

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.


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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
	<hr/>
At 31 December 2024	15,586
	<hr/>
Carrying amount	
At 31 December 2024	15,586
	<hr/>
At 31 December 2023	15,213
	<hr/>

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
	<hr/>	<hr/>

17 Current asset investments

	2024 £	2023 £
Unlisted investments	8,199	8,199
	<hr/>	<hr/>

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).