account. This approval was on the advice that such a loan was acceptable provided proper measures were taken to repay the loan in a reasonable time and the fund would not suffer any loss of interest. A loan of £40,000 was made in October 2018 to be repaid over 10 years with 1% pa interest (£350 p.m.). An additional loan was made in September 2019 and the monthly loan repayments were increased to £636.

Organ Maintenance

This fund was established in 2014 with a specific legacy and provides for repair and maintenance of the church organ. A further legacy was received for this purpose in 2015.

Appeals and Special collections

This fund represents donations made to the PCC on an agency basis which are then passed directly to nominated charities within the objects of the PCC, or special collections for other specific charitable organisations.

Church Maintenance and Development

A legacy was received during 2015 for maintenance of the church.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2021	Movement in funds			Balance at 1 January 2022	Movement in funds			Balance at 31 December 2022
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
	£	£	£	£	£	£	£	£	£
War memorial	3,000	-	-	-	3,000	-	-	(3,000)	-
Fees	1,318	7,987	(7,542)	1,589	3,352	5,102	(1,887)	(6,567)	-
Gail Terry donation	1,270	-	-	-	1,270	-	-	(1,270)	-
John Walling legacy	10,000	-	-	-	10,000	-	-	(10,000)	-
Designated donations	-	892	(136)	-	756	1,221	(2,842)	865	-
	<u>15,588</u>	<u>8,879</u>	<u>(7,678)</u>	<u>1,589</u>	<u>18,378</u>	<u>6,323</u>	<u>(4,729)</u>	<u>(19,972)</u>	<u>-</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

24 Analysis of net assets between funds

	General Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	General Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:										
Tangible assets	573,125	-	1,480,210	80,000	2,133,335	97,028	-	2,002,875	80,000	2,179,903
Investments	-	-	-	14,019	14,019	-	-	-	15,961	15,961
Current assets/(liabilities)	2,173	-	94,438	-	96,611	17,369	18,378	84,911	-	120,658
Long term loan/(liabilities)	(483,954)	-	42,424	-	(441,530)	(56,970)	-	(398,975)	-	(455,945)
	<u>91,344</u>	<u>-</u>	<u>1,617,072</u>	<u>94,019</u>	<u>1,802,435</u>	<u>57,427</u>	<u>18,378</u>	<u>1,688,811</u>	<u>95,961</u>	<u>1,860,577</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

25 Related party transactions

During the year, one trustee received reimbursement of telephone and travel expenses totalling £192 (2021: £1,126).

One trustee received a salary from the Charity, but not in respect of trustee duties.

Accounts

**THE PCC OF ST JOHN THE EVANGELIST, REDHILL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

LEGAL AND ADMINISTRATIVE INFORMATION

PCC	Sarah Ashworth (Parish Safeguarding Officer) Christine Elliott (Deanery Synod Representative) Christopher Elliott Mike Genge (Warden) Joanna Hales Wayne Ives (Treasurer, co-opted) John Kronenberg (Vicar) Caroline Lamont (Warden) Patrick Moyle (Deputy Warden) Katherine Murray (Vice Chair) Sorel Parkes (Deanery Synod Representative) David Reed (PCC Secretary) Katie Pilgrim Reed Anne Rueff Elizabeth Tredger Rosalind Turner John Verity (Deanery Synod Representative) Margaret Verity (Deanery Synod Representative) Andrew Moffat (Warden)	(Appointed 25 April 2021)
Charity number	1135368	
Principal address	Church Road Redhill RH1 6QA	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

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THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC presents its report and accounts for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The PCC's objects are to cooperate with the vicar, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecumenical and social.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Church Attendance

At the APCM held in September 2021 there were 123 names on the Electoral Roll (123 in 2020, 129 in 2019, 201 in 2018, and 182 in 2017). There was a full review of the Electoral Roll in 2019.

The number of adults (those aged 16 and over) attending services on a normal Sunday was 60 and the number of those aged under 16 was on average 15. This number increased significantly for Christmas and Easter services. All our services were streamed online via Youtube. The number of adults (those aged 16 and over) attending services on a normal Sunday was 93 in 2019 and the number of those aged under 16 was on average 19 in 2019.

Review of the year

As if 2020 had not been challenging enough, the pandemic and its massive repercussions for everyday life continued into 2021. We did not reopen for "in person" services until Easter Day on 4th April 2021. As the national vaccination programme progressed and people began to feel less worried about the consequences of catching Covid, we saw a steady return in numbers attending services in person. We continued to live stream the main Sunday morning services for which a significant demand remained.

It is clear that for many people the habit and frequency of churchgoing had changed not only at St John's, but across the whole country. Many people continued to see advantages in "attending" church via the live stream rather than in person for reasons other than avoiding Covid. Whilst numbers watching the stream live fell once "in person" were reinstated, we noted that significant numbers continued to watch the stream during the course of a Sunday. It is generally agreed across the Church of England that live streaming is valuable in its own right and should continue as part of the way churches offering their services.

Lockdown left a very considerable backlog of postponed baptisms and weddings which was cleared during 2021. Thanks are due to the baptism visitors team and especially to Allison Kandiah for taking on the administration of baptisms. A number of funerals took place at St John's during the year. It is clear that a number of people became "in person" worshippers at St John's after following the live streams during lockdown and periods of restriction.

Things have necessarily changed at St John's, but we continue to find ways of adjusting to our new and changeable situation beyond simply aspiring to reinstate the way things were before the pandemic. We have learned lessons about mission and community and also about the role of the church in offering hope to God's people when times are dark and uncertain. One key lesson we have learned is that people continue to seek spiritual comfort during times such as these and we must therefore ensure that we are present for them in whatever form that may have to take.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

We continued to develop our use of "WhatsApp" to encourage community and group cohesion within the church and improve internal communications. "Zoom" has remained an essential means of meeting for the parish. PCC met five times during the year and received written reports from committees. We are grateful to Patricia Barrett for her work as Electoral Roll Officer.

The APCM took place on 25th April 2021. At the APCM there were a small number of changes to those on the PCC. At the Meeting of Parishioners prior to the APCM Caroline Lamont was re-elected and Andrew Moffat was elected as our Church Wardens. I am most grateful to our Churchwardens, PCC, Standing Committee, Finance Team, PCC Treasurer Wayne Ives and PCC secretary David Reed and to our deputy wardens for their hard work over a demanding year.

WORSHIP

Changes have continued to the way we worship in response to altered circumstances. Communion was received in one kind only during the year and refreshments after the main morning service had to be put into abeyance. Our technical proficiency with streaming and sound system technology continued to grow over the year as these systems were and continue to be upgraded.

The monthly pattern for the 10:30am service continued throughout the year. Due to the pressure of so many other activities in which they are involved, 2nd Reigate and 32nd Meadvale Scouts decided they would in future attend church only for Harvest, Mothering Sunday and Remembrance. BCP Holy Communion and BCP Evening Prayer were reintroduced on 5th September at the revised times of 8.30am and 5.00pm after consultation with some of those who regularly attended those services. By the end of the year we had seen a reasonable recovery in attendance allowing for natural losses.

During lockdown our Director of Music, Clement Hetherington and Band Leader, David Wilde went to very great lengths to electronically combine individual recordings produced by Choir and Band members enabling us to enjoy music as part of our increasingly restricted experience of worship. The Choir and Band continued to uplift our worship under Clement and David's leadership in very challenging circumstances. A thriving Junior Choir has been established by Clement Hetherington after running a workshop largely attended by children from St John's School towards the end of 2021.

We were delighted to welcome Robert Cooper as our new organist early in the year. Robert has longstanding family connections and is very familiar with St John's. Robert has also taken on responsibility for managing the maintenance and upkeep of the organ for which I am most grateful.

Children's work was necessarily curtailed during the year, but interest and attendance was greatly encouraged by Jo Hales who issued weekly challenges to the children of the church and became more involved in helping to run the Family Communion services. The Good Friday Workshop was held virtually using "Zoom".

St John's School, Earlswood School and Dunottar School recorded their Christmas carol services at St John's due to restrictions. The Orpheus Centre Carol Concert was held at St John's once again and "in person". We were pleased to host East Surrey Hospital's annual memorial service for departed loved ones which was well attended "in person".

At the request of the archdeacon, the vicar of Salfords and I are liaising to find ways of working together. This led to the first Christingle Service at St John's (not to be confused with the Crib Service) for many years. This included a special appearance by St Nicholas enthusiast, Revd Dr Jim Rosenthal the new Vicar of Salfords and was well attended. This will now become part of our regular Christmas offering.

I am very grateful to the Reverend Phil Bradshaw who continued to preach on 3rd Sundays and to Stephen Young who served regularly at the Parish Communion even when not open for "in person" worship. Matthew Parkes' training as a Reader has continued and should be completed mid 2022. One member of the congregation continues the process of vocational discernment with the diocese.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Thanks are due to Christopher Claxton Stephens for compiling the Intercessors rota, John Verity for the Readers rota and Ruth Foss-Smith for the Family Service rota. Thanks are also due to Christine Elliott for Weddings administration, Anne Rueff for arranging for statutory fees to be sent to the Diocese, Yvonne Irving for being our weddings verger, to Ray Mandair for the Mowing rota, to Vicky Hutton for running the flowers team and to all the Sidespeople.

SAFEGUARDING

Kate Blamire-Brown stood down as one of our safeguarding officers during the year and was succeeded by Ruth Foss-Smith working with Sarah Ashworth. Our thanks go to them all. There were no serious safeguarding incidents reported during the course of the year. See the attached Safeguarding report.

COVID-19 RESPONSE

Throughout the year we continued to offer Covid support to our community and assisted with related pastoral matters. In particular, thanks are due to Stephen Young for continuing to oversee our Covid19 Volunteer Project. Our new relationship with VARB (Voluntary Action Reigate & Banstead) continues to develop well under Stephen's guidance.

PASTORAL WORK

The pastoral ministry team continues to meet regularly, to visit and support members of the congregation. We need to expand the group and extend its work to include regular bereavement visiting. If you feel you may be called to assist in this form of ministry, please speak to the vicar.

CONFIRMATIONS

Confirmation classes were held for two adults and two teenagers during the year, all of whom were then confirmed.

CHILDREN'S & YOUNG PEOPLE'S MINISTRY

Our Junior Church WhatsApp group continued to keep children connected to Church and grew in membership. Junior Church continued to write and deliver the intercessions and readings for second Sunday Family Communion Services. Further details are available in the attached Children's Ministry Group report. A new group for school years 7 to 9 started towards the end of the year led by Catherine Browne and Sarah Walters. One of their first events was a fireworks night and barbecue at the Vicarage. Our thanks are due to Catherine and Sarah for this initiative.

MAGAZINE

Our new quarterly magazine, "A View from St John's" was launched in the Autumn. It is edited and produced by Caroline Jones and Caroline Faries and it is a fantastic asset to the parish for which we are grateful to them both. It is hoped to develop paid advertising in time to contribute to church funds.

ECO-CHURCH

In September 2021 a meeting was held with interested parties including 2nd Reigate Scouts, church members and local community members to further our intention to become an Eco- Church, led by Ian Lamont. We are now registered as such with A Rocha UK.

SPARKFISH COLLABORATION

Following discussions St John's and Sparkfish formed a partnership to provide a lunchtime club at St John's School for Year 6 to help prepare for their transition to secondary school. This will be funded using restricted grant monies received from Southwark diocese in 2019 for our youthwork. This will strengthen our relationship with the school.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

EVENTS

It was not possible to hold social events during the year because of the ongoing COVID-19 situation. Philippa and Patrick Moyle organised a reduced plant sale for which we are grateful. Profit was shared between the church and Christian Aid.

CHURCH FABRIC

The Buildings Management Group (Caroline Lamont, Mike Genge and Patrick Moyle) handed responsibility to Facilities Manager, Kevin Armstrong and the staff team for compiling a report on our three buildings for each Standing Committee. Necessary maintenance work continued on the Church, Church Centre and Meadvale Hall. See attached Fabric and Buildings Management Group reports.

COMMUNITY CENTRE

Despite limitations of the pandemic, the Community Centre functioned well and generated a good turnover thanks to the work of Parish Operations Manager, Sarah Ashworth and the staff team. The Hirings Committee consisting of Sarah Ashworth, Anne Rueff and Jerry Taylor is to be congratulated for such a great result. I am most grateful to them all for stepping up to the challenge as I continue to progressively withdraw from active involvement in the management and running of the Centre.

VICAR'S SABBATICAL

My planned 3 month sabbatical had to be postponed because of restrictions on travel. I hope it will be possible to take it in September, October and November 2022. Revd Phil Bradshaw and Revd John Scott have kindly agreed to take the services in my absence, for which I am most grateful.

LOOKING FORWARD TO 2022 AND BEYOND

I wrote last year that we must remember that getting back on our feet may be a long journey. We are doing well, but we must also be realistic that St John's Church has been vulnerable like every other charity and church to severe loss of income over the last two years. Our finances were not in a good state before the impact of the pandemic.

This leaves us with two challenges for the coming year.

1. We must continue to build on the experience of learning new ways of operating during pandemic restrictions and ensure that what we offer as a church meets the needs of our community – otherwise they will not be likely to support St John's or join our congregation.
2. We must recognise the need for every person or family to support the church financially as well as with time and talents, and we must all review our giving every year to ensure it is at a realistic level. That level is a matter for each of us to determine for ourselves prayerfully, based on our own income, needs and expenditure.

St John's remains at the heart of our community and continues to enjoy the affection of many of those who live in the area. Finance follows Faith and not the other way around. So, we must learn to reach out in new ways to grow our regular, committed congregation.

Our recovery to financial sustainability will not be quick and it will not be easy, but I am convinced that it is entirely possible for us to transform our finances so that we can concentrate on what church is fundamentally about, if we all resolve to take our share of responsibility and play an active part in our church's life.

John Kronenberg (Vicar)

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

Throughout 2021 we remained subject to ongoing uncertainties around COVID, which contributed to a slow Q1 still subject to national restrictions, and Q4. However COVID's impact on revenue was less acute than 2020, particularly over the summer, and the hall hiring team and Parish Operations Manager have been highly successful at bringing back hirers and identifying new ones to ensure the space is used at peak capacity. We will continue to monitor the balance of payments for the outgoings necessary to run the hall (cleaning, facilities management, utilities etc) against the income generated and will review costs accordingly.

Planned giving remained fairly static (a small rise over the year from £48k to £51k). Looking forward, this will need to increase at a greater level in order to keep up with costs, particularly as the church aims to return to a place where we can meet the indicative parish pledge levels set by the diocese. The establishment of a stewardship committee was stalled over the year by wider pressure on volunteers, but a chair has been identified to lead this from mid-2022, if not before. The PCC-agreed transition to the Parish Giving scheme for regular donations should provide a further opportunity to raise income and to regularise gift aid.

A new ECO Church drive has been launched, with a restricted fund established for donations.

In December 2020 the church received an extremely generous anonymous loan from a parishioner which was recorded in the 2020 accounts. After further discussion the donor expressed the wish to convert the loan to a donation. Per their intentions, we have used that to pay down outstanding arrears and maintain pace with our parish pledge. This was not a legally recoverable or accountable debt, but a moral one that the PCC felt strongly we needed to meet in order to uphold our responsibilities as a member of the diocese and to support other churches in our area. As set out in last year's reports, the diocese has agreed to write-down the balance of debt on the basis that we settled arrears and paid our 2020 pledge in full, which we managed to do. The final payment on our arrears will be made in Q1 FY 2022, ending this obligation.

The settling of our Parish Support Fund obligation, drawing on funds donated in the previous financial year, explains the higher level of outgoings than revenue. We recorded c. £25k additional outgoings to the diocese from this donation on top of our £62k annual pledge.

However, it is worth recording that without the backstop offered by that donation, the PCC would not have been able to meet its regular pledge obligations in full in FY 2021 and this donation provided the cushion that allowed us to absorb another year where outgoings outstripped income. However, the balance of payments has continued to take significant steps in the right direction notwithstanding the legacy impact of covid and the more than doubling of our parish pledge from £24,767 in 2020 to £62,204 in 2021. All payments were met. Without further pandemic disruption and with a further giving drive in 2022, we hope and expect the church's balance to shift into the black within the year.

Reserves Policy

The church has maintained its reserves position from FY 2020, maintaining a modest but useful cash balance in our operational accounts to absorb shocks. However, as set out above the church had to draw on our 2020 donation to meet our annual Parish Support Fund obligations and consequently have not been able to repurpose the balance into a cash reserve as aspired to in last year's accounts. The aspiration for 2022 is to create a reserve separate to our operating budget sufficient to at least four weeks of averaged legally recoverable expenditure by FY end.

The PCC assessed the major risks to which the PCC was exposed and was satisfied that systems were in place to mitigate exposure to major risks.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The PCC was established by a charitable trust deed on 7 April 2010 and has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibilities of the Grade II* listed building, St John the Evangelist, the Church Community Centre and Meadvale Hall.

The PCC who served during the year and up to the date of signature of the financial statements were:

Sarah Ashworth (Parish Safeguarding Officer)
Christine Elliott (Deanery Synod Representative)
Christopher Elliott
Mike Genge (Warden)
Joanna Hales
Wayne Ives (Treasurer, co-opted)
John Kronenberg (Vicar)
Caroline Lamont (Warden)
Patrick Moyle (Deputy Warden)
Katherine Murray (Vice Chair)
Sorel Parkes (Deanery Synod Representative)
David Reed (PCC Secretary)
Katie Pilgrim Reed
Anne Rueff
Elizabeth Tredger
Leslie Tulloch (Electoral Roll Officer to 25/4/21) (Resigned 25 April 2021)
Rosalind Turner
John Verity (Deanery Synod Representative)
Margaret Verity (Deanery Synod Representative)
Andrew Moffat (Warden) (Appointed 25 April 2021)

The Trustees of the Charity are members of the PCC; they are either ex officio, elected by the Annual Parochial Church Meeting, or co-opted in accordance with the Church Representation Rules. Candidates for election are required to complete the Trustee Declaration of Eligibility and to consent to disclosure of limited personal details to external bodies to enable the charity to operate effectively, to facilitate better internal communication and encourage collaborative working.

Organisational structure

The PCC operated through a number of committees which met between full meetings of the Council and had the following terms of reference:

Standing Committee

This is the only sub-committee required by law. Committee members were John Kronenberg, Mike Genge (to April 2021), Wayne Ives, Caroline Lamont, Andrew Moffat (from April 2021) Patrick Moyle, and David Reed. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The Worship Review Group

Provides a forum chaired by the vicar to enable feedback from the congregation on worship, music, preaching and general administration of services to be considered and taken into account.

Buildings Management Group

Provides management of our three buildings; the Church, the Community Centre, and Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

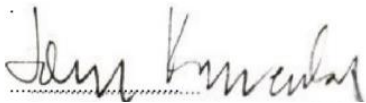
How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

Induction and training of Trustees

New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

The PCC's report was approved by the Board of PCC.



John Kronenberg (Vicar)

PCC member

Dated: 29th April 2022

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF ST JOHN THE EVANGELIST, REDHILL

I report to the PCC on my examination of the accounts of The PCC of St John The Evangelist, Redhill (the PCC) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 4 July 2022

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	2	142,604	892	11,410	-	154,906	104,699
Charitable activities	3	66,636	7,987	411	-	75,034	35,549
Other trading activities	4	19	-	-	-	19	585
Investments	5	10,602	-	359	-	10,961	10,924
Total income		219,861	8,879	12,180	-	240,920	151,757
Expenditure on:							
Raising funds	6	182	-	-	-	182	12
Charitable activities	7	168,557	7,678	52,051	-	228,286	167,456
Other	12	359	-	14,836	-	15,195	16,577
Total resources expended		169,098	7,678	66,887	-	243,663	184,045
Net gains/(losses) on investments	13	-	-	-	1,258	1,258	824
Net incoming/(outgoing) resources before transfers		50,763	1,201	(54,707)	1,258	(1,485)	(31,464)
Gross transfers between funds		-	1,589	(1,589)	-	-	-
Net movement in funds		50,763	2,790	(56,296)	1,258	(1,485)	(31,464)
Fund balances at 1 January 2021		6,664	15,588	1,745,107	94,703	1,862,062	1,893,526
Fund balances at 31 December 2021		57,427	18,378	1,688,811	95,961	1,860,577	1,862,062

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

All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	2	89,160	11,270	4,269	-	104,699
Charitable activities	3	34,554	995	-	-	35,549
Other trading activities	4	6	-	579	-	585
Investments	5	10,278	-	646	-	10,924
Total income		133,998	12,265	5,494	-	151,757
<u>Expenditure on:</u>						
Raising funds	6	12	-	-	-	12
Charitable activities	7	114,313	638	52,505	-	167,456
Other	12	646	-	15,931	-	16,577
Total resources expended		114,971	638	68,436	-	184,045
Net gains/(losses) on investments	13	-	-	-	824	824
Net incoming/(outgoing) resources before transfers		19,027	11,627	(62,942)	824	(31,464)
Gross transfers between funds		(500)	-	500	-	-
Net movement in funds		18,527	11,627	(62,442)	824	(31,464)
Fund balances at 1 January 2020		(11,863)	3,961	1,807,549	93,879	1,893,526
Fund balances at 31 December 2020		6,664	15,588	1,745,107	94,703	1,862,062

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET

AS AT 31 DECEMBER 2021

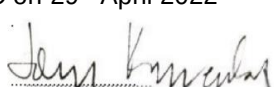
	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14	2,179,903		2,229,509	
Investments	15	15,960		14,702	
		<u>2,195,863</u>		<u>2,244,211</u>	
Current assets					
Debtors	16	8,936		674	
Investments	17	8,199		8,199	
Cash at bank and in hand		122,346		146,853	
		<u>139,481</u>		<u>155,726</u>	
Creditors: amounts falling due within one year	19	(18,822)		(16,159)	
Net current assets		<u>120,659</u>		<u>139,567</u>	
Total assets less current liabilities		<u>2,316,522</u>		<u>2,383,778</u>	
Creditors: amounts falling due after more than one year	20	(455,945)		(521,716)	
Net assets		<u><u>1,860,577</u></u>		<u><u>1,862,062</u></u>	
Capital funds					
<u>Endowment funds</u>					
General endowment funds		90,261		89,827	
Revaluation reserve		5,700		4,876	
		<u>95,961</u>		<u>94,703</u>	
Permanent endowment		15,961		14,703	
Expendable endowment		80,000		80,000	
	21	<u>95,961</u>		<u>94,703</u>	
Income funds					
Restricted funds	22	1,688,811		1,745,107	
<u>Unrestricted funds</u>					
Designated funds	23	18,378		15,588	
General unrestricted funds		57,427		6,664	
		<u>75,805</u>		<u>22,252</u>	
		<u><u>1,860,577</u></u>		<u><u>1,862,062</u></u>	

The financial statements were approved by the PCC on 29th April 2022



Wayne Ives (Treasurer, co-opted)

Trustee



John Kronenberg (Vicar)

Trustee

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

St John the Evangelist, Redhill is a Parochial Church Council.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax refunds are recognised at the same time as the income to which they relate. Grants are recognised when the PCC is entitled to the income.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Deferred income arises when the PCC is in receipt of income that relates to a future period.

1.5 Expenditure

Liabilities and the resulting expenditure are recognised when either a legal or constructive obligation is recognised.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Land and buildings	Impairment review and 2% straight line on buildings
Plant and machinery	straight line over 4 years
IT/ AV equipment	straight line over 3 years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

1 Accounting policies

(Continued)

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	142,604	892	11,410	154,906	79,160	1,270	4,269	84,699
Legacies receivable	-	-	-	-	-	10,000	-	10,000
Grants receivable	-	-	-	-	10,000	-	-	10,000
	<u>142,604</u>	<u>892</u>	<u>11,410</u>	<u>154,906</u>	<u>89,160</u>	<u>11,270</u>	<u>4,269</u>	<u>104,699</u>
Donations and gifts								
Planned Giving: Gift Aid donations	59,221	-	-	59,221	48,048	-	-	48,048
Planned Giving: Income tax recoverable	16,192	-	-	16,192	9,760	-	-	9,760
Planned Giving: Other	9,678	-	-	9,678	3,768	-	-	3,768
Collections	3,593	-	-	3,593	3,501	-	-	3,501
Collections: Tax refunds	540	-	-	540	-	-	-	-
Donations, Appeals etc: Gift Aid donations	2,786	-	-	2,786	7,265	-	3,089	10,354
Donations, Appeals etc: Income tax recoverable	594	-	-	594	1,902	-	-	1,902
Donations, Appeals etc: Other	-	892	11,410	12,302	4,686	1,270	-	5,956
Social events	-	-	-	-	230	-	-	230
Weddings and funerals income	-	-	-	-	-	-	1,180	1,180
Other	50,000	-	-	50,000	-	-	-	-
	<u>142,604</u>	<u>892</u>	<u>11,410</u>	<u>154,906</u>	<u>79,160</u>	<u>1,270</u>	<u>4,269</u>	<u>84,699</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Charitable activities

	2021 £	2020 £
Services provided under contract	7,987	995
Ancillary trading income	2,317	3,184
Charitable rental income	57,177	27,614
Other income	7,553	3,756
	<u>75,034</u>	<u>35,549</u>
Analysis by fund		
Unrestricted funds - general	66,636	34,554
Unrestricted funds - designated	7,987	995
Restricted funds	411	-
	<u>75,034</u>	<u>35,549</u>

4 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Fundraising events	<u>19</u>	<u>6</u>	<u>579</u>	<u>585</u>

5 Investments

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Rental income	10,170	-	10,170	9,739	-	9,739
Interest receivable	432	359	791	539	646	1,185
	<u>10,602</u>	<u>359</u>	<u>10,961</u>	<u>10,278</u>	<u>646</u>	<u>10,924</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Staging fundraising events	56	12
<u>Trading costs</u>		
Other trading activities	126	-
	182	12

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	22,695	19,810
Depreciation and impairment	49,607	49,606
Diocesan Share	87,234	24,767
Clergy and Readers' Expenses	9,811	12,659
Office Expenses	5,591	3,839
Fees	3,096	1,044
Altar and Service Expenses	1,459	801
Music	4,593	3,260
Other	1,159	513
New Hall Expenses	13,150	21,428
Mission Support costs	-	569
	<u>198,395</u>	<u>138,296</u>
Grant funding of activities (see note 8)	619	-
Share of support costs (see note 9)	26,928	27,925
Share of governance costs (see note 9)	2,344	1,235
	<u>228,286</u>	<u>167,456</u>
Analysis by fund		
Unrestricted funds - general	168,557	114,313
Unrestricted funds - designated	7,678	638
Restricted funds	52,051	52,505
	<u>228,286</u>	<u>167,456</u>

8 Grants payable

	2021 £	2020 £
Grants to individuals	619	-
	<u>619</u>	<u>-</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Church Running and Maintenance: Utilities	10,374	-	10,374	8,824	-	8,824
Church Running and Maintenance: Insurance	4,553	-	4,553	8,001	-	8,001
Church Running and Maintenance: Repairs and Maintenance	7,391	-	7,391	3,816	-	3,816
Meadvale Hall Running Costs	3,969	-	3,969	6,843	-	6,843
Books and Printing	641	-	641	441	-	441
Independent Examiners fees	-	2,309	2,309	-	1,200	1,200
Other governance costs	-	35	35	-	35	35
	<u>26,928</u>	<u>2,344</u>	<u>29,272</u>	<u>27,925</u>	<u>1,235</u>	<u>29,160</u>
Analysed between Charitable activities	<u>26,928</u>	<u>2,344</u>	<u>29,272</u>	<u>27,925</u>	<u>1,235</u>	<u>29,160</u>

10 PCC

None of the PCC (or any persons connected with them) received any remuneration during the year, or received any reimbursed expenses other than as disclosed in note 25.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>3</u>	<u>3</u>
Employment costs	2021 £	2020 £
Wages and salaries	22,495	19,727
Other pension costs	200	83
	<u>22,695</u>	<u>19,810</u>

During the year there were 3 part time staff (full time equivalent - 1)

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

12 Other

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	general		£	£
Financing costs	359	14,836	15,195	16,577
	359	14,836	15,195	16,577
For the year ended 31 December 2020	646	15,931		16,577

13 Net gains/(losses) on investments

	Endowment funds	Endowment funds
	2021 £	2020 £
Revaluation of investments	1,258	824

14 Tangible fixed assets

	Land and buildings £	Plant and machinery £	IT/ AV equipment £	Total £
Cost				
At 1 January 2021	2,360,856	18,030	2,853	2,381,739
At 31 December 2021	2,360,856	18,030	2,853	2,381,739
Depreciation and impairment				
At 1 January 2021	136,287	14,992	951	152,230
Depreciation charged in the year	45,617	3,038	951	49,606
At 31 December 2021	181,904	18,030	1,902	201,836
Carrying amount				
At 31 December 2021	2,178,952	-	951	2,179,903
At 31 December 2020	2,224,569	3,038	1,902	2,229,509

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

14 Tangible fixed assets

(Continued)

The brought forward balance is made up as follows:

Meadvale Hall £80,000
Church Centre £2,280,856

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2021	14,702
Valuation changes	1,258
At 31 December 2021	15,960
Carrying amount	
At 31 December 2021	15,960
At 31 December 2020	14,702

Fixed asset investments revalued

The original cost of investment assets must be disclosed. Where the original value is not known the earliest value must be shown. The earliest value recorded for investment assets is £9,003. This was as at 31 December 2009.

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,536	-
Other debtors	6,400	674
	8,936	674

17 Current asset investments

	2021 £	2020 £
Unlisted investments	8,199	8,199

Consist of the 'Goudge Fund', a CBF Church of England Deposit Fund.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Loans and overdrafts

	2021 £	2020 £
Bank loans	470,318	485,560
Payable within one year	14,373	13,844
Payable after one year	455,945	471,716
Amounts included above which fall due after five years:		
Payable by instalments	392,753	411,416

The long-term loan is secured by a legal mortgage and charge over land on the North side of St John's Church, Church Road, Redhill under title number SY848715. The charity has a loan with CAF Bank of £470,318 (2020: 485,560). The loan is repayable over the period until 2043. The interest is 3% over the bank base rate.

19 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	18	14,373	13,844
Other taxation and social security		467	202
Trade creditors		2,457	420
Accruals and deferred income		1,525	1,693
		18,822	16,159

20 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	18	455,945	471,716
Other creditors		-	50,000
		455,945	521,716

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds					Movement in funds					
	Balance at 1 January 2020	Income	Expense	Transfers	Revaluation	Balance at 1 January 2021	Income	Expense	Transfers	Revaluation	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£	£	£
Permanent endowments											
Elphick Fund	9,876	-	-	-	566	10,442	-	-	-	757	11,199
Legacy Fund	4,003	-	-	-	258	4,261	-	-	-	501	4,762
Expendable endowments											
Church Halls Fund	80,000	-	-	-	-	80,000	-	-	-	-	80,000
	<u>93,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>824</u>	<u>94,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,258</u>	<u>95,961</u>

Elphick Fund

This fund provides income which is credited directly to the general fund, for floodlighting the church.

Legacy Fund

This principally provides income credited to the general fund for upkeep of the churchyard.

Church Halls Fund

The Church Halls Fund relates to the carrying value of the Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 1 January 2021	Income	Expenditure	Transfers
	£	£	£	£	£	£	£	£
War Memorial	-	579	-	-	579	-	-	-
New Hall	1,674,058	-	(64,586)	-	1,609,472	-	(63,492)	-
Organ Maintenance	117,998	646	(1,136)	-	117,508	359	(582)	-
Music	1,291	195	-	-	1,486	-	(100)	-
Appeals and Special Collections	471	-	-	-	471	-	-	-
ECO church	-	-	-	-	-	411	(148)	-
Office Capital Fund	-	-	-	-	-	8,155	(131)	-
Church Maintenance and Development	1,269	1,220	-	-	2,489	3,255	(864)	-
Toilet/Foyer	828	-	-	(828)	-	-	-	-
Mission Support (Area Mission Grant (SLCF))	10,181	860	(1,520)	(7,000)	2,521	-	(1,570)	-
Income to be paid to diocese	1,453	1,180	(1,044)	-	1,589	-	-	(1,589)
Youth welfare	-	250	-	8,328	8,578	-	-	-
Piano fund	-	150	(150)	-	-	-	-	-
Xero training fund	-	414	-	-	414	-	-	-
	<u>1,807,549</u>	<u>5,494</u>	<u>(68,436)</u>	<u>500</u>	<u>1,745,107</u>	<u>12,180</u>	<u>(66,887)</u>	<u>(1,589)</u>
	<u><u>1,807,549</u></u>	<u><u>5,494</u></u>	<u><u>(68,436)</u></u>	<u><u>500</u></u>	<u><u>1,745,107</u></u>	<u><u>12,180</u></u>	<u><u>(66,887)</u></u>	<u><u>(1,589)</u></u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Restricted funds

(Continued)

New Hall

This fund was established in 2011 and is for building a new hall. The proceeds from the sale of the Parochial Hall (which was held in Endowment Funds) have been transferred to this fund.

In order to mitigate a predicted temporary shortage of working capital for the New Hall, the PCC approved a loan of up to £75,000 from the Organ restricted fund to the New Hall account. This approval was on the advice that such a loan was acceptable provided proper measures were taken to repay the loan in a reasonable time and the fund would not suffer any loss of interest. A loan of £40,000 was made in October 2018 to be repaid over 10 years with 1% pa interest (£350 p.m.). An additional loan was made in September 2019 and the monthly loan repayments were increased to £636.

Organ Maintenance

This fund was established in 2014 with a specific legacy and provides for repair and maintenance of the church organ. A further legacy was received for this purpose in 2015.

Appeals and Special collections

This fund represents donations made to the PCC on an agency basis which are then passed directly to nominated charities within the objects of the PCC, or special collections for other specific charitable organisations.

Church Maintenance and Development

A legacy was received during 2015 for maintenance of the church.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2020	Income	Expenditure	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£
War memorial	3,000	-	-	3,000	-	-	-	3,000
Fees	961	995	(638)	1,318	7,987	(7,542)	1,589	3,352
Gail Terry donation	-	1,270	-	1,270	-	-	-	1,270
John Walling legacy	-	10,000	-	10,000	-	-	-	10,000
Designated donations	-	-	-	-	892	(136)	-	756
	<u>3,961</u>	<u>12,265</u>	<u>(638)</u>	<u>15,588</u>	<u>8,879</u>	<u>(7,678)</u>	<u>1,589</u>	<u>18,378</u>

War Memorial: towards refurbishment.

Gail Terry donation: Organ Fund

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

24 Analysis of net assets between funds

	General Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	General Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:										
Tangible assets	97,028	-	2,002,875	80,000	2,179,903	-	-	2,149,509	80,000	2,229,509
Investments	-	-	-	15,960	15,960	-	-	-	14,702	14,702
Current assets/(liabilities)	17,369	18,378	84,911	1	120,659	56,664	15,588	67,314	1	139,567
Long term liabilities	(56,970)	-	(398,975)	-	(455,945)	(50,000)	-	(471,716)	-	(521,716)
	<u>57,427</u>	<u>18,378</u>	<u>1,688,811</u>	<u>95,961</u>	<u>1,860,577</u>	<u>6,664</u>	<u>15,588</u>	<u>1,745,107</u>	<u>94,703</u>	<u>1,862,062</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2021*

25 Related party transactions

During the year, one trustee received reimbursement of telephone and travel expenses totalling £1,126 (2020: £1,394).

One trustee received a salary from the Charity, but not in respect of trustee duties.

Accounts

**THE PCC OF ST JOHN THE EVANGELIST, REDHILL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

LEGAL AND ADMINISTRATIVE INFORMATION

PCC	Sarah Ashworth (Parish Safeguarding Officer) Christine Elliott (Deanery Synod Representative) Christopher Elliott Mike Genge (Warden) Joanna Hales (Appointed 27 September 2020) Wayne Ives (Treasurer, co-opted) John Kronenberg (Vicar, Parish safeguarding officer) Caroline Lamont (Warden) Patrick Moyle (Deputy Warden) Katherine Murray (Vice Chair) Sorel Parkes (Deanery Synod Representative) (Appointed 27 September 2020) David Reed (PCC Secretary) Katie Pilgrim Reed Anne Rueff Elizabeth Tredger Leslie Tulloch (Electoral Roll Officer) Rosalind Turner John Verity (Deanery Synod Representative) (Appointed 27 September 2020) Margaret Verity (Deanery Synod Representative)
Charity number	1135368
Principal address	Church Road Redhill RH1 6QA
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

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THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC presents its report and accounts for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The PCC's objects are to cooperate with the vicar, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, ecumenical and social.

The PCC has paid due regard to guidance issued by the Charity Commission in deciding what activities the PCC should undertake.

Achievements and performance

Church Attendance

At the APCM held in September 2020 there were 123 names on the Electoral Roll (129 in 2019, 201 in 2018, and 182 in 2017). There was a full review of the Electoral Roll in 2019.

This year the majority of our services were streamed online via Youtube due to COVID-19 restrictions on Church attendance. The average number of livestreams averaged 50 each Sunday, with the average of another 100 catching-up on the recorded service throughout the week. Of these 150 average streams, we know that many households watched services together, so we are confident we streamed to an average of over 200 people each week. This number increased significantly for Christmas and Easter services. The number of adults (those aged 16 and over) attending services on a normal Sunday was 93 in 2019 and the number of those aged under 16 was on average 19 in 2019.

Review of the year

2020 was a momentous year for everyone, with the COVID pandemic affecting all areas of life. The entire world has had to face an almost unthinkable experience which at times has seemed like being enmeshed in darkness without any real hope of an end to it. Many lives have been lost to Covid-19, every one of them infinitely precious to God. There has been so much suffering as everyone has lived with fear and apprehension.

Sadly, all baptisms had to be cancelled from the start of lockdown and only a few marriages were not postponed. Some marriages and funerals took place in church. The bells fell silent, but Anne and Helena Rueff kindly continued to ring the Ellacombe chimes on Sundays when worship was allowed ensuring that our community knows that church is still here and active.

We have made effective use of software tools such as "WhatsApp" to encourage groups within the church and facilitate communications. There are now WhatsApp groups for Choir, Events Group, Family Service Team, Holy Dusters, Junior Church, Staff Team, Music Group, Wardens and Confirmation groups. "Zoom" was used for almost all meetings and has become essential to management and communication within the parish. "Zoom" coffee after the 10:30 AM service organised by David Reed has proved to be an invaluable opportunity to chat with other church members after worship.

The PCC was extremely pleased with the way that our church adapted throughout the year to continue serving the congregation and wider community. This required a great deal of hard work and sacrifice from absolutely everyone involved.

The full PCC met on 6 occasions during the year. The PCC received written reports from the various committees at its meetings.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The APCM was delayed to September 2020 due to COVID restrictions; at the APCM there were a small number of changes to those on the PCC. At the Meeting of Parishioners prior to the APCM Caroline Lamont and Mike Genge were re-elected as Church Wardens. At the APCM, Paul Bradley stepped down from the PCC; Joanna Hales was elected to the PCC; Sorel Parkes, John Verity and Molly Verity were elected as Deanery Synod Representatives and as a result joined the PCC. Wayne Ives continued to be co-opted on to the PCC and continued as Treasurer.

I am most grateful to our Churchwardens Mike Genge and Caroline Lamont, our PCC, our Standing Committee, Finance Team, PCC Treasurer Wayne Ives and PCC secretary David Reed and to our deputy wardens for their valiant efforts and steadfast support over the year.

WORSHIP

The year saw huge changes to the way we worship. Attendance at Church was restricted under national COVID rules and Church of England guidance for much of the year. We quickly adapted to the provision of livestreamed services available on YouTube thanks to the timely efforts of a small group that met to get the technology up and running.

The Vicar felt strongly that purely recorded services lacked an essential quality of worship, especially the Eucharist, and we therefore decided to take the risk of live streaming rather than recording. We have continued to improve our technical proficiency and expertise over the year, notwithstanding the odd technical hiccup. Our livestreamed services have been well received, both in terms of the number of views each week and the feedback received from the congregation and beyond.

We ensured that our usual pattern of services for the Sunday 10:30am service continued throughout the year as far as possible, and quickly included recorded music from the Choir and Family Service Music Group. We are grateful to our Director of Music, Clement Hetherington, for the work he has put into keeping the choir together and electronically stitching together the choir's separate recordings of hymns and motets. Initially, intercessions and readings were 'phoned in, but that progressed to video recordings played during the live stream, including sermons. People now have the option of coming into church to make their contribution "live".

We are thankful to all those who dedicated many hours to ensuring the complicated technology involved with seamless livestreaming worked correctly, especially David Wilde and Andrew Moffat.

When services were open for attendance, we ensured that all Covid precautions including hand sanitising, masking, social distancing and signing in guidelines were strictly adhered to, guided by the work of our Church Wardens, Deputy Wardens and Sidespeople. We are very grateful to the Reverend Phil Bradshaw who continued to preach on 3rd Sundays and to Stephen Young who served regularly at the Parish Communion. Our Reader in Training, Matthew Parkes assisted with various services as part of his ongoing training. One member of the congregation began the process of vocational discernment. Our organist for the last couple of years, Martin Hall, stepped down shortly before Christmas and we wish him well in his new appointment.

Our thanks are due to those who compile the parish rotas which are essential to the smooth running of services; Christopher Claxton Stephens for the Intercessors rota, Christine Surfleet and John Verity for the Readers rota and Ruth Foss-Smith for the Family Service rota. Thanks are also due to Christine Elliot for Weddings administration, Anne Rueff for Funerals Administration, Yvonne Irving for verging at weddings to Ray Mandair for the Mowing rota and to Vicky Hutton for the flowers team.

COVID-19 RESPONSE

We endeavoured throughout the year to continue working throughout the community to assist with pastoral matters related to the pandemic and national lockdowns. In particular, Stephen Young led our successful and much appreciated Covid19 Volunteer Project. This collaboration led to a new relationship with VARB (Voluntary Action Reigate & Banstead).

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

PASTORAL WORK

The pastoral ministry team grew during the year to include two new members. The team continues to meet regularly, to visit and support members of the congregation in various ways. Much support has been delivered by telephone and text due to the lockdown regulations. We are grateful to Margaret Bradshaw for chairing meetings in the absence of the vicar.

SAFEGUARDING

Sarah Ashworth & Kate Blamire-Brown continue to act as Parish Safeguarding Officers. There were no serious safeguarding incidents reported during the course of 2020. Further details are available in the attached Safeguarding report.

CHURCH FABRIC

The Buildings Management Group met regularly to manage our three buildings. We continued throughout the pandemic to undertake necessary maintenance and renewals work on the Church. Further details are included in the attached Fabric and Buildings Management Group reports. The church caretaker, Terry Flaunty has spent much of his time cleaning the church centre to ensure it is as Covid safe as possible and has also proactively maintained the church as well as the centre and Meadvale Hall. We are indebted to the Buildings Management Group consisting of Caroline Lamont, Mike Genge and Patrick Moyle for their continuing hard work.

COMMUNITY CENTRE

The pandemic severely limited the use and operation of the Community Centre leading to a very considerable reduction in income. We were pleased that a number of key hirers, particularly the Nursery and Sparkfish, returned to the centre when restrictions allowed. Further details on the Community Centre this year are included in the attached report from the Buildings Management Group. The staff team consisting of Parish Operations Manager Sarah Ashcroft, Facilities Manager Kevin Armstrong and Caretaker Terry Flaunty have worked hard and shown great initiative to find ways to reduce operating costs while keeping our facilities open and running to the full extent allowed by regulations. We are most grateful to them all.

CHILDREN'S MINISTRY

We have been particularly pleased with the engagement of families to ongoing church life throughout lockdown. An active WhatsApp group of parents, guardians and volunteers has particularly enabled children to keep connected to Church. The families of Junior Church children began to undertake the intercessions and readings for second Sunday Family Services on a formal, rota basis. Further details are available in the attached Children's Ministry Group report.

LOOKING FORWARD

As we begin to see a way through the pandemic, we must remember that it may be a long journey. We must also recognise that some good things have come out of this terrible experience. Many people in our neighbourhood have learned to be good neighbours and to collaborate better with each other. Churches generally have discovered that reaching out to those unable to worship in person on a Sunday by live streaming, is something they should have been doing for years as a form of mission and extended ministry. "Multimode" services, in which we combine physical presence in the church building with simultaneous live streaming, are very clearly an indispensable part of our future worship offering.

The Church has been as vulnerable as any charitable organisation to the disastrous economic consequences of lockdown. Yet, it is the role of the Church to live with hope in the midst of darkness and to be a beacon of light for the world. St John's has not failed in that task. A Covid secure Plant Sale, Cake Sale and MacMillan Coffee Morning were organised by the Events Group and attracted much local interest.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

It should be known and understood by the congregation that a number of our staff and music team agreed early in the pandemic to reduce their hours and take pay cuts to help the church balance its books due to the reduced income caused by lock down. This has not been without repercussions for our worship or parish administration. We will not be able to return to anything like normal levels of service and activity until their full salaries are reinstated.

Our recovery will not be quick or easy and will require each one of us to redouble our commitment to supporting our church with our Time, our Talents and our Money too. The congregation responded generously to the planned giving campaign over the course of the year and whilst lockdown has seriously reduced our income, I have no doubt that generosity will reassert itself and continue to grow eventually, but the truth is that it needs to happen now.

St John's remains at the heart of our community and continues to enjoy the affections and support of many of those who live in the area. As the pandemic begins to recede, as we all hope and pray it must, our task will be to help rebuild our local community and to reach out in new ways to increase our regular congregation.

John Kronenberg (Vicar)

Financial review

2020 financial year was shaped by the impact of COVID-19 on parish activity from the first lockdown at the end of March. In particular, COVID restrictions compelled cessation of hiring for the New Hall, which had a significant impact on planned revenues. The PCC took steps to counterbalance this through a targeted giving campaign and steps to reduce costs over this period, through reduced utilities, cuts to staff and lay hours (although these were slightly offset by backpay claims from 2019), and an agreed but significant reduction of our donations under the parish pledge. The church also successfully bid for a local government grant of £10,000 for support for loss of COVID revenue.

Hiring restarted during the summer break between lockdowns, and the late-2020 return to restrictions did not extend to the Nursery, meaning some hire income continued to come in. Overall, rental income in 2020 was £27,614, very similar to that of 2019, although far less than indicated at the end of Q1.

We are grateful for the generous increase in giving received over 2020. Including gift aid, the PCC received over £18,000 in one-off donations, some of which was designated to support the purchase of the new equipment for sound and streaming. Significant in kind and material donations were also given to support fabric repairs, which do not appear on the balance sheet. In addition, and more importantly for the long-term health of the church, regular Gift Aided giving has increased by around 20% from just under £40,000 in 2019 to £48,000 in 2020. This will increase more in 2021 as increased giving levels from the summer/autumn drive manifest monthly.

It is worth noting the important contribution that church staff have made in 2020 to the short and long term financial health of the PCC through both generation of revenue through identification of new hirers and reduction of costs through overhaul of our prior contracts on both utilities and ecclesiastical insurance, with potential savings of £4,000 and £8,000. Several new hirers have been identified although schedules of hire are unlikely to crystallise until the end of the winter 2020-spring 2021 COVID lockdown, mean good revenue forecasts are not yet possible. Long term leases have been agreed on two downstairs rooms in the New Hall, which will increase steady revenue.

We have been in regular discussion with the diocese with relation to our 2020 parish share. Two significant income streams (Gift Aid and Nursery Hire) are now earmarked in entirety for PSF payments, ensuring greater confidence on future payment plans. A sufficient reserve has been built up to cover agreement PSF payments for Q1 2021, should all other income cease.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The diocese has proposed a partial write-down of aggregated debt from 2018-2020 of £40,600 over a three year period provided St Johns meets future pledges. In addition, a parishioner who wishes to remain anonymous has offered St Johns an unsecured personal loan of £50,000, on very generous terms, which would be offset against a future inheritance. This has been paid into our accounts pending conclusion of the loan agreement. This loan would be used to settle the balance of our PSF debt from the 2018-2020 period, with the balance set aside as an unrestricted reserve fund. This funding has been received but earmarked in a temporary account until a loan agreement has been completed and formal agreement has been received from our commercial loan provider.

Through the steps outlined above, and buoyed by the considerable generosity of several of our parishioners, we have weathered the financial uncertainties of 2020. However our overall financial picture must take into account of our compounded arrears to the diocese and the long term obligation to repay the loan set out above. The generous decision of the diocese to write-down a significant amount of this, conditional on continued financial improvement, will mean we can approach this on an achievable trajectory even should we not agree terms for the loan. Should COVID restrictions relax as anticipated after Easter, allowing for regular hire to restart in the hall, we would expect to see a steady improvement in cashflow and balance sheet over 2021.

Reserves policy

With regards to the reserve policy, we have made efforts to recreate an unrestricted cash reserve to move the church out of the rhythm of ending months at zero balance and to allow greater flexibility to absorb unplanned or high value single-payment outgoings. At year end unrestricted cash accounts contain c. £15,000 available operating capital, of which c. £11,000 is earmarked for future PSF payments under the "soft ringfence" approach adopted by the Finance Committee. Moving forward the balance of the loan described above will be set aside as a further cash reserve with the aim of a reserve equivalent to between six and eight weeks of averaged expenditure by end 2021.

The PCC assessed the major risks to which the PCC was exposed and was satisfied that systems were in place to mitigate exposure to major risks.

How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

Induction and training of Trustees

New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The PCC was established by a charitable trust deed on 7 April 2010 and has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It has the maintenance responsibilities of the Grade II* listed building, St John the Evangelist, the Church Community Centre and Meadvale Hall.

The PCC who served during the year and up to the date of signature of the financial statements were:

Sarah Ashworth (Parish Safeguarding Officer)
Paul Bradley (Resigned 27 September 2020)
Christine Elliott (Deanery Synod Representative)
Christopher Elliott
Mike Genge (Warden)
Joanna Hales (Appointed 27 September 2020)
Wayne Ives (Treasurer, co-opted)
John Kronenberg (Vicar, Parish safeguarding officer)
Caroline Lamont (Warden)
Patrick Moyle (Deputy Warden)
Katherine Murray (Vice Chair)
Sorel Parkes (Deanery Synod Representative) (Appointed 27 September 2020)
David Reed (PCC Secretary)
Katie Pilgrim Reed
Anne Rueff
Dudley Tredger (Resigned 31 December 2020)
Elizabeth Tredger
Leslie Tulloch (Electoral Roll Officer)
Christina Turner (Resigned 27 September 2020)
Rosalind Turner
John Verity (Deanery Synod Representative) (Appointed 27 September 2020)
Margaret Verity (Deanery Synod Representative)

The Trustees of the Charity are members of the PCC; they are either ex officio, elected by the Annual Parochial Church Meeting, or co-opted in accordance with the Church Representation Rules. Candidates for election are required to complete the Trustee Declaration of Eligibility and to consent to disclosure of limited personal details to external bodies to enable the charity to operate effectively, to facilitate better internal communication and encourage collaborative working.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

PCC'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Organisational structure

The PCC operated through a number of committees which met between full meetings of the Council and had the following terms of reference:

Standing Committee

This is the only sub-committee required by law. Committee members were John Kronenberg, Mike Genge, Wayne Ives (from November 2019), Caroline Lamont, Christopher Elliott (to November 2019), Patrick Moyle, Stephen Srikantha (to July 2019) and David Reed. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

The Worship Review Group

Provides a forum chaired by the vicar to enable feedback from the congregation on worship, music, preaching and general administration of services to be considered and taken into account.

Buildings Management Group

Provides management of our three buildings; the Church, the Community Centre, and Meadvale Hall.

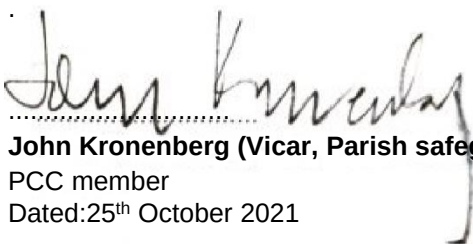
How decisions are made

All major policy decisions are made by the PCC during regular meetings; Standing Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Churchwardens, as the leading lay members of the parish, assist the incumbent in the day-to-day administration of the church affairs and during an interregnum have the authority of the incumbent under canon law.

Induction and training of Trustees

New Trustees are active members of the church who feel called to offer a major contribution to the organisational life of the church. Information provided by the Church of England about the role of the trustee and the governance of the PCC were passed onto new trustees. New trustees were encouraged to ask questions and procedures were explained at the first meeting.

The PCC's report was approved by the Board of PCC



John Kronenberg (Vicar, Parish safeguarding officer)

PCC member

Dated: 25th October 2021

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

INDEPENDENT EXAMINER'S REPORT

TO THE PCC OF THE PCC OF ST JOHN THE EVANGELIST, REDHILL

I report to the PCC on my examination of the accounts of The PCC of St John The Evangelist, Redhill (the PCC) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the PCC's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the PCC as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 25 October 2021

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
	Notes						
Income from:							
Donations and legacies	2	89,160	11,270	4,269	-	104,699	87,854
Charitable activities	3	34,554	995	-	-	35,549	38,176
Other trading activities	4	6	-	579	-	585	10,696
Investments	5	10,278	-	646	-	10,924	15,047
Total income		133,998	12,265	5,494	-	151,757	151,773
Expenditure on:							
Raising funds	6	12	-	-	-	12	3,125
Charitable activities	7	114,313	638	52,505	-	167,456	238,605
Other	12	646	-	15,931	-	16,577	18,680
Total resources expended		114,971	638	68,436	-	184,045	260,410
Net gains/(losses) on investments	13	-	-	-	824	824	1,350
Net incoming/(outgoing) resources before transfers		19,027	11,627	(62,942)	824	(31,464)	(107,287)
Net incoming/(outgoing) resources before transfers		19,027	11,627	(62,942)	824	(31,464)	(107,287)
Gross transfers between funds		(500)	-	500	-	-	-
Net movement in funds		18,527	11,627	(62,442)	824	(31,464)	(107,287)
Fund balances at 1 January 2020		(11,863)	3,961	1,807,549	93,879	1,893,526	2,000,813
Fund balances at 31 December 2020		6,664	15,588	1,745,107	94,703	1,862,062	1,893,526

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

All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £
	Notes					
Income from:						
Donations and legacies	2	67,730	-	20,124	-	87,854
Charitable activities	3	33,180	4,996	-	-	38,176
Other trading activities	4	959	-	9,737	-	10,696
Investments	5	15,022	-	25	-	15,047
Total income		116,891	4,996	29,886	-	151,773
Expenditure on:						
Raising funds	6	709	-	2,416	-	3,125
Charitable activities	7	154,801	4,832	78,972	-	238,605
Other	12	-	-	18,680	-	18,680
Total resources expended		155,510	4,832	100,068	-	260,410
Net gains/(losses) on investments	13	-	-	-	1,350	1,350
Net incoming/(outgoing) resources before transfers		(38,619)	164	(70,182)	1,350	(107,287)
Net movement in funds		(38,619)	164	(70,182)	1,350	(107,287)
Fund balances at 1 January 2019		26,756	3,797	1,877,731	92,529	2,000,813
Fund balances at 31 December 2019		(11,863)	3,961	1,807,549	93,879	1,893,526

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

All income and expenditure derive from continuing activities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET

AS AT 31 DECEMBER 2020

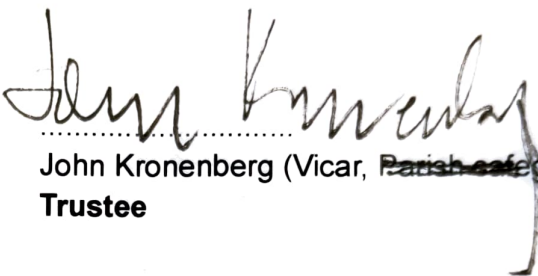
	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	14	2,229,509		2,276,262	
Investments	15	14,702		13,879	
		<u>2,244,211</u>		<u>2,290,141</u>	
Current assets					
Debtors	16	674		6,383	
Investments	17	8,199		8,199	
Cash at bank and in hand		146,853		83,229	
		<u>155,726</u>		<u>97,811</u>	
Creditors: amounts falling due within one year	19	(16,159)		(14,830)	
Net current assets		<u>139,567</u>		<u>82,981</u>	
Total assets less current liabilities		<u>2,383,778</u>		<u>2,373,122</u>	
Creditors: amounts falling due after more than one year	20	(521,716)		(479,596)	
Net assets		<u><u>1,862,062</u></u>		<u><u>1,893,526</u></u>	
Capital funds					
<u>Endowment funds</u>					
General endowment funds		89,827		90,353	
Revaluation reserve		4,876		3,526	
		<u>94,703</u>		<u>93,879</u>	
Permanent endowment		14,703		13,879	
Expendable endowment		80,000		80,000	
	21	<u>94,703</u>		<u>93,879</u>	
Income funds					
Restricted funds	22	1,745,107		1,807,549	
<u>Unrestricted funds</u>					
Designated funds	23	15,588		3,961	
General unrestricted funds		6,664		(11,863)	
		<u>22,252</u>		<u>(7,902)</u>	
		<u><u>1,862,062</u></u>		<u><u>1,893,526</u></u>	

The financial statements were approved by the PCC on 25th Oct 2021

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £
 Wayne Ives (Treasurer, co-opted) Trustee				
 John Kronenberg (Vicar, ~~Parish safeguarding officer~~) Trustee				

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

St John the Evangelist, Redhill is a Parochial Church Council.

1.1 Accounting convention

The financial statements have been prepared in accordance with the PCC's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The PCC is a Public Benefit Entity as defined by FRS 102.

The PCC has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the PCC. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the PCC have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the PCC continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the PCC in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the PCC.

1.4 Income

Income is recognised when the PCC is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the PCC has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. Income tax refunds are recognised at the same time as the income to which they relate. Grants are recognised when the PCC is entitled to the income.

Deferred income arises when the PCC is in receipt of income that relates to a future period.

1.5 Expenditure

Liabilities and the resulting expenditure are recognised when either a legal or constructive obligation is recognised.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

Land and buildings	Impairment review and 2% straight line on buildings
Plant and machinery	straight line over 4 years
IT/ AV equipment	straight line over 3 years

Freehold land and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.9 Financial instruments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the PCC is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	79,160	1,270	4,269	84,699	67,730	19,124	86,854
Legacies receivable	-	10,000	-	10,000	-	1,000	1,000
Grants receivable	10,000	-	-	10,000	-	-	-
	<u>89,160</u>	<u>11,270</u>	<u>4,269</u>	<u>104,699</u>	<u>67,730</u>	<u>20,124</u>	<u>87,854</u>
Donations and gifts							
Planned Giving: Gift Aid donations	48,048	-	-	48,048	34,272	5,582	39,854
Planned Giving: Income tax recoverable	9,760	-	-	9,760	5,169	50	5,219
Planned Giving: Other	3,768	-	-	3,768	6,571	520	7,091
Collections	3,501	-	-	3,501	9,352	1,303	10,655
Collections: Tax refunds	-	-	-	-	2,947	-	2,947
Donations, Appeals etc: Gift Aid donations	7,265	-	3,089	10,354	2,975	3,714	6,689
Donations, Appeals etc: Income tax recoverable	1,902	-	-	1,902	-	1,385	1,385
Donations, Appeals etc: Other	4,686	1,270	-	5,956	422	2,903	3,325
Social events	230	-	-	230	-	230	230
Weddings and funerals income	-	-	1,180	1,180	-	2,437	2,437
Other	-	-	-	-	6,022	1,000	7,022
	<u>79,160</u>	<u>1,270</u>	<u>4,269</u>	<u>84,699</u>	<u>67,730</u>	<u>19,124</u>	<u>86,854</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Charitable activities

	2020 £	2019 £
Services provided under contract	995	4,996
Ancillary trading income	3,184	-
Charitable rental income	27,614	26,050
Other income	3,756	7,130
	<u>35,549</u>	<u>38,176</u>
Analysis by fund		
Unrestricted funds - general	34,554	33,180
Unrestricted funds - designated	995	4,996
	<u>35,549</u>	<u>38,176</u>

4 Other trading activities

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Card and Souvenir sales	-	-	-	88	-	88
Fundraising events	6	579	585	871	9,737	10,608
Other trading activities	<u>6</u>	<u>579</u>	<u>585</u>	<u>959</u>	<u>9,737</u>	<u>10,696</u>

5 Investments

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Rental income	9,739	-	9,739	14,363	-	14,363
Interest receivable	539	646	1,185	659	25	684
	<u>10,278</u>	<u>646</u>	<u>10,924</u>	<u>15,022</u>	<u>25</u>	<u>15,047</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
<u>Fundraising and publicity</u>				
Staging fundraising events	12	709	2,416	3,125
	<u>12</u>	<u>709</u>	<u>2,416</u>	<u>3,125</u>

7 Charitable activities

	2020 £	2019 £
Staff costs	19,810	2,464
Depreciation and impairment	49,606	50,125
Diocesan Share	24,767	72,416
Clergy and Readers' Expenses	12,659	3,617
Office Expenses	3,839	13,645
Fees	1,044	2,745
Altar and Service Expenses	801	2,733
Music	3,260	13,425
Youth	-	574
Other	513	1,069
New Hall Expenses	21,428	30,979
Mission Support costs	569	-
	<u>138,296</u>	<u>193,792</u>
Grant funding of activities (see note 8)	-	346
Share of support costs (see note 9)	27,925	43,303
Share of governance costs (see note 9)	1,235	1,164
	<u>167,456</u>	<u>238,605</u>
Analysis by fund		
Unrestricted funds - general	114,313	154,801
Unrestricted funds - designated	638	4,832
Restricted funds	52,505	78,972
	<u>167,456</u>	<u>238,605</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Grants payable

	2020 £	2019 £
Other	-	346

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Church Running and Maintenance: Utilities	8,824	-	8,824	19,103	-	19,103
Church Running and Maintenance: Insurance	8,001	-	8,001	10,508	-	10,508
Church Running and Maintenance: Repairs and Maintenance	3,816	-	3,816	2,181	-	2,181
Meadvale Hall Running Costs	6,843	-	6,843	6,458	-	6,458
Books and Printing	441	-	441	1,549	-	1,549
Miscellaneous Expenses	-	-	-	1,973	-	1,973
Legal & Professional Fees	-	-	-	1,531	-	1,531
Independent Examiners fees	-	1,200	1,200	-	1,164	1,164
Other governance costs	-	35	35	-	-	-
	<u>27,925</u>	<u>1,235</u>	<u>29,160</u>	<u>43,303</u>	<u>1,164</u>	<u>44,467</u>
Analysed between Charitable activities	<u>27,925</u>	<u>1,235</u>	<u>29,160</u>	<u>43,303</u>	<u>1,164</u>	<u>44,467</u>

10 PCC

None of the PCC (or any persons connected with them) received any remuneration during the year, or received any reimbursed expenses other than as disclosed in note 25.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	1
	<u>3</u>	<u>1</u>
Employment costs	2020 £	2019 £
Wages and salaries	19,727	2,464
Other pension costs	83	-
	<u>19,810</u>	<u>2,464</u>

During the year there were 3 part time staff (full time equivalent - 1)

12 Other

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	general		£	£
Financing costs	646	15,931	16,577	18,680
	<u>646</u>	<u>15,931</u>	<u>16,577</u>	<u>18,680</u>
For the year ended 31 December 2019	<u>-</u>	<u>18,680</u>		<u>18,680</u>

13 Net gains/(losses) on investments

	Endowment funds	Endowment funds
	2020 £	2019 £
Revaluation of investments	824	1,350
	<u>824</u>	<u>1,350</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Tangible fixed assets

	Land and buildings £	Plant and machinery £	IT/ AV equipment £	Total £
Cost				
At 1 January 2020	2,360,856	18,030	-	2,378,886
Additions	-	-	2,853	2,853
At 31 December 2020	2,360,856	18,030	2,853	2,381,739
Depreciation and impairment				
At 1 January 2020	90,670	11,954	-	102,624
Depreciation charged in the year	45,617	3,038	951	49,606
At 31 December 2020	136,287	14,992	951	152,230
Carrying amount				
At 31 December 2020	2,224,569	3,038	1,902	2,229,509
At 31 December 2019	2,270,186	6,076	-	2,276,262

The brought forward balance is made up as follows:

Meadvale Hall £80,000
Church Centre £2,280,856

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2020	13,879
Valuation changes	823
At 31 December 2020	14,702
Carrying amount	
At 31 December 2020	14,702
At 31 December 2019	13,879

Fixed asset investments revalued

The original cost of investment assets must be disclosed. Where the original value is not known the earliest value must be shown. The earliest value recorded for investment assets is £9,003. This was as at 31 December 2009.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Fixed asset investments (Continued)

16 Debtors	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	674	6,383

17 Current asset investments	2020 £	2019 £
Unlisted investments	8,199	8,199

Consist of the 'Goudge Fund', a CBF Church of England Deposit Fund.

18 Loans and overdrafts	2020 £	2019 £
Bank loans	485,560	492,474
Payable within one year	13,844	12,878
Payable after one year	471,716	479,596
Amounts included above which fall due after five years:		
Payable by instalments	411,416	420,966

The long-term loan is secured by a legal mortgage and charge over land on the North side of St John's Church, Church Road, Redhill under title number SY848715. The charity has a loan with CAF Bank of £485,560 (2019: 492,474). The loan is repayable over the period until 2043. The interest is 3% over the bank base rate.

19 Creditors: amounts falling due within one year	Notes	2020 £	2019 £
Bank loans	18	13,844	12,878
Other taxation and social security		202	-
Trade creditors		420	-
Accruals and deferred income		1,693	1,952
		16,159	14,830

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	18	471,716	479,596
Other creditors		50,000	-
		<u>521,716</u>	<u>479,596</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

21 Endowment funds

Endowment funds represent assets which must be held permanently by the PCC. Income arising on the endowment funds can be used in accordance with the objects of the PCC and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Movement in funds					Movement in funds					
	Balance at 1 January 2019	Income	Expense	Transfers	Revaluation	Balance at 1 January 2020	Income	Expense	Transfers	Revaluation	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£	£	£
Permanent endowments											
Elphick Fund	9,020	-	-	-	856	9,876	-	-	-	566	10,442
Legacy Fund	3,509	-	-	-	494	4,003	-	-	-	258	4,261
Expendable endowments											
Church Halls Fund	80,000	-	-	-	-	80,000	-	-	-	-	80,000
	<u>92,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,350</u>	<u>93,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>824</u>	<u>94,703</u>

Elphick Fund

This fund provides income which is credited directly to the general fund, for floodlighting the church.

Legacy Fund

This principally provides income credited to the general fund for upkeep of the churchyard.

Church Halls Fund

The Church Halls Fund relates to the carrying value of the Meadvale Hall.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2019	Income	Expenditure	Transfers	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£
War Memorial	-	-	-	-	-	579	-	-	579
New Hall	1,733,128	23,367	(83,477)	1,040	1,674,058	-	(64,586)	-	1,609,472
Organ Maintenance	119,284	-	(1,286)	-	117,998	646	(1,136)	-	117,508
Music	917	1,721	(1,347)	-	1,291	195	-	-	1,486
Appeals and Special Collections	456	361	(346)	-	471	-	-	-	471
Trees	1,572	-	(532)	(1,040)	-	-	-	-	-
Parish Administration	8,086	-	(8,086)	-	-	-	-	-	-
Church Maintenance and Development	3,887	-	(2,618)	-	1,269	1,220	-	-	2,489
Toilet/Foyer	828	-	-	-	828	-	-	(828)	-
Mission Support (Area Mission Grant (SLCF))	8,181	2,000	-	-	10,181	860	(1,520)	(7,000)	2,521
Income to be paid to diocese	1,392	2,437	(2,376)	-	1,453	1,180	(1,044)	-	1,589
Youth welfare	-	-	-	-	-	250	-	8,328	8,578
Piano fund	-	-	-	-	-	150	(150)	-	-
Xero training fund	-	-	-	-	-	414	-	-	414
	<u>1,877,731</u>	<u>29,886</u>	<u>(100,068)</u>	<u>-</u>	<u>1,807,549</u>	<u>5,494</u>	<u>(68,436)</u>	<u>500</u>	<u>1,745,107</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

22 Restricted funds

(Continued)

New Hall

This fund was established in 2011 and is for building a new hall. The proceeds from the sale of the Parochial Hall (which was held in Endowment Funds) have been transferred to this fund.

In order to mitigate a predicted temporary shortage of working capital for the New Hall, the PCC approved a loan of up to £75,000 from the Organ restricted fund to the New Hall account. This approval was on the advice that such a loan was acceptable provided proper measures were taken to repay the loan in a reasonable time and the fund would not suffer any loss of interest. A loan of £40,000 was made in October 2018 to be repaid over 10 years with 1% pa interest (£350 p.m.). An additional loan was made in September 2019 and the monthly loan repayments were increased to £636.

Organ Maintenance

This fund was established in 2014 with a specific legacy and provides for repair and maintenance of the church organ. A further legacy was received for this purpose in 2015.

Appeals and Special collections

This fund represents donations made to the PCC on an agency basis which are then passed directly to nominated charities within the objects of the PCC, or special collections for other specific charitable organisations.

Church Maintenance and Development

A legacy was received during 2015 for maintenance of the church.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

23 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2019	Income	Expenditure	Balance at 1 January 2020	Income	Expenditure	Balance at 31 December 2020
	£	£	£	£	£	£	£
War memorial	3,000	-	-	3,000	-	-	3,000
Fees	797	4,996	(4,832)	961	995	(638)	1,318
Gail Terry donation	-	-	-	-	1,270	-	1,270
John Walling legacy	-	-	-	-	10,000	-	10,000
	<u>3,797</u>	<u>4,996</u>	<u>(4,832)</u>	<u>3,961</u>	<u>12,265</u>	<u>(638)</u>	<u>15,588</u>

War Memorial: towards refurbishment.

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

24 Analysis of net assets between funds

	General Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total 2020 £	General Funds 2019 £	Designated Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:										
Tangible assets	-	-	2,149,509	80,000	2,229,509	-	-	2,196,262	80,000	2,276,262
Investments	-	-	-	14,702	14,702	-	-	-	13,879	13,879
Current assets/(liabilities)	56,664	15,588	67,314	1	139,567	(11,863)	3,961	90,883	-	82,981
Long term liabilities	(50,000)	-	(471,716)	-	(521,716)	-	-	(479,596)	-	(479,596)
	<u>6,664</u>	<u>15,588</u>	<u>1,745,107</u>	<u>94,703</u>	<u>1,862,062</u>	<u>(11,863)</u>	<u>3,961</u>	<u>1,807,549</u>	<u>93,879</u>	<u>1,893,526</u>

THE PCC OF ST JOHN THE EVANGELIST, REDHILL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2020*

25 Related party transactions

During the year 1 trustee received reimbursement of telephone and travel expenses totalling £1,394.