

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR

England & Wales - Charity number 1154050

## Details

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**Other names** ST JOHN'S PCC, CHURT AND RUSHMOOR

**Status** Registered

**Legal form** Previously excepted

**Registered** 2013-10-02

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

## Contact

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**Address** St. Johns Church Office  
Old Kiln Lane  
Churt  
Farnham  
GU10 2HX

**Phone** 07836 269767

**Email** [admin@stjohnchurt.org.uk](mailto:admin@stjohnchurt.org.uk)

**Website** [www.stjohnchurt.org.uk/](http://www.stjohnchurt.org.uk/)

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** ? Public worship open to all at regular church services.? Provision of sacred space for prayer and contemplation.? Pastoral work in the Parish? Teaching of Christianity. ? Taking of religious assemblies.? The provision of children's groups with a Christian ethos.? Promotion of Christianity. ? Promoting the whole mission of the Church. ? Supporting other charities in UK and overseas

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£127,877	£108,759	-	-
2023-12-31	£99,988	£80,929	-	-
2022-12-31	£100,628	£104,904	-	-
2021-12-31	£94,210	£77,399	-	-
2020-12-31	£85,772	£74,545	-	-

## Trustees

Name	Role	Appointed
CHARLES PATRICK EVE		2013-09-29
GEOFFREY JOHN LANGTON BRAIN		2017-04-01
HUGH JOHN TROTTER		2013-09-29
Michael Graham Shorthose		2025-04-06
PHILIPPA CLARE LLOYD-PERKS		2017-07-01
PHILLIDA JANE HALL		2018-04-29
Pearl Lee Choo Lim		2024-07-15
RICHARD BOURNE		2013-09-29
Rev Helen Margaret Hancock		2023-11-02
Rev Richard Bodle		2013-09-29
SALLY ANN LANGDALE FRASER		2018-04-29
SARAH BOURNE		2013-09-29



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# Accounts

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Registered Charity No: 1154050

**Report of the Trustees and Unaudited Financial Statements for the  
Year Ended 31 December 2024 for**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST JOHN THE EVANGELIST, CHURT AND RUSHMOOR**

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Contents of the Financial Statements for the year ended 31 December 2024**

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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Legal and Administrative Details for the Year Ended 31 December 2024**

Registered charity no: 1154050

Principal address: St. Johns Church Office  
Old Kiln Lane  
Churt  
Surrey  
GU10 2HX

Trustees: Revd Helen Hancock  
Phillida Jane Hall  
Sally Ann Langdale Fraser  
Philippa Clare Lloyd-Perks  
Geoffrey John Langton Brain  
Timothy Andrew Kirk  
Rev Richard Bodle  
Charles Patrick Eve  
Hugh John Trotter  
Sarah Bourne  
Richard Bourne

Bankers: Lloyds Bank  
12 High Street  
Haslemere  
GU27 2JG

Independent Examiner: Dr Michael Shorthose  
Churt House  
Farnham Road  
Churt  
Farnham  
GU10 2PX

Minister: Revd Helen Hancock

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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**

**Objectives and aims**

The objective of St John's, Church is to provide public worship open to all at regular church services, and promote in the ecclesiastical parish the whole mission of the church.

To this end, it provides:

- Provision of sacred space for prayer and contemplation
- Pastoral work in the Parish
- Teaching of Christianity
- Taking of religious assemblies
- The provision of children's groups with a Christian ethos.
- Promotion of Christianity
- Promoting the whole mission of the Church
- Supporting other charities in UK and overseas

In addition, in order to finance these activities of St John's as a worshipping community, St John's uses its buildings mainly for Christian worship and various pastoral activities, for example fund raising activities as a self-supporting organisation.

To maintain its ability to support both parish and community activities, the parish regularly undertakes work to maintain and, where possible, enhance the buildings and their facilities. This is funded by regular donations and fund raising activities throughout the year.

**Volunteers**

We would like to thank all the volunteers for their valuable contribution to our ministry and for keeping the church running.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Performance and Public Benefit**

When planning their activities, the incumbent and the PCC considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The church continued to serve the community and events included the usual attendance at the village fete, as well as several other events within the community. Work was done to address the pastoral role of the church within the community.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024 (c'td)**

**Financial Review and Reserves Policy**

The Church Statement of Financial Activities recorded a net surplus movement in funds of £19,118.

Income in the year increased from £99,988 to £127,877. Regular giving produced a NET increase of £5,292 over 2023 (including tax rebate) – this was as a result of an uplift in the number of donors as well as an increase in the amount of giving from a number of existing donors, however we also saw a decrease in the amount of giving from several donors. That aside, the Stewardship Campaign towards the end of the year has reaped benefits, with NET annualised regular income having increased by just under £10,000, when comparing December 2024 to December 2023 position.

Casual giving and donations has increased by £9,828, whilst also having received £15,000 in Legacies during the year.

Expenditure in the year increased from £80,929 to £108,759, with notable increases in the Diocesan Parish Share payments of £14,752 (due to full year costs of our new Minister) and in Vicarage rent of £21,254 (this reflects all payments in arrears now brought up to date as agreed with the Diocese). Other increases include church maintenance of £5,973 and Stables utility costs £1,689, whilst notable decreases include £10,735 in Other Resources Expended (moving fees and vicarage decoration costs incurred in 2023).

The Balance Sheet continues to reflect strength, with total net assets amounting to £206,258, reflecting an increase of £19,118 in net movement of funds from last year's figure of £187,140. This comprises £63,586 in restricted funds (including £49,851 for the Fabric Fund) and General Funds of £142,672.

The Assets within these funds consist of Debtors totalling £14,433, Cash amounting to £205,294 and Creditors totalling £13,468. Of the cash balance of £205,294, £150,000 was transferred to a Central Board of Finance Church of England Deposit Fund, earning interest at an annual rate of 4.45%. The total held in this Deposit Fund at year end is £158,403.

However – whilst the cash balance appears strong, c. £64k of this is in Restricted Funds, therefore leaving c. £143k in Unrestricted Funds. As in previous years, we are still running at a day to day operational deficit of c. £21k (ie running costs outweigh guaranteed regular income) therefore it is critical that the PCC continues the positive work done so far to find as many ways as possible to increase further the level of regular giving and other forms of donations. The current level of unrestricted funds would last 7 years without any increase in regular giving or other forms of income.

**Reserves policy**

It is the policy of the PCC (agreed with church members at the APCM) to maintain a minimum of 25% of average annual regular expenditure in the unrestricted funds, which are the free reserves of the Church, as well as a substantial balance in the restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2024 was healthy, thus meeting these criteria.

The level of free (unrestricted and designated fund) reserves at 31 December 2024 stood at £142,672 (2023: £121,583), and the Restricted Funds at £63,586 (2023:£65,555).

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Trustees' Report for the year ending 31 December 2024 (c'td)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The appointment of PCC members is governed by and set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll of the parish, and new members of the PCC as trustees, are elected at the Annual Parish Meeting by members of the Electoral Roll.

**Key management remuneration**

During the year £641.97 (2023: Nil) expenses were made to the Resident Minister, and £1,002.39 were made to PCC members for various fundraising activities and church running costs (2023: £3,391).

Approved by order of the board of trustees on 15<sup>th</sup> October 2025 and signed on its behalf by:



Revd Helen Hancock - Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Independent examiner's report to the trustees of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Churt and Rushmoor**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St John The Evangelist, Churt and Rushmoor (the Trust) for the year ended 31 December 2024.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees, as a body, for my work or for this report.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or section 135(2)(a) of the Housing and Regeneration Act 2008; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Dr Michael Shorthose  
Churt House, Farnham Road,  
Churt, Farnham  
GU10 2PX  
28<sup>th</sup> March 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Statement of Financial Activities for the year ended 31 December 2024**

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and					
Donations and legacies	109,547	-	100	109,647	79,424
Income from charitable activities	10,127	-	-	10,127	12,421
Other trading activities	-	-	7,679	7,679	7,895
Investments	424	-	-	424	248
<b>Total income</b>	<b>120,098</b>	<b>-</b>	<b>7,779</b>	<b>127,877</b>	<b>99,988</b>
Expenditure					
Raising funds	3,579	-	9,749	13,328	7,322
Expenditure on charitable activities	76,677	-	-	76,677	42,049
Other expenditure	18,754	-	-	18,754	31,558
<b>Total expenditure</b>	<b>99,010</b>	<b>-</b>	<b>9,749</b>	<b>108,759</b>	<b>80,929</b>
Net income / (expenditure) resources before	21,088	-	-1,970	19,118	19,059
<b>Transfers:</b>					
Gross transfers between funds - in	-	-	--	-	-
Gross transfers between funds - out	-	-	--	-	-
Other					
Gains/losses on investment assets	-	-	--	-	-
Gains on revaluation, fixed assets, charity's own	-	-	--	-	-
Net movement in funds	21,088	-	-1,970	19,118	19,059
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>99,842</b>	<b>21,742</b>	<b>65,556</b>	<b>187,140</b>	<b>168,079</b>
2024 year end adjustment					2
<b>Total funds carried forward</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>

Note that a small adjustment of £2 has been made to the funds brought forward from 2023 attributable to small rounding errors in the previous Financial Statements.

The notes on pages 10 to 15 form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Balance sheet as at 31 December 2024**


	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
<b>Fixed assets</b>					
<b>Current assets</b>					
Debtors	14,433	-	-	14,433	11,362
Cash At Bank And In Hand	119,965	21,742	63,586	205,294	190,442
<b>Liabilities</b>					
Creditors: Amounts Falling Due In One Year	13,468	-	-	13,468	14,664
	13,468	-	-	13,468	14,664
<b>Net current assets less current liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>
<b>Total assets less current liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>
<b>Liabilities</b>					
	-	-	-	-	-
<b>Total net assets less liabilities</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>

**Funds as at 31 December 2024**

	General	Designated	Restricted	At 31/12/2024 £	At 31/12/2023 £
<b>Designated</b>					
Unrestricted - General Fund	120,930	-	-	120,930	99,842
Designated - Children And Youth Fund	-	2,425	-	2,425	2,425
Designated - Projects Fund	-	19,201	-	19,201	19,201
Designated - Toddler Group	-	116	-	116	116
<b>Restricted</b>					
Restricted - Fabric Fund	-	-	37,649	37,649	45,727
Restricted - Flower Fund	-	-	728	728	628
Restricted - Friends Of St John	-	-	12,203	12,203	6,195
Restricted - Growth Fund	-	-	13,006	13,006	13,006
<b>Fund Totals</b>	<b>120,930</b>	<b>21,742</b>	<b>63,586</b>	<b>206,258</b>	<b>187,140</b>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 October 2025 and were signed on its behalf by:

  
.....  
Helen Hancock - Trustee

  
.....  
John Brain - Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024**

**1. Accounting policies**

- (a) **Basis of accounting.** The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and in accordance with the Church Accounting Regulations 206 governing the individual accounts of PCCs. The financial statements have been prepared under the historical cost convention.

The accounts have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 rather than the Accounting and Reporting by Charities Statement of Recommended Practice effective from 1st April 2005 which has since been withdrawn.

- (b) **Incoming resources.** All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, Legacies and Collections. Collections are recognised when banked by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on covenants or Gift Aid donations is recognised in the accounts when the gift is received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement and the amount due is probable.

Other trading income. Parochial fees due to the PCC for weddings, etc. are accounted for on an event by event basis. Fundraising Activities are recognised when received.

- (c) **Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**(d) Fund accounting**

Restricted funds represent bequests, donations and PCC appeal proceeds made for a specific purpose. The funds may only be expended for the particular objective for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance of that fund. The funds are generally held in a bank deposit account and the interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC general running expenses.

Designated funds are part of the unrestricted funds that have been set aside for a particular project. These funds may be redesignated by the PCC, therefore designation does not prevent these funds from being spent on any other purpose.

Conduct funds represent fees for the services of the clergy, organists, vergers or choir at weddings and funerals, where the money is paid over directly to those involved. These funds also include collections taken at funerals where these funds are designated for charities or organisations outside of the church, and funds which have been collected or received on behalf of other charities. These funds are not included in the Statement of Financial Activities.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**(e) Taxation**

The charity is exempt from tax on its charitable activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**2 Donations and legacies**

	<b>This year</b>	<b>Last year</b>
<b>Donations and legacies</b>		
Regular Gift Aid	44,490	33,259
Collections Gift Aid	2,412	1,801
Regular non Gift Aid	8,541	15,746
One-off Gift Aid gifts	5,895	3,127
Other giving	20	80
Donations appeals etc	19,417	10,858
Tax recoverable on Gift Aid	13,772	9,534
Legacies	15,000	-
Projects Fund	-	5,019
Flower Fund	100	-
	<b>109,647</b>	<b>79,424</b>

**3 Other trading activities**

	<b>This year</b>	<b>Last year</b>
<b>Other trading activities</b>		
Friends of St John	7,679	7,895

**Role of volunteers**

The PCC is reliant on a team of volunteers to enable the running of the church and related activities.

The PCC estimate that approximately 65 people are involved in volunteering roles in order for the church to conduct its services and further activities and to carry out its role in the community. These are many varied contributions too numerous to acknowledge properly in these financial statements. They include mission, pastoral, worship/service related, church and grounds upkeep, youth and children activities, administrative, financial and many more.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

**4. Investment income**

	<b>This year</b>	<b>Last year</b>
<b>Investments</b>		
1020 - Bank and building society interest	424	248

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**5. Income from Charitable activities**

**Income from charitable activities**

Fees for weddings and funerals	2,448	5,130
Parish magazine sales	6,660	6,273
Special Charity Collections	374	-
Other Income	645	1,000
Other Income (Charitable activities)	-	18
	<b>10,127</b>	<b>12,421</b>

**6. Costs of raising funds**

	<b>This year</b>	<b>Last year</b>
<b>Raising funds</b>		
Costs of fetes & other events	-	492
Friends of St John	1,671	1,700
Fabric Fund	8,078	1,843
Magazine expenses	3,579	3,287
	<b>13,328</b>	<b>7,322</b>

**7. Direct costs of charitable activities**

	<b>This year</b>	<b>Last year</b>
<b>Expenditure on charitable activities</b>		
Fees paid to fund raisers	70	1,100
Toddler Group	-	48
Home mission	1,547	563
Ministry parish share etc	42,052	24,077
Clergy Employment costs	-	3,223
Music including organist	-	3,722
Working expenses of incumbent	642	81
Parsonage house expenses	28,383	783
Vicarage Rent / Council tax	-	6,542
Upkeep of services	3,983	1,910
	<b>76,677</b>	<b>42,049</b>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)

**8. Support costs**

	<b>This year</b>	<b>Last year</b>
<b>Other expenditure</b>		
Projects Fund	-	9,430
Giving - relief and development agencies	873	25
Salary of parish administrator	5,412	5,412
Church running - insurance	-	2,522
Church maintenance	-	1,292
Administration	2,757	2,908
Bank fees	-	120
Upkeep of Stables	4,459	2,769
Other resources expended	1	1,280
Church running - utilities	5,252	3,760
Governance costs examination/audit fee	-	1,950
AGM expenses	-	90
	<b>18,754</b>	<b>31,558</b>

**9. Trustees' remuneration and benefits**

Other than the remuneration of the Minister, there were no other trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

During the year £641.97 (2023: Nil) expenses were made to the Resident Minister, and £1,002.39 were made to PCC members for various fundraising activities and church running costs (2023: £3,391).

**10. Debtors: amounts falling due within one year**

	<b>At 31/12/2024</b>	<b>At 31/12/2023</b>
	<b>£</b>	<b>£</b>
Debtors	14,433	11,362

**11. Creditors: amounts falling due within one year**

	<b>At 31/12/2024</b>	<b>At 31/12/2023</b>
	<b>£</b>	<b>£</b>
Creditors	13,468	14,664

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR  
Notes to the Financial Statements for the year ended 31 December 2024 (c'td)**

**12. Movement in funds**

<b>Fund</b>	<b>Fund balances brought forward</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Fund balances Carried forward</b>
CHIF - Children And Youth Fund	2,425 -	-	-	2,425
FABF - Fabric Fund	45,727 -	-	8,078	37,649
FLOF - Flower Fund	628	100 -	-	728
FRIF - Friends Of St John	6,195	7,679	1,671	12,203
GROF - Growth Fund	13,006 -	-	-	13,006
PROF - Projects Fund	19,201 -	-	-	19,201
TODF - Toddler Group	116 -	-	-	116
General - General Fund	99,842	123,041	101,953	120,930
<b>Totals</b>	<b>187,140</b>	<b>130,820</b>	<b>111,702</b>	<b>206,258</b>

Designated Funds represent monies set aside by the trustees to be used at their discretion. These consist of Youth Activities Fund, Project Fund and Toddler Group Fund

Fabric Fund - this fund is to provide for the general upkeep, maintenance, and improvements to the Church.

Growth Fund - to provide financial resources for initiatives and projects aimed at fostering the growth and development of the church community.

Church Flowers Fund - provides funds to cover the costs associated with purchasing and maintaining floral arrangement within the church.

**13. Related party disclosures**

Aggregate donations received without conditions from trustees amounted to £19,285 : (2023: £19,804).

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

Knox Cropper LLP  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Report of the Trustees  
for the Year Ended 31 December 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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**

**Objectives and aims**

The objective of St John's, Church is to provide public worship open to all at regular church services, and promote in the ecclesiastical parish the whole mission of the church.

To this end, it provides:

- Provision of sacred space for prayer and contemplation
- Pastoral work in the Parish
- Teaching of Christianity
- Taking of religious assemblies
- The provision of children's groups with a Christian ethos.
- Promotion of Christianity
- Promoting the whole mission of the Church
- Supporting other charities in UK and overseas

In addition, in order to finance these activities of St John's as a worshipping community, St John's uses its buildings mainly for Christian worship and various pastoral activities, for example fund raising activities as a self-supporting organisation.

To maintain its ability to support both parish and community activities, the parish regularly undertakes work to maintain and, where possible, enhance the buildings and their facilities. This is funded by regular donations and fund raising activities throughout the year.

**Volunteers**

We would like to thank all the volunteers for their valuable contribution to our ministry and for keeping the church running.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Performance and Public Benefit**

When planning their activities, the incumbent and the PCC considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The church continued to serve the community and events included the usual attendance at the village fete, as well as several other events within the community.

Work was done to address the pastoral role of the church within the community.

Other achievements in the year included maintaining the spirit and attendance of the congregation during a period of interregnum.

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**FINANCIAL REVIEW**

**Financial position**

The Church Statement of Financial Activities recorded a net movement of funds of £19,059.

Income in the year decreased from £100,628 to £99,989. We sadly lost three donors during the year, and annualised regular income has decreased by £1,900.

Expenditure in the year decreased from £92,323 to £80,930, with notable decreases in Minister's fees of £16,186. Other decrease expenses in the year: Parish Share £3,535 and Cost of Services £1,355. the replacement minister costs (other resources expended) increased in the year £9,862.

The Balance Sheet continues to reflect strength, with total net assets amounting to £187,138, reflecting an increase from last year's figure of £19,059 in net movement of funds. This comprises £65,555 in restricted funds, including £51,921 for the Fabric Fund, Designated Funds of £21,741 and General Funds of £99,842.

The Assets within these funds consist of debtors totalling £11,362, Cash amounting to £190,440 and Creditors totalling £14,664.

**Reserves policy**

It is the policy of the PCC to maintain a minimum balance of 25% of average annual regular expenditure in the General Fund, as well as a substantial balance in a restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2023 was healthy, thus meeting these criteria.

It is the policy of the PCC (agreed with church members at the APCM) to maintain a minimum of 25% of average annual regular expenditure in the unrestricted funds, which are the free reserves of the Church, as well as a substantial balance in the restricted Fabric Fund.

The level of free (unrestricted and designated fund) reserves at 31 December 2023 stood at £121,583 (2022: £106,876), and the Restricted Funds at £65,555 (2022: £61,203).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The appointment of PCC members is governed by and set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll of the parish, and new members of the PCC as trustees, are elected at the Annual Parish Meeting by members of the Electoral Roll.

**Key management remuneration**

During the year NIL expenses were made to the Resident Minister, and £3,391 were made to PCC members for various fundraising activities and church running costs (2022: £4,703).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1154050

**Principal address**

St. Johns Church Office  
Old Kiln Lane  
Churt  
Surrey  
GU10 2HX

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**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**Trustees**

Revd Helen Revd Hancock (appointed 4.10.23)  
Phillida Jane Hall  
Sally Ann Langdale Fraser  
Philippa Clare Lloyd-Perks  
Geoffrey John Langton Brain  
Timothy Andrew Kirk  
Rev Richard Bodle  
Charles Patrick Eve  
Hugh John Trotter  
Sarah Bourne  
Richard Bourne  
Philip Ronald Shayler (resigned 18.3.24)

**Independent Examiner**

Knox Cropper LLP  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

Approved by order of the board of trustees on 13 May 2024 and signed on its behalf by:

Timothy Andrew Kirk - Trustee

**Independent Examiner's Report to the Trustees of  
The Parochial Church Council of  
The Ecclesiastical Parish of St John  
The Evangelist, Churt and Rushmoor**

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**Independent examiner's report to the trustees of The Parochial Church Council of The Ecclesiastical Parish of St John The Evangelist, Churt and Rushmoor**

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The Ecclesiastical Parish of St John The Evangelist, Churt and Rushmoor (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

James Holland-Leader

Knox Cropper LLP  
Chartered Accountants  
Office Suite 1  
Haslemere House  
Lower Street  
Haslemere  
Surrey  
GU27 2PE

13 May 2024

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	2023 Total funds £	2022 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	74,406	5,019	-	79,425	81,778
<b>Charitable activities</b>						
Church Activities	5	11,421	-	-	11,421	11,887
Other trading activities	3	-	-	7,895	7,895	4,863
Investment income	4	248	-	-	248	100
Other income		1,000	-	-	1,000	2,000
<b>Total</b>		<b>87,075</b>	<b>5,019</b>	<b>7,895</b>	<b>99,989</b>	<b>100,628</b>
<b>EXPENDITURE ON</b>						
Raising funds		3,779	-	3,543	7,322	12,623
<b>Charitable activities</b>						
Church Activities	6	64,130	9,478	-	73,608	79,700
<b>Total</b>		<b>67,909</b>	<b>9,478</b>	<b>3,543</b>	<b>80,930</b>	<b>92,323</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>19,166</b>	<b>(4,459)</b>	<b>4,352</b>	<b>19,059</b>	<b>8,305</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>						
As previously reported		68,095	26,200	61,203	155,498	159,774
Prior year adjustment	12	12,581	-	-	12,581	-
<b>As restated</b>		<b>80,676</b>	<b>26,200</b>	<b>61,203</b>	<b>168,079</b>	<b>159,774</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>99,842</b>	<b>21,741</b>	<b>65,555</b>	<b>187,138</b>	<b>168,079</b>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Balance Sheet  
31 December 2023**

	Notes	Unrestricted fund £	Designated £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds as restated £
<b>CURRENT ASSETS</b>						
Debtors	13	<b>11,362</b>	-	-	<b>11,362</b>	10,367
Cash at bank and in hand		<b>103,144</b>	<b>21,741</b>	<b>65,555</b>	<b>190,440</b>	164,452
		<b>114,506</b>	<b>21,741</b>	<b>65,555</b>	<b>201,802</b>	174,819
<b>CREDITORS</b>						
Amounts falling due within one year	14	<b>(14,664)</b>	-	-	<b>(14,664)</b>	(6,740)
<b>NET CURRENT ASSETS</b>		<b>99,842</b>	<b>21,741</b>	<b>65,555</b>	<b>187,138</b>	168,079
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>99,842</b>	<b>21,741</b>	<b>65,555</b>	<b>187,138</b>	168,079
<b>NET ASSETS</b>		<b>99,842</b>	<b>21,741</b>	<b>65,555</b>	<b>187,138</b>	168,079
<b>FUNDS</b>						
Unrestricted funds:	15					
General fund					<b>99,842</b>	80,676
Youth Activities					<b>2,425</b>	2,425
Project Fund					<b>19,200</b>	23,611
Toddler Group					<b>116</b>	164
					<b>121,583</b>	106,876
Restricted funds:						
Fabric Fund					<b>51,921</b>	47,569
Growth Fund					<b>13,006</b>	13,006
Church Flowers					<b>628</b>	628
					<b>65,555</b>	61,203
<b>TOTAL FUNDS</b>					<b>187,138</b>	168,079

The financial statements were approved by the Board of Trustees and authorised for issue on 13 May 2024 and were signed on its behalf by:

Timothy Andrew Kirk - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2023

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Raising funds**

**Restricted** funds represent bequests, donations and PCC appeal proceeds made for a specific purpose. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance of that fund. The funds are generally held in a bank deposit account and the interest is apportioned to individual funds on an average balance basis.

**Unrestricted** funds are general funds which can be used for PCC general running expenses.

**Designated** funds are part of the unrestricted funds that have been set aside for a particular project. These funds may be redesignated by the PCC, therefore designation does not prevent these funds from being spent on any other purpose.

**Conduit** funds represent fees for the services of the clergy, organists, vergers or choir at weddings and funerals, where the money is paid over directly to those involved. These funds also include collections taken at funerals where these funds are designated for charities or organisations outside of the church, and funds which have been collected or received on behalf of other charities. These funds are not included in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	2022 as restated
	£	£
Planned giving	<b>49,006</b>	53,185
Collections	<b>5,008</b>	4,909
Gift aid	<b>9,534</b>	10,927
Legacies	-	2,000
Charitable donations	<b>15,877</b>	10,757
	<u><b>79,425</b></u>	<u>81,778</u>

**3. OTHER TRADING ACTIVITIES**

	<b>2023</b>	2022 as restated
	£	£
Friends of St John	<b>7,895</b>	4,863
	<u><b>7,895</b></u>	<u>4,863</u>

**Role of volunteers**

The PCC is reliant on a team of volunteers to enable the running of the church and related activities.

The PCC estimate that approximately 100 people are involved in volunteering roles in order for the church to conduct its services and further activities and to carry out its role in the community. These are many varied contributions too numerous to acknowledge properly in these financial statements. They include mission, pastoral, worship/service related, church and grounds upkeep, youth and children activities, administrative, financial and many more.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**4. INVESTMENT INCOME**

	<b>2023</b>	2022 as restated
	£	£
Deposit account interest	<b>248</b>	100
	<u>248</u>	<u>100</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2023</b>	2022 as restated
	Activity	£	£
Fees	Church Activities	<b>5,130</b>	4,895
Parish magazine	Church Activities	<b>6,273</b>	6,972
Other	Church Activities	<b>18</b>	20
		<u>11,421</u>	<u>11,887</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Church Activities	<b>41,487</b>	<b>563</b>	<b>31,558</b>	<b>73,608</b>
	<u>41,487</u>	<u>563</u>	<u>31,558</u>	<u>73,608</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	2022 as restated
	£	£
Diocesan Parish Share	<b>24,077</b>	27,612
Music including Organist	<b>3,722</b>	55
Clergy	<b>3,223</b>	19,406
Cost of Services	<b>1,910</b>	3,265
Training	<b>48</b>	406
Vicarage rent	<b>5,250</b>	-
Vicarage expenses	<b>2,076</b>	689
Clergy expenses	<b>81</b>	397
Fees for weddings / funerals	<b>1,100</b>	270
	<u>41,487</u>	<u>52,100</u>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. GRANTS PAYABLE**

	<b>2023</b>	2022 as restated
	£	£
Church Activities	<b>563</b>	5,511

**9. SUPPORT COSTS**

	Finance £	Expenditure related to Church £	Administrative and Governance £	Totals £
Church Activities	<b>120</b>	<b>23,986</b>	<b>7,452</b>	<b>31,558</b>

Support costs, included in the above, are as follows:

**Finance**

	<b>2023</b>	2022 as restated
	Church Activities £	Total activities £
Bank charges	<b>120</b>	<b>391</b>

**Expenditure related to church**

	<b>2023</b>	2022 as restated
	Church Activities £	Total activities £
Minor repairs and maintenance	<b>1,292</b>	<b>2,056</b>
Insurance	<b>2,522</b>	<b>2,195</b>
Utilities	<b>3,760</b>	<b>4,181</b>
Stables upkeep	<b>2,769</b>	<b>2,869</b>
Churchyard expenses	-	<b>240</b>
Support costs	<b>2,908</b>	<b>3,817</b>
Other resources expended	<b>10,735</b>	<b>873</b>
	<b>23,986</b>	<b>16,231</b>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**9. SUPPORT COSTS - continued  
Administrative and governance**

	<b>2023</b>	2022 as restated
	Church Activities £	Total activities £
Administrator	<b>5,412</b>	<b>5,377</b>
Independent Examination	<b>1,950</b>	-
AGM expenses	<b>90</b>	<b>90</b>
	<u><b>7,452</b></u>	<u><b>5,467</b></u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Designated	Restricted funds	Total funds as restated £
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	79,583	1,725	470	81,778
<b>Charitable activities</b>				
Church Activities	11,887	-	-	11,887
Other trading activities	-	-	4,863	4,863
Investment income	100	-	-	100
Other income	2,000	-	-	2,000
<b>Total</b>	<u>93,570</u>	<u>1,725</u>	<u>5,333</u>	<u>100,628</u>
<b>EXPENDITURE ON</b>				
Raising funds	3,541	-	9,082	12,623
<b>Charitable activities</b>				
Church Activities	76,328	2,436	936	79,700
<b>Total</b>	<u>79,869</u>	<u>2,436</u>	<u>10,018</u>	<u>92,323</u>
<b>NET INCOME/(EXPENDITURE)</b>	13,701	(711)	(4,685)	8,305

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund	Designated	Restricted funds	Total funds as restated
	£	£	£	£
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	66,975	26,911	65,888	159,774
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>80,676</u>	<u>26,200</u>	<u>61,203</u>	<u>168,079</u>

**12. PRIOR YEAR ADJUSTMENT**

The vicarage rent, reported as £12,581 in 2022, has since been written off, leading to a prior year adjustment being made in this regard.

This gives the following result at the end of the Statement of Financial Position: Profit brought forward: As previously reported £68,095; Prior year adjustment £12,581; As restated £80,676

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022 as restated
	£	£
Trade debtors	<u>11,362</u>	<u>10,367</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022 as restated
	£	£
Trade creditors	<u>12,714</u>	6,740
Other creditors	<u>1,950</u>	-
	<u>14,664</u>	<u>6,740</u>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS**

	At 1.1.23 £	Prior year adjustment £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	68,095	12,581	19,166	99,842
Youth Activities	2,425	-	-	2,425
Project Fund	23,611	-	(4,411)	19,200
Toddler Group	164	-	(48)	116
	<u>94,295</u>	<u>12,581</u>	<u>14,707</u>	<u>121,583</u>
<b>Restricted funds</b>				
Fabric Fund	47,569	-	4,352	51,921
Growth Fund	13,006	-	-	13,006
Church Flowers	628	-	-	628
	<u>61,203</u>	<u>-</u>	<u>4,352</u>	<u>65,555</u>
<b>TOTAL FUNDS</b>	<u>155,498</u>	<u>12,581</u>	<u>19,059</u>	<u>187,138</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,075	(67,909)	19,166
Project Fund	5,019	(9,430)	(4,411)
Toddler Group	-	(48)	(48)
	<u>92,094</u>	<u>(77,387)</u>	<u>14,707</u>
<b>Restricted funds</b>			
Fabric Fund	7,895	(3,543)	4,352
<b>TOTAL FUNDS</b>	<u>99,989</u>	<u>(80,930)</u>	<u>19,059</u>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	66,975	13,701	-	80,676
Youth Activities	2,969	(380)	(164)	2,425
Project Fund	23,942	(331)	-	23,611
Toddler Group	-	-	164	164
	<u>93,886</u>	<u>12,990</u>	<u>-</u>	<u>106,876</u>
<b>Restricted funds</b>				
Fabric Fund	51,318	(3,749)	-	47,569
Growth Fund	13,854	(848)	-	13,006
Church Flowers	716	(88)	-	628
	<u>65,888</u>	<u>(4,685)</u>	<u>-</u>	<u>61,203</u>
<b>TOTAL FUNDS</b>	<u>159,774</u>	<u>8,305</u>	<u>-</u>	<u>168,079</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	93,570	(79,869)	13,701
Youth Activities	-	(380)	(380)
Project Fund	1,725	(2,056)	(331)
	<u>95,295</u>	<u>(82,305)</u>	<u>12,990</u>
<b>Restricted funds</b>			
Fabric Fund	5,333	(9,082)	(3,749)
Growth Fund	-	(848)	(848)
Church Flowers	-	(88)	(88)
	<u>5,333</u>	<u>(10,018)</u>	<u>(4,685)</u>
<b>TOTAL FUNDS</b>	<u>100,628</u>	<u>(92,323)</u>	<u>8,305</u>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>					
General fund	66,975	12,581	32,867	-	112,423
Youth Activities	2,969	-	(380)	(164)	2,425
Project Fund	23,942	-	(4,742)	-	19,200
Toddler Group	-	-	(48)	164	116
	<u>93,886</u>	<u>12,581</u>	<u>27,697</u>	<u>-</u>	<u>134,164</u>
<b>Restricted funds</b>					
Fabric Fund	51,318	-	603	-	51,921
Growth Fund	13,854	-	(848)	-	13,006
Church Flowers	716	-	(88)	-	628
	<u>65,888</u>	<u>-</u>	<u>(333)</u>	<u>-</u>	<u>65,555</u>
<b>TOTAL FUNDS</b>	<u>159,774</u>	<u>12,581</u>	<u>27,364</u>	<u>-</u>	<u>199,719</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,645	(147,778)	32,867
Youth Activities	-	(380)	(380)
Project Fund	6,744	(11,486)	(4,742)
Toddler Group	-	(48)	(48)
	<u>187,389</u>	<u>(159,692)</u>	<u>27,697</u>
<b>Restricted funds</b>			
Fabric Fund	13,228	(12,625)	603
Growth Fund	-	(848)	(848)
Church Flowers	-	(88)	(88)
	<u>13,228</u>	<u>(13,561)</u>	<u>(333)</u>
<b>TOTAL FUNDS</b>	<u>200,617</u>	<u>(173,253)</u>	<u>27,364</u>

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	2023	2022
	£	as restated £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Planned giving	49,006	53,185
Collections	5,008	4,909
Gift aid	9,534	10,927
Legacies	-	2,000
Charitable donations	15,877	10,757
	<u>79,425</u>	<u>81,778</u>
<b>Other trading activities</b>		
Friends of St John	7,895	4,863
<b>Investment income</b>		
Deposit account interest	248	100
<b>Charitable activities</b>		
Fees	5,130	4,895
Parish magazine	6,273	6,972
Other	18	20
	<u>11,421</u>	<u>11,887</u>
<b>Other income</b>		
No description	1,000	2,000
	<u>99,989</u>	<u>100,628</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Church hall expenses	2,455	7,057
Parish magazine	3,167	3,541
Friends of St. John's	1,700	2,025
	<u>7,322</u>	<u>12,623</u>
<b>Charitable activities</b>		
Diocesan Parish Share	24,077	27,612
Music including Organist	3,722	55
Clergy	3,223	19,406
Cost of Services	1,910	3,265
Carried forward	32,932	50,338

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF  
THE ECCLESIASTICAL PARISH OF ST JOHN  
THE EVANGELIST, CHURT AND RUSHMOOR**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	2023	2022
	£	as restated £
<b>Charitable activities</b>		
Brought forward	32,932	50,338
Training	48	406
Vicarage rent	5,250	-
Vicarage expenses	2,076	689
Clergy expenses	81	397
Fees for weddings / funerals	1,100	270
Grants to institutions	563	5,511
	<u>42,050</u>	<u>57,611</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	120	391
<b>Expenditure related to Church</b>		
Minor repairs and maintenance	1,292	2,056
Insurance	2,522	2,195
Utilities	3,760	4,181
Stables upkeep	2,769	2,869
Churchyard expenses	-	240
Support costs	2,908	3,817
Other resources expended	10,735	873
	<u>23,986</u>	<u>16,231</u>
<b>Administrative and Governance</b>		
Administrator	5,412	5,377
Independent Examination	1,950	-
AGM expenses	90	90
	<u>7,452</u>	<u>5,467</u>
Total resources expended	<u>80,930</u>	<u>92,323</u>
<b>Net income</b>	<u>19,059</u>	<u>8,305</u>

This page does not form part of the statutory financial statements

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# Accounts

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# Parochial Church Council of St. John's, Churt

## Treasurer's Report

### For the Year Ending 31st December 2022

#### 1. General Fund

The year ended with the fund showing a **surplus** for the year's activities of **£1.1k**, and a closing balance of **£68.0k**. Given the circumstances as we eased out of the Coronavirus pandemic, this is another fabulous result financially.

Overall, **total income** excluding legacies [but including gift aid] was up on 2021 by **£9.9k** due to :-

- regular giving down by £0.2k - we lost one donor in the last quarter, but annualised income is higher as at Dec 22 than at Dec 21 due to several existing donors increasing their regular payments
- casual/other giving/collections/donations up by £5.0k [two generous donations received]
- extraordinary income of £2.0k - two payments from the GDBF for redistribution of funds from 2021 surplus; and energy grant rebate
- Fees to the PCC for wedding and funeral services etc were up on 2021 by £2.9k [effect of church re-opening post pandemic]

There was **£2.0k** received from legacies in 2022, so that resulted in £2.0k higher income than 2021.

**Total expenditure** was up on 2021 by **£19.3k** due to :-

- Parish Share up by £3.9k [due to full year Minister's fees versus part year 2021]
- vicarage rent up by £12.5k [a provision has been made for charges from the Diocese for property rental]
- Upkeep of Services up by £2.3k [more money spent on organist fees]
- Upkeep of Stables up by £2.3k [rising utility costs]
- Support/Admin costs up by £1.5k [new PCC plus set up charges; one off binding charges for all old magazines]

During the year, payments totalling £5.5k to charitable organisations were paid out, slightly down on 2021.

There is a new lease agreement on the photocopier at £210 per quarter plus servicing/copy charges. The new lease cost and indeed service/copy charges represent a considerable annual saving [£1.1k for the lease alone], with title to the machine passing to the PCC at the end of the 5 year lease term. There are no other long term financial commitments.

#### 2. Restricted Funds

The total year end balance on Restricted funds stood at £61.2k, a **net reduction of £4.6k** in the year.

A payment of £470 was received from Ecclesiastical insurers towards repairs to a fallen tree stump.

A total of **£4.9k** was raised by the Friends of St. Johns, as post pandemic activities resumed [Fete; Summer BBQ; Variety show].

A total of **£2.0k** was spent by the Friends of St. Johns, for the above activities, resulting in a net income of **£2.9k** - a fantastic result.

A total of **£7.1k** was spent from the **Fabric** fund, analysed as :-

- £0.4k portion of the electricity bills
- £2.6k on a new shed for the mowers etc
- £1.3k on damaged tree reduction/removal
- £0.7k on repairing damaged memorial stones
- £1.0k on replacement fire safety cylinders
- £0.7k on repairs to the East wall

A total of **£0.8k** was spent from the **Growth** fund, to cover coffee machines for the coffee mornings, and new stacking chairs.

#### 3. Designated Funds

The total year end balance on Designated funds stood at **£26.2k**, a **net decrease of £0.7k** in the year.

The **Projects** Fund year end balance stood at **£23.6k**, a decrease of £0.3k over the opening balance - receipts totalling £1.7k mainly for our 'music' fund, were offset by expenses of £2.1k on replacement lapel microphones.

The balance on the **Children & Youth** Fund was down by £0.2k at **£2.4k**.

The balance on the **Toddler Group** Fund was down by £0.1k at **£0.1k** [new advertising signs].

#### 4. Reserves Policy

It is PCC policy to maintain a minimum balance of 25% of average annual regular expenditure in the General Fund, as well as a substantial balance in a restricted Fabric Fund. Pleasingly, the balance on both these funds at the end of 2022 was healthy, thus meeting these criteria.

#### Summary

As our lives got somewhere close to 'normality', it was fantastic to see the church doors open all year again, services in full swing, efforts to re-engage with the village school and local community to encourage more families and children into the church, and several events organised by the Friends. Overall, the church finances has recorded a **deficit of £4.3k** - however this includes an increase of £16.5k over 2021 for vicarage rent and Parish share costs, which is outside the control of the PCC.

We sadly lost one donor towards the end of 2022, yet annualised regular income has increased by £1.6k [Dec21 v Dec22] due to continued financial support from the community in terms of their continued donations - huge thanks and gratitude, and also to the Stewardship team for your hard work. We spent more money on utility costs for both the church and the Stables, and more money on keeping the services going in terms of organist fees. We were blessed with income from a couple of legacies during the year, and several donations into the Projects fund. The Friends activities were once again up and running, raising a net income of £2.9k towards the Fabric fund - a fantastic effort.

Currently, there is an annual deficit of c. £13k between regular income and regular expenses, I therefore urge the PCC Committee to continue its positive work done so far, in finding as many ways as possible to increase further the level of regular giving, and other forms of donations.

I would like to express my thanks to all those who collate and bank the weekly collections, who collect and bank the cash from magazine sales throughout the parish and who sell advertising space in the magazine.

I would like to express my gratitude to Terry Cole and John Brain, who have been administering the gift aid and sundry bankings between them.

Tim Kirk  
Honorary Treasurer

**Parochial Church Council of St. John's, Churt**

**Statement of Financial Activities**

For the Year Ending 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Designated Fund	TOTAL 2022	TOTAL 2021	YoY Move
		£	£	£	£	£	£
<b>Incoming Resources</b>							
Voluntary Income	2(a)	79,582	470	1,725	81,777	85,359	(3,582)
Activities for generating funds	2(b)	0	4,863	0	4,863	0	4,863
Income from investments	2(c)	100	0	0	100	4	96
Church activities	2(d)	11,867	0	0	11,867	8,832	3,035
Other incoming resources	2(e)	2,020	0	0	2,020	15	2,005
<b>Total Incoming Resources</b>		<b>93,570</b>	<b>5,333</b>	<b>1,725</b>	<b>100,628</b>	<b>94,210</b>	<b>6,418</b>
<b>Resources Expended</b>							
Fund Raising Trading Costs	3(a)	0	2,025	0	2,025	0	(2,025)
Costs of Generating Voluntary Income	3(b)	0	0	0	0	0	0
Church Activities	3(c)	92,360	7,993	2,436	102,789	77,309	(25,480)
Governance Costs	3(d)	90	0	0	90	90	0
<b>Total Resources Expended</b>		<b>92,450</b>	<b>10,018</b>	<b>2,436</b>	<b>104,904</b>	<b>77,399</b>	<b>(27,505)</b>
<b>Net Movement in Funds</b>		<b>1,120</b>	<b>(4,685)</b>	<b>(711)</b>	<b>(4,276)</b>	<b>16,811</b>	<b>(21,087)</b>
Balances b/f 1st Jan		66,975	65,889	26,911	159,776	142,964	16,811
<b>Balances c/f 31st Dec 2020</b>		<b>68,095</b>	<b>61,204</b>	<b>26,200</b>	<b>155,500</b>	<b>159,776</b>	<b>(4,276)</b>

**Parochial Church Council of St. John's, Churt**

**Balance Sheet as at 31st December 2022**

	Note	TOTAL 2021	TOTAL 2020
		£	£
<b>Current assets</b>			
Debtors	4	10,367	9,267
CBF Bank Deposit Account		7,731	7,631
Cash at Bank		156,722	144,109
<b>Total Current Assets</b>		<b>174,821</b>	<b>161,007</b>
<b>Liabilities</b>			
Creditors - amounts falling due in one year	5	19,321	1,231
<b>Total Current Assets</b>		<b>19,321</b>	<b>1,231</b>
<b>Total Net Assets</b>		<b>155,500</b>	<b>159,776</b>
<b>Parish Funds</b>			
Unrestricted	7	68,095	66,975
Restricted	7	61,204	65,889
Designated	7	26,200	26,911
<b>Total Funds</b>		<b>155,500</b>	<b>159,776</b>

Tim Kirk [PCC Treasurer]

Approved by the Parochial Church Council





<b>b) Activities for Generating Funds</b>					
Fund Raising:					
Friends of St. John	0	4,863	4,863	0	4,863
Tax recoverable	0	0	0	0	0
Other	0	0	0	0	0
Tax recoverable	0	0	0	0	0
Bookstall	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>4,863</b>	<b>0</b>	<b>4,863</b>	<b>0</b>
<b>c) Receipts from Investments</b>					
Current account interest	0	0	0	0	0
CBF Deposit Account interest	100	0	100	4	96
<b>Total</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>96</b>
<b>d) Income from Church Activities</b>					
Church Property Lettings	0	0	0	0	0
Parish magazine sales and advertising	6,972	0	6,972	6,853	119
Fees paid to the PCC	4,895	0	4,895	1,979	2,916
Bookstall	0	0	0	0	0
<b>Total</b>	<b>11,867</b>	<b>0</b>	<b>0</b>	<b>8,832</b>	<b>3,035</b>
<b>e) Other Incoming Resources</b>					
Sale of Xmas cards	20		20	15	5
Donation to Covid-19 mask appeal	1,000		1,000	0	1,000
Insurance rebate re roof repairs	1,000	0	1,000	0	1,000
Hire of Stables / Church Room	0		0	0	0
Other / Charity Collections	0		0	0	0
<b>Total</b>	<b>2,020</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>2,005</b>
<b>Total Incoming Resources</b>	<b>93,570</b>	<b>5,333</b>	<b>1,725</b>	<b>100,628</b>	<b>94,210</b>

### 3. Resources Expended

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2022	TOTAL 2021	YoY Move
	£	£	£	£	£	£
<b>a) Fund Raising Trading Costs</b>						
Friends of St. John fund raising		2,025		2,025	0	(2,025)
Organ refurbishment		0		0	0	0
<b>Total</b>	<b>0</b>	<b>2,025</b>	<b>0</b>	<b>2,025</b>	<b>0</b>	<b>(2,025)</b>
<b>b) Costs of Generating Voluntary Income</b>						
	0	0		0	0	0
	0	0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) Church Activities</b>						
Missionary & Charitable giving:						
Church overseas	2,308			2,308	2,519	211
Home mission & church organisations	2,606			2,606	2,606	0
Local church schools	0			0	194	194
Secular charities	596			596	596	0
Missionary & Charitable giving	5,511	0	0	5,511	5,916	405
Parish Share	47,073			47,073	43,124	(3,949)
Clergy Expenses	397			397	856	460
Vicarage Rent	12,581			12,581	0	(12,581)
Vicarage Expenses	689			689	864	175
Assistant Staff	0			0	0	0
Church Running Expenses	6,376			6,376	6,127	(248)
Church and Church Room Maintenance	0	7,057		7,057	4,217	(2,840)
Upkeep of services	3,177	88		3,265	858	(2,406)
Upkeep of Churchyard	240			240	224	(16)
Bookstall	270			270	0	(270)
Parish magazine production costs	3,541			3,541	3,608	66
Training, courses, children's groups	26		380	406	271	(135)
Stables Upkeep	2,869			2,869	617	(2,253)
Moveable furnishings and equipment	0			0	0	0
Salaries / Honoraria	5,377			5,377	4,992	(385)
New building / major work	0			0	0	0
New installations	0	0	2,056	2,056	0	(2,056)
Support costs	4,208			4,208	2,677	(1,531)
Recoverable insurance expenditure	0			0	0	0
Other resources expended	25	848		873	2,957	2,085
<b>Total</b>	<b>92,360</b>	<b>7,993</b>	<b>2,436</b>	<b>102,789</b>	<b>77,309</b>	<b>(25,480)</b>
<b>d) Governance Costs</b>						
AGM Expenses	90	0		90	90	0
<b>Total</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>Total Resources Expended</b>	<b>92,450</b>	<b>10,018</b>	<b>2,436</b>	<b>104,904</b>	<b>77,399</b>	<b>(27,505)</b>

**Payments to PCC Members**

During the year, £397 expenses were made to the Resident Minister, and £4,703 were made to PCC members for various fundraising activities, church running expenses etc.

**4. Debtors**

a) **Unrestricted Funds**

Tax recoverable  
Others

TOTAL 2022	TOTAL 2021
£	£
9,277	8,960
1,090	306
<b>10,367</b>	<b>9,267</b>

b) **Restricted Funds**

Tax recoverable  
Others

0	0
0	0
<b>0</b>	<b>0</b>

b) **Conduit Fund**

0	0
<b>0</b>	<b>0</b>

**Total Debtors**

<b>10,367</b>	<b>9,267</b>
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**5. Liabilities**

**Amounts falling due in one year**

**Unrestricted Funds**

Unpresented cheques and expenses  
Prepayment magazine advertising  
Accruals for utilities  
Magazine printing December edition  
Parish Share

TOTAL 2022	TOTAL 2021
£	£
610	100
12,581	
200	200
0	0
4,834	0
<b>18,225</b>	<b>300</b>

**Restricted Funds**

Withheld invoice payment

0	0
<b>0</b>	<b>0</b>

**Conduit Fund**

1,096	931
<b>1,096</b>	<b>931</b>

**Total Liabilities**

<b>19,321</b>	<b>1,231</b>
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**6. Funds Movements**

a) **Restricted Funds**

Balance b/f 1st Jan 2022  
Incoming Resources  
Resources Expended  
Bank Interest

Fabric Fund	Growth Fund	Church Flowers	AVA System	TOTAL 2022
£	£	£	£	£
51,318	13,854	716	0	65,889
5,333	0	0	0	5,333
(9,082)	(848)	(88)	0	(10,018)
0	0	0	0	0
<b>47,569</b>	<b>13,007</b>	<b>628</b>	<b>0</b>	<b>61,204</b>

**Balance c/f 31st Dec 2022**

b) **Designated Funds**

Balance b/f 1st Jan 2022  
Incoming Resources  
Resources Expended  
Bank Interest

Youth Activities	Projects Fund	TOTAL 2022
£	£	£
2,969	23,942	26,911
0	1,725	1,725
(380)	(2,056)	(2,436)
0	0	0
<b>2,589</b>	<b>23,612</b>	<b>26,200</b>

**Balance c/f 31st Dec 2022**

c) **Unrestricted/General Funds**

Balance b/f 1st Jan 2022  
Incoming Resources  
Resources Expended  
Bank Interest

Unrestricted Funds	TOTAL 2022
£	£
66,975	66,975
93,469	93,469
(92,450)	(92,450)
100	100
<b>68,095</b>	<b>68,095</b>

**Balance c/f 31st Dec 2022**

**7. Analysis of Net Assets - by Fund**

**Current Assets:**

Cash at Bank  
Debtors

Unrestricted Funds	Restricted Funds	Designated Funds	Conduit Funds	TOTAL 2021
£	£	£	£	£
77,049	61,204	26,200		164,454
9,271	0		1,096	10,367
(18,225)	0	0	(1,096)	(19,321)
<b>68,095</b>	<b>61,204</b>	<b>26,200</b>	<b>0</b>	<b>155,500</b>

**Liabilities:**

Amounts due in one year

**Balance c/f 31st Dec 2022**

## **Parochial Church Council of St. John's, Churt**

### **Independent Examiner's Report**

For the Year Ending 31st December 2021

I report on the accounts for the year ended 31st December 2021 which are set out on pages 1 to 5.

### **Respective Responsibilities of the Trustees and Independent Examiner**

The Charities Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is sufficient.

It is my responsibility to:

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

### **Basis of Independent Examiner's Statement**

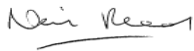
My examination was carried out in accordance with the General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records have not been met; or
- 2) which, in my opinion, prevent a proper understanding of the accounts to be reached.



Neil Read  
84 Meon Crescent  
Chandlers Ford  
Eastleigh  
HANTS  
SO53 2PB  
27th April 2022

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# Accounts

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# Parochial Church Council of St. John's, Churt

## Treasurer's Report

### For the Year Ending 31st December 2021

#### 1. General Fund

The year ended with the fund showing a **surplus** for the year's activities of **£8.5k**, and a closing balance of £67.0k. Given the circumstances caused by the Coronavirus pandemic, this is another fabulous result financially.

Overall, **total income** excluding legacies [but including gift aid] was up on 2020 by £3.3k due to :-

- regular giving up by £1.6k - annualised income has increased even though no. of donors has fallen [by 4]
- casual/other giving/collections up by £1.8k.
- there was little extraordinary income in 2021 [2020 saw a donation to the S Bicknell Covid fund for mask making].
- Parish magazine sales saw a resurgence due to a full year's advertising charges, with an increase over 2020 of £2.6k
- Fees to the PCC for wedding and funeral services etc were down on 2020 by £0.7k.

There were no legacies in 2021, so that resulted in £4.5k lower income than 2020.

**Total expenditure** was up on 2020 by £9.7k due to :-

- vicar's expenses up £0.9k [new incumbent]
- vicarage rent down by £1.5k [1 x qtr paid in 2020, nothing paid during 2021]
- Parish Share up by £10.4k [due to Minister's fees for new incumbent]
- Church running expenses/repairs/churchyard down by £1.5k
- Parish magazine printing costs up by £0.8k [there were no magazines issued for Apr/May/June 2020]

During the year, payments totalling £5.5k to charitable organisations were paid out, slightly up on 2020.

There is a new lease agreement on the photocopier at £210 per quarter plus servicing/copy charges. The new lease cost and indeed service/copy charges represent a considerable annual saving [£1.1k for the lease alone], with title to the machine passing to the PCC at the end of the 5 year lease term.

There are no other long term financial commitments.

#### 2. Restricted Funds

The total year end balance on Restricted funds stood at £65.9k, a net **reduction of £2.6k** in the year.

We received a generous donation of £1.5k into the **Fabric** fund in December.

A total of £4.1k was spent from the **Fabric** fund, analysed as :-

- £0.2k portion of the electricity bills
- £0.8k on churchyard maintenance [mowing/hedge trimming]
- £1.9k kitchen/lobby repairs and redecoration
- £1.2k on the restoration and upgrade of the WiFi to the Church and Stables

Sadly, the **Friends** of St John's fund raising activities were once again quashed by the pandemic, thus there was no income or indeed expenses of any sort during the year.

There was no activity from the **Growth** fund.

#### 3. Designated Funds

The total year end balance on Designated funds stood at £26.9k, a net **increase of £10.9k** in the year.

The **Projects** Fund year end balance stood at £23.9k, an increase of £11.1k over the opening balance, due to several very generous donations, including £1,000 to upkeep the Garden of Remembrance.

The balance on the **Children & Youth** Fund was down by £0.2k [expenses for the Light Party and Xmas nativity service].

The balance on the **Toddler** Fund remained at £0.3k.

#### 4. Reserves Policy

It is PCC policy to maintain a minimum balance of 25% of average annual regular expenditure in the General Fund, as well as a substantial balance in a restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2021 was healthy, thus meeting these criteria.

#### Summary

Against the backdrop of continued Covid restrictions, with re-opening the church doors part way through the year, the church finances has recorded an overall **surplus of £16.8k**.

We lost four donors during 2020, and a further one during 2021, yet annualised regular income has increased by £2.2k.

We were blessed with the arrival of our new Resident Minister Debbie, meaning that services were able to resume following the re-opening of the church to congregations.

We spent more money on Parish Share than last year [due to Minister fees] but less than a full year, and saved money on rent.

We spent less money on church running expenses and repairs.

We were blessed with several sizeable donations during the year.

But sadly, once again, there was no activity from the Friends during the year. However, there are plenty of events lined up for 2022.

A main area of huge encouragement and gratitude has been the continued financial support from the community in terms of their continued donations as we eased out of the pandemic period - thanks again to the Stewardship team and the Wardens for keeping the church open to visitors as often as possible during the first part of the year, and to Richard Bodle for continuing with on-line services until the church re-opened, and the arrival of our new Resident Minister Debbie.

Currently, there is an annual deficit of c. £14k between regular income and regular expenses, I therefore urge the PCC Committee to continue it's positive work done so far, in finding as many ways as possible to increase further the level of regular giving, and other forms of donations.

Finally, I would like to express my thanks to all those who collate and bank the weekly collections, who collect and bank the cash from magazine sales throughout the parish and who sell advertising space in the magazine.

Barry Field has decided to hang up his calculator after many years, and hand it over to Terry Cole and John Brain, who will administer the gift aid and sundry bankings between them.

I would like to express my gratitude to Barry Field for his continued support as Finance Officer, and Treasurer before that, and my thanks in advance for the work that Terry and John will be doing.

Tim Kirk  
Honorary Treasurer

**Parochial Church Council of St. John's, Churt**

**Statement of Financial Activities**

**For the Year Ending 31st December 2021**

	Note	Unrestricted Funds	Restricted Funds	Designated Fund	TOTAL 2021	TOTAL 2020	YoY Move
		£	£	£	£	£	£
<b>Incoming Resources</b>							
Voluntary Income	2(a)	72,778	1,500	11,081	85,359	73,864	11,495
Activities for generating funds	2(b)	0	0	0	0	0	0
Income from investments	2(c)	4	0	0	4	32	(28)
Church activities	2(d)	8,832	0	0	8,832	6,911	1,921
Other incoming resources	2(e)	15	0	0	15	4,964	(4,949)
<b>Total Incoming Resources</b>		<b>81,629</b>	<b>1,500</b>	<b>11,081</b>	<b>94,210</b>	<b>85,772</b>	<b>8,439</b>
<b>Resources Expended</b>							
Fund Raising Trading Costs	3(a)	0	0	0	0	0	0
Costs of Generating Voluntary Income	3(b)	0	0	0	0	0	0
Church Activities	3(c)	73,051	4,085	173	77,309	74,455	(2,853)
Governance Costs	3(d)	90	0	0	90	90	0
<b>Total Resources Expended</b>		<b>73,141</b>	<b>4,085</b>	<b>173</b>	<b>77,399</b>	<b>74,545</b>	<b>(2,853)</b>
<b>Net Movement in Funds</b>		<b>8,489</b>	<b>(2,585)</b>	<b>10,908</b>	<b>16,811</b>	<b>11,226</b>	<b>5,585</b>
Balances b/f 1st Jan		58,487	68,475	16,003	142,964	131,738	11,226
<b>Balances c/f 31st Dec 2020</b>		<b>66,975</b>	<b>65,889</b>	<b>26,911</b>	<b>159,776</b>	<b>142,964</b>	<b>16,811</b>

**Parochial Church Council of St. John's, Churt**

**Balance Sheet as at 31st December 2021**

	Note	TOTAL 2021	TOTAL 2020
		£	£
<b>Current assets</b>			
Debtors	4	9,267	8,935
CBF Bank Deposit Account		7,631	7,627
Cash at Bank		144,109	136,190
<b>Total Current Assets</b>		<b>161,007</b>	<b>152,753</b>
<b>Liabilities</b>			
Creditors - amounts falling due in one year	5	1,231	9,788
<b>Total Current Assets</b>		<b>1,231</b>	<b>9,788</b>
<b>Total Net Assets</b>		<b>159,776</b>	<b>142,964</b>
<b>Parish Funds</b>			
Unrestricted	7	66,975	58,487
Restricted	7	65,889	68,475
Designated	7	26,911	16,003
<b>Total Funds</b>		<b>159,776</b>	<b>142,964</b>

Tim Kirk [PCC Treasurer]

Approved by the Parochial Church Council





<b>b) <u>Activities for Generating Funds</u></b>						
Fund Raising:						
Friends of St. John	0	0	0	0	0	0
Tax recoverable	0	0	0	0	0	0
Other	0	0	0	0	0	0
Tax recoverable	0	0	0	0	0	0
Bookstall	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) <u>Receipts from Investments</u></b>						
Current account interest	0	0	0	0	0	0
CBF Deposit Account interest	4	0	4	32	(28)	
<b>Total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>32</b>	<b>(28)</b>
<b>d) <u>Income from Church Activities</u></b>						
Church Property Lettings	0	0	0	0	0	0
Parish magazine sales and advertising	6,853	0	6,853	4,211	2,642	
Fees paid to the PCC	1,979	0	1,979	2,700	(721)	
Bookstall	0	0	0	0	0	0
<b>Total</b>	<b>8,832</b>	<b>0</b>	<b>0</b>	<b>8,832</b>	<b>6,911</b>	<b>1,921</b>
<b>e) <u>Other Incoming Resources</u></b>						
Sale of Xmas cards	15		15	121	(106)	
Donation to Covid-19 mask appeal	0		0	2,000	(2,000)	
Insurance rebate re roof repairs	0	0	0	2,285	(2,285)	
Hire of Stables / Church Room	0		0	0	0	0
Other / Charity Collections	0	0	0	558	(558)	
<b>Total</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>15</b>	<b>4,964</b>	<b>(4,949)</b>
<b>Total Incoming Resources</b>	<b>81,629</b>	<b>1,500</b>	<b>11,081</b>	<b>94,210</b>	<b>85,772</b>	<b>8,439</b>

### 3. Resources Expended

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2021	TOTAL 2020	YoY Move
	£	£	£	£	£	£
<b>a) <u>Fund Raising Trading Costs</u></b>						
Friends of St. John fund raising		0		0	0	0
Organ refurbishment		0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>b) <u>Costs of Generating Voluntary Income</u></b>						
	0	0		0	0	0
	0	0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) <u>Church Activities</u></b>						
Missionary & Charitable giving:						
Church overseas	2,519			2,519	2,140	(379)
Home mission & church organisations	2,606			2,606	2,415	(191)
Local church schools	194			194	454	260
Secular charities	596			596	550	(46)
Missionary & Charitable giving	5,916	0	0	5,916	5,559	(357)
Parish Share	43,124			43,124	32,693	(10,431)
Clergy Expenses	856			856	0	(856)
Vicarage Rent	0			0	1,500	1,500
Vicarage Expenses	864			864	771	(93)
Assistant Staff	0			0	0	0
Church Running Expenses	6,127			6,127	7,688	1,560
Church and Church Room Maintenance	132	4,085		4,217	9,818	5,601
Upkeep of services	858	0		858	1,038	180
Upkeep of Churchyard	224			224	0	(224)
Bookstall	0			0	0	0
Parish magazine production costs	3,608			3,608	2,850	(758)
Training, courses, children's groups	98		173	271	180	(91)
Stables Upkeep	617			617	150	(467)
Moveable furnishings and equipment	0			0	177	177
Salaries / Honoraria	4,992			4,992	4,992	0
New building / major work	0			0	0	0
New installations	0	0	0	0	1,294	1,294
Support costs	2,677			2,677	2,602	(74)
Recoverable insurance expenditure	0			0	0	0
Other resources expended	2,957	0		2,957	3,143	186
<b>Total</b>	<b>73,051</b>	<b>4,085</b>	<b>173</b>	<b>77,309</b>	<b>74,455</b>	<b>(2,853)</b>
<b>d) <u>Governance Costs</u></b>						
AGM Expenses	90	0		90	90	0
<b>Total</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>Total Resources Expended</b>	<b>73,141</b>	<b>4,085</b>	<b>173</b>	<b>77,399</b>	<b>74,545</b>	<b>(2,853)</b>

**Payments to PCC Members**

During the year, NIL expenses were made to the Resident Minister, and £3,391 were made to PCC members for various fundraising activities, church running expenses etc.

**4. Debtors**

	TOTAL 2021	TOTAL 2020
	£	£
<b>a) Unrestricted Funds</b>		
Tax recoverable	8,960	8,935
Others	306	0
	<b>9,267</b>	<b>8,935</b>
<b>b) Restricted Funds</b>		
Tax recoverable	0	0
Others	0	0
	<b>0</b>	<b>0</b>
<b>b) Conduit Fund</b>		
	0	0
	<b>0</b>	<b>0</b>
<b>Total Debtors</b>	<b>9,267</b>	<b>8,935</b>

**5. Liabilities**

**Amounts falling due in one year**

	TOTAL 2021	TOTAL 2020
	£	£
<b>Unrestricted Funds</b>		
Unpresented cheques and expenses	100	8,676
Prepayment magazine advertising		
Accruals for utilities	200	300
Magazine printing December edition	0	0
Parish Share	0	0
	<b>300</b>	<b>8,976</b>
<b>Restricted Funds</b>		
Withheld invoice payment	0	0
	<b>0</b>	<b>0</b>
<b>Conduit Fund</b>		
	931	812
	<b>931</b>	<b>812</b>
<b>Total Liabilities</b>	<b>1,231</b>	<b>9,788</b>

**6. Funds Movements**

	Fabric Fund	Growth Fund	Church Flowers	AVA System	TOTAL 2021
	£	£	£	£	£
<b>a) Restricted Funds</b>					
Balance b/f 1st Jan 2020	53,904	13,854	716	0	68,475
Incoming Resources	1,500	0	0	0	1,500
Resources Expended	(4,085)	0	0	0	(4,085)
Bank Interest	0	0	0	0	0
<b>Balance c/f 31st Dec 2020</b>	<b>51,318</b>	<b>13,854</b>	<b>716</b>	<b>0</b>	<b>65,889</b>

	Youth Activities	Projects Fund	TOTAL 2021
	£	£	£
<b>b) Designated Funds</b>			
Balance b/f 1st Jan 2020	3,142	12,861	16,003
Incoming Resources	0	11,081	11,081
Resources Expended	(173)	0	(173)
Bank Interest	0	0	0
<b>Balance c/f 31st Dec 2020</b>	<b>2,969</b>	<b>23,942</b>	<b>26,911</b>

**7. Analysis of Net Assets - by Fund**

	Unrestricted Funds	Restricted Funds	Designated Funds	Conduit Funds	TOTAL 2021
	£	£	£	£	£
<b>Current Assets:</b>					
Cash at Bank	58,940	65,889	26,911		151,740
Debtors	8,336	0		931	9,267
<b>Liabilities:</b>					
Amounts due in one year	(300)	0	0	(931)	(1,231)
<b>Balance c/f 31st Dec 2020</b>	<b>66,975</b>	<b>65,889</b>	<b>26,911</b>	<b>0</b>	<b>159,776</b>

## **Parochial Church Council of St. John's, Churt**

### **Independent Examiner's Report**

**For the Year Ending 31st December 2021**

I report on the accounts for the year ended 31st December 2021 which are set out on pages 1 to 7.

### **Respective Responsibilities of the Trustees and Independent Examiner**

The Charities Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is sufficient.

It is my responsibility to:

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

### **Basis of Independent Examiner's Statement**

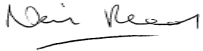
My examination was carried out in accordance with the General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with the accounting records have not been met; or
- 2) which, in my opinion, prevent a proper understanding of the accounts to be reached.



Neil Read  
84 Meon Crescent  
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SO53 2PB  
27th April 2022

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# Accounts

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## Parochial Church Council of St. John's, Churt

### Treasurer's Report

#### For the Year Ending 31st December 2020

##### **1. General Fund**

The year ended with the fund showing a surplus for the year's activities of £19.5k, and a closing balance of £58.5. Given the circumstances caused by the Coronavirus pandemic, this is a fabulous result financially.

Overall, total **income** excluding legacies [but including gift aid] was down on 2019 by £14.4k, due to lower regular giving/HMRC rebate of £7.8k [we lost 2 sizeable regular donors in the first quarter of the year with annualised income of £5.8k], casual giving/collections of £4.7k, lower Parish magazine sales of £2.7k, offset by extraordinary income of £2.0k [a donation to a Covid-19 face mask appeal organised by the Bicknell family]. We did also gain one additional regular donor at the beginning of 2020, thus annualised regular income at December 2020 was £5.2k lower than at December 2019. This meant the deficit between regular income and regular expenses had increased to c. £15k.

However, we received a very generous legacy payment of £4.5k which offset some of the lost income.

Fees to the PCC for wedding and funeral services etc were slightly down on 2019 by £0.4k.

The Parish Magazine income was £2.7k down on 2019 at £4.2k, though costs were £0.5k down at £2.8k, producing a net income of £1.4k, £2.1k lower than in 2019 - this is due mainly to the decision to give advertisers a payment holiday' during the pandemic period.

Total **expenditure** was down on 2019 by £27.5k.

Within this, the main areas of decreased spend were Vicarage Rent £4.5k, Parish Share £23.1k, Upkeep of Services £1.3k. The first 2 were due to the unfortunate departure in February of our Resident Minister, Clare Challis, where we have not paid any rent or minister costs since then. The latter was due to the closure of the church during the pandemic. There were also savings in other areas such as Upkeep of the churchyard and Stables.

At the year end, payments totalling £5.3k to charitable organisations have been accrued, the same level as for 2019.

There is a new lease agreement on the photocopier at £210 per quarter plus servicing/copy charges. The new lease cost and indeed service/copy charges represent a considerable annual saving [£1.1k for the lease alone], with title to the machine passing to the PCC at the end of the 5 year lease term.

There are no other long term financial commitments.

##### **2. Restricted Funds**

The total year end balance on Restricted funds stood at £68.5k, a net reduction of £7.4k in the year.

A total of £9.6k was spent from the **Fabric** fund, the main area of spend being £3.0k on roof repairs [though we received £2.2k insurance rebate], £3.4k on coping replacement in the Vestry, £0.6k PAT electrical testing and £1.5k fencing repairs between the vicarage and churchyard. Other expenses include garden maintenance and a portion of heating bills.

The **Friends** of St John's fund raising activities were unfortunately quashed by the pandemic, thus there was no income or indeed expenses of any sort during the year.

There was no activity from the **Growth** fund.

##### **3. Designated Funds**

The Projects Fund year end balance stood at £12.9k, a decrease of £1.3k over the opening balance, due to replacement of the pc and IT accessories for the Admin office.

The balance on the Children & Youth Fund was down by £44 [bible study folders].

The balance on the Toddler Fund was up by £0.4k [sundry cash donations received].

##### **4. Reserves Policy**

It is PCC policy to maintain a minimum balance of 25% of average annual regular expenditure in the General Fund, as well as a substantial balance in a restricted Fabric Fund.

Pleasingly, the balance on both these funds at the end of 2020 was healthy, thus meeting these criteria.

## **Summary**

Against the backdrop of an unprecedented period in our lives, coupled with the departure of our Resident Minister, the church finances has recorded an overall surplus of £11.2k.

We lost a couple of donors, but gained another, we saved money on Parish fees and vicarage rental, saved money on running expenses and upkeep of services.

We were blessed with a sizeable legacy in the first part of the year.

But sadly, there was no activity from the Friends during the year.

A main area of huge encouragement and gratitude has been the continued financial support from the community in terms of their continued donations throughout the pandemic period - thanks too to the Stewardship team and the Wardens for keeping the church open to visitors as often as possible, and to Richard Bodle for continuing with on-line services.

Currently, whilst there are savings on rent and minister fees, there is an annual surplus of c. £14k between regular income and regular expenses, though once a new Resident Minister is in place, we will run at an annualised deficit of c. £15k which is not sustainable.

I therefore urge the PCC Committee to continue it's positive work done so far, in finding as many ways as possible to increase further the level of regular giving, and other forms of donations.

Finally, I would like to express my thanks to all those who collate and bank the weekly collections, who collect and bank the cash from magazine sales throughout the parish and who sell advertising space in the magazine - particularly during this hard and challenging year.

I would also like to express my ongoing gratitude to Barry Field for his continuing support, and for administering the gift aid recovery in his role as Finance Officer.

Tim Kirk  
Honorary Treasurer

**Parochial Church Council of St. John's, Churt**

**Statement of Financial Activities**

**For the Year Ending 31st December 2020**

	Note	Unrestrict ed Funds	Restricted Funds	Designated Fund	TOTAL 2020	TOTAL 2019	YoY Move
		£	£	£	£	£	£
<b>Incoming Resources</b>							
Voluntary Income	2(a)	73,864	2,285	0	76,149	114,148	(37,999)
Activities for generating funds	2(b)	0	0	0	0	8,898	(8,898)
Income from investments	2(c)	32	0	0	32	57	(24)
Church activities	2(d)	6,911	0	0	6,911	10,045	(3,134)
Other incoming resources	2(e)	2,121	0	558	2,679	214	2,465
<b>Total Incoming Resources</b>		<b>82,929</b>	<b>2,285</b>	<b>558</b>	<b>85,772</b>	<b>133,362</b>	<b>(47,591)</b>
<b>Resources Expended</b>							
Fund Raising Trading Costs	3(a)	0	0	0	0	2,746	2,746
Costs of Generating Voluntary Inc	3(b)	0	0	0	0	0	0
Church Activities	3(c)	63,336	9,645	1,474	74,455	100,794	26,338
Governance Costs	3(d)	90	0	0	90	90	0
<b>Total Resources Expended</b>		<b>63,426</b>	<b>9,645</b>	<b>1,474</b>	<b>74,545</b>	<b>103,630</b>	<b>29,084</b>
<b>Net Movement in Funds</b>		<b>19,503</b>	<b>(7,360)</b>	<b>(916)</b>	<b>11,226</b>	<b>29,733</b>	<b>(18,507)</b>
Balances b/f 1st Jan		38,984	75,835	16,919	131,738	102,006	29,733
<b>Balances c/f 31st Dec 2020</b>		<b>58,487</b>	<b>68,475</b>	<b>16,003</b>	<b>142,964</b>	<b>131,738</b>	<b>11,226</b>

**Parochial Church Council of St. John's, Churt**

**Balance Sheet as at 31st December 2020**

	Note	TOTAL 2020	TOTAL 2019
		£	£
<b>Current assets</b>			
Debtors	4	8,935	11,835
CBF Bank Deposit Account		7,627	7,595
Cash at Bank		136,190	119,791
<b>Total Current Assets</b>		<b>152,753</b>	<b>139,221</b>
<b>Liabilities</b>			
Creditors - amounts falling due in one year	5	9,788	7,482
<b>Total Current Assets</b>		<b>9,788</b>	<b>7,482</b>
<b>Total Net Assets</b>		<b>142,964</b>	<b>131,738</b>
<b>Parish Funds</b>			
Unrestricted	7	58,487	38,984
Restricted	7	68,475	75,835
Designated	7	16,003	16,919
<b>Total Funds</b>		<b>142,964</b>	<b>131,738</b>

Tim Kirk [PCC Treasurer]

**Approved by the Parochial Church Council**



## Parochial Church Council of St. John's, Churt

### Notes to the Financial Statements

#### For the Year Ending 31st December 2020

#### 1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

The financial statements have been prepared under the historical cost convention. They include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

#### Funds

'Restricted' funds represent bequests, donations and PCC appeal proceeds made for a specific purpose. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance of that fund. The funds are generally held in a bank deposit account and the interest is apportioned to individual funds on an average balance basis.

'Unrestricted' funds are general funds which can be used for PCC general running expenses.

'Designated' funds are part of the unrestricted funds that have been set aside for a particular project. These funds may be redesignated by the PCC, therefore designation does not prevent these funds from being spent on any other purpose.

'Conduit' funds represent fees for the services of the clergy, organists, vergers or choir at weddings and funerals, where the money is paid over directly to those involved. These funds also include collections taken at funerals where these funds are designated for charities or organisations outside of the church, and funds which have been collected or received on behalf of other charities. These funds are not included in the Statement of Financial Activities.

#### Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is received. All incoming resources are accounted for gross.

#### Resources Expended

Donations are accounted for when paid over. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

#### Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) of the Charities Act 2011.

Cost information is not available for moveable church furnishings acquired prior to 2000, therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when acquired.

All individual items of equipment used within the church premises with a purchase price of £500 or less have been written off when acquired.

#### 2. Incoming Resources

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2020	TOTAL 2019	YoY Move
	£	£	£	£	£	£
<b>a) Voluntary Income</b>						
Planned Giving:						
Gift Aid donations	36,787			<b>36,787</b>	42,567	(5,781)
Tax recoverable	7,891			<b>7,891</b>	8,634	(744)
Non Gift Aid donations	15,148			<b>15,148</b>	15,148	0
Casual Giving [Gift Aid]:	892			<b>892</b>	3,606	(2,714)
Tax recoverable	223			<b>223</b>	902	(679)
Other Giving/Collections:	549			<b>549</b>	2,527	(1,979)
Tax recoverable	137			<b>137</b>	632	(495)
Sundry Donations:	6,142			<b>6,142</b>	6,781	(639)
Tax recoverable	1,535			<b>1,535</b>	1,695	(160)
Donations/Appeals etc:		2,285	0	<b>2,285</b>	31,655	(29,370)
Tax recoverable				<b>0</b>	0	0
Legacies	4,561			<b>4,561</b>	0	4,561
<b>Total</b>	<b>73,864</b>	<b>2,285</b>	<b>0</b>	<b>76,149</b>	<b>114,148</b>	<b>(37,999)</b>

<b>b) Activities for Generating Funds</b>					
Fund Raising:					
Friends of St. John	0	0	0	8,898	(8,898)
Tax recoverable	0	0	0	0	0
Other	0	0	0	0	0
Tax recoverable	0	0	0	0	0
Bookstall	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,898</b>	<b>(8,898)</b>
<b>c) Receipts from Investments</b>					
Current account interest	0	0	0	0	0
CBF Deposit Account interest	32	0	32	57	(24)
<b>Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>57</b>	<b>(24)</b>
<b>d) Income from Church Activities</b>					
Church Property Lettings	0	0	0	0	0
Parish magazine sales and advertising	4,211	0	4,211	6,936	(2,725)
Fees paid to the PCC	2,700	0	2,700	3,109	(409)
Bookstall	0	0	0	0	0
<b>Total</b>	<b>6,911</b>	<b>0</b>	<b>0</b>	<b>10,045</b>	<b>(3,134)</b>
<b>e) Other Incoming Resources</b>					
Sale of Xmas cards	(2,164)		(2,164)	69	(2,233)
Donation to Covid-19 mask appeal	2,000		2,000	0	2,000
Insurance rebate re roof repairs	2,285	0	2,285	0	2,285
Hire of Stables / Church Room	0		0	95	(95)
Other / Charity Collections	0	558	558	50	508
<b>Total</b>	<b>2,121</b>	<b>0</b>	<b>558</b>	<b>214</b>	<b>2,465</b>
<b>Total Incoming Resources</b>	<b>82,929</b>	<b>2,285</b>	<b>558</b>	<b>133,362</b>	<b>(47,591)</b>

### 3. Resources Expended

	Unrestricted Funds	Restricted Funds	Designated Funds	TOTAL 2020	TOTAL 2019	YoY Move
	£	£	£	£	£	£
<b>a) Fund Raising Trading Costs</b>						
Friends of St. John fund raising		0		0	2,746	2,746
Organ refurbishment		0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,746</b>	<b>2,746</b>
<b>b) Costs of Generating Voluntary Income</b>						
	0	0		0	0	0
	0	0		0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) Church Activities</b>						
Missionary & Charitable giving:						
Church overseas	2,140			2,140	2,140	0
Home mission & church organisations	2,415			2,415	2,415	0
Local church schools	454			454	249	(205)
Secular charities	550			550	550	0
Missionary & Charitable giving	5,559	0	0	5,559	5,354	(205)
Parish Share	32,693			32,693	55,799	23,107
Clergy Expenses	0			0	0	0
Vicarage Rent	1,500			1,500	6,000	4,500
Vicarage Expenses	771			771	695	(76)
Assistant Staff	0			0	0	0
Church Running Expenses	7,688			7,688	5,960	(1,728)
Church and Church Room Maintenance	172	9,645		9,818	5,334	(4,483)
Upkeep of services	1,038	0		1,038	2,370	1,332
Upkeep of Churchyard	0			0	551	551
Bookstall	0			0	0	0
Parish magazine production costs	2,850			2,850	3,372	522
Training, courses, children's groups	0		180	180	403	223
Stables Upkeep	150			150	1,199	1,049
Moveable furnishings and equipment	177			177	366	189
Salaries / Honoraria	4,992			4,992	5,765	773
New building / major work	0			0	0	0
New installations	0	0	1,294	1,294	0	(1,294)
Support costs	2,602			2,602	3,036	433
Recoverable insurance expenditure	0			0	0	0
Other resources expended	3,143	0		3,143	4,589	1,446
<b>Total</b>	<b>63,336</b>	<b>9,645</b>	<b>1,474</b>	<b>74,455</b>	<b>100,794</b>	<b>26,338</b>
<b>d) Governance Costs</b>						
AGM Expenses	90	0		90	90	0
<b>Total</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>Total Resources Expended</b>	<b>63,426</b>	<b>9,645</b>	<b>1,474</b>	<b>74,545</b>	<b>103,630</b>	<b>29,084</b>

**Payments to PCC Members**

During the year, NIL expenses were made to the Resident Minister, and NIL were made to PCC members for various fundraising activities, church running expenses etc.

**4. Debtors**

	TOTAL 2020	TOTAL 2019
	£	£
<b>a) Unrestricted Funds</b>		
Tax recoverable	8,935	11,199
Others	0	636
	<b>8,935</b>	<b>11,835</b>
<b>b) Restricted Funds</b>		
Tax recoverable	0	0
Others	0	0
	<b>0</b>	<b>0</b>
<b>b) Conduit Fund</b>		
	0	0
	<b>0</b>	<b>0</b>
<b>Total Debtors</b>	<b>8,935</b>	<b>11,835</b>

**5. Liabilities**

**Amounts falling due in one year**

	TOTAL 2020	TOTAL 2019
	£	£
<b>Unrestricted Funds</b>		
Unpresented cheques and expenses	8,676	1,070
Prepayment magazine advertising		
Accruals for utilities	300	300
Magazine printing December edition	0	0
Parish Share	0	5,819
	<b>8,976</b>	<b>7,189</b>
<b>Restricted Funds</b>		
Withheld invoice payment	0	0
	<b>0</b>	<b>0</b>
<b>Conduit Fund</b>		
	812	293
	<b>812</b>	<b>293</b>
<b>Total Liabilities</b>	<b>9,788</b>	<b>7,482</b>

**6. Funds Movements**

	Fabric Fund	Growth Fund	Church Flowers	AVA System	TOTAL 2020
	£	£	£	£	£
<b>a) Restricted Funds</b>					
Balance b/f 1st Jan 2020	61,264	13,854	716	0	75,835
Incoming Resources	2,285	0	0	0	2,285
Resources Expended	(9,645)	0	0	0	(9,645)
Bank Interest	0	0	0	0	0
<b>Balance c/f 31st Dec 2020</b>	<b>53,904</b>	<b>13,854</b>	<b>716</b>	<b>0</b>	<b>68,475</b>

	Youth Activities	Projects Fund	TOTAL 2020
	£	£	£
<b>b) Designated Funds</b>			
Balance b/f 1st Jan 2020	2,764	14,155	16,919
Incoming Resources	558	0	558
Resources Expended	(180)	(1,294)	(1,474)
Bank Interest	0	0	0
<b>Balance c/f 31st Dec 2020</b>	<b>3,142</b>	<b>12,861</b>	<b>16,003</b>

**7. Analysis of Net Assets - by Fund**

	Unrestricted Funds	Restricted Funds	Designated Funds	Conduit Funds	TOTAL 2020
	£	£	£	£	£
<b>Current Assets:</b>					
Cash at Bank	59,340	68,475	16,003		143,817
Debtors	8,123	0		812	8,935
<b>Liabilities:</b>					
Amounts due in one year	(8,976)	0	0	(812)	(9,788)
<b>Balance c/f 31st Dec 2020</b>	<b>58,487</b>	<b>68,475</b>	<b>16,003</b>	<b>0</b>	<b>142,964</b>

**Parochial Church Council of St. John's, Churt**

**Independent Examiner's Report**

**For the Year Ending 31st December 2020**

I report on the accounts for the year ended 31st December 2020 which are set out on pages 1 to 7.

**Respective Responsibilities of the Trustees and Independent Examiner**

The Charities Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is sufficient.

It is my responsibility to:

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

**Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

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



Sarah Honeybell  
120 Reading Road  
Farnborough  
HANTS  
GU14 6NY  
27th April 2021