

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
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Haslemere
Surrey
GU27 2PE

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

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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**

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**

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

**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**

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**

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**

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

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**

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

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**

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

| | 2023 | 2022 as restated |
|----------------------|----------------------|-------------------------------|
| | £ | £ |
| 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> |

3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 as restated |
|--------------------|---------------------|-------------------------------|
| | £ | £ |
| Friends of St John | <u>7,895</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
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THE EVANGELIST, CHURT AND RUSHMOOR**

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

4. INVESTMENT INCOME

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

5. INCOME FROM CHARITABLE ACTIVITIES

| | | 2023 | 2022 as restated |
|-----------------|-------------------|----------------------|------------------------|
| | Activity | £ | £ |
| Fees | Church Activities | 5,130 | 4,895 |
| Parish magazine | Church Activities | 6,273 | 6,972 |
| Other | Church Activities | 18 | 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 | 41,487 | 563 | 31,558 | 73,608 |
| | <u>41,487</u> | <u>563</u> | <u>31,558</u> | <u>73,608</u> |

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 | 2022 as restated |
|------------------------------|----------------------|------------------------|
| | £ | £ |
| 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 |
| Training | 48 | 406 |
| Vicarage rent | 5,250 | - |
| Vicarage expenses | 2,076 | 689 |
| Clergy expenses | 81 | 397 |
| Fees for weddings / funerals | 1,100 | 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

| | 2023 | 2022 as restated |
|-------------------|-------------|------------------------|
| | £ | £ |
| Church Activities | 563 | 5,511 |

9. SUPPORT COSTS

| | Finance £ | Expenditure related to Church £ | Administrative and Governance £ | Totals £ |
|-------------------|--------------|--|--|---------------|
| Church Activities | 120 | 23,986 | 7,452 | 31,558 |

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

Finance

| | 2023 | 2022 as restated |
|--------------|------------------------------------|-----------------------------------|
| | Church Activities £ | Total activities £ |
| Bank charges | 120 | 391 |

Expenditure related to church

| | 2023 | 2022 as restated |
|-------------------------------|------------------------------------|-----------------------------------|
| | Church Activities £ | Total activities £ |
| 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 |
| | 23,986 | 16,231 |

**THE PAROCHIAL CHURCH COUNCIL OF
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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**

| | 2023 | 2022 as restated |
|-------------------------|------------------------------------|-----------------------------------|
| | Church Activities £ | Total activities £ |
| Administrator | 5,412 | 5,377 |
| Independent Examination | 1,950 | - |
| AGM expenses | 90 | 90 |
| | <u>7,452</u> | <u>5,467</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 £ |
|-----------------------------------|------------------------------------|-------------------------|-----------------------------------|--|
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | 79,583 | 1,725 | 470 | 81,778 |
| Charitable activities | | | | |
| Church Activities | 11,887 | - | - | 11,887 |
| Other trading activities | - | - | 4,863 | 4,863 |
| Investment income | 100 | - | - | 100 |
| Other income | 2,000 | - | - | 2,000 |
| Total | <u>93,570</u> | <u>1,725</u> | <u>5,333</u> | <u>100,628</u> |
| EXPENDITURE ON | | | | |
| Raising funds | 3,541 | - | 9,082 | 12,623 |
| Charitable activities | | | | |
| Church Activities | 76,328 | 2,436 | 936 | 79,700 |
| Total | <u>79,869</u> | <u>2,436</u> | <u>10,018</u> | <u>92,323</u> |
| NET INCOME/(EXPENDITURE) | 13,701 | (711) | (4,685) | 8,305 |

**THE PAROCHIAL CHURCH COUNCIL OF
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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 £ |
|------------------------------------|----------------------|---------------|---------------------|------------------------------------|
| | £ | £ | £ | £ |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 66,975 | 26,911 | 65,888 | 159,774 |
| TOTAL FUNDS CARRIED FORWARD | <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

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

THE PAROCHIAL CHURCH COUNCIL OF
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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 £ |
|---------------------------|----------------|----------------------------------|----------------------------------|---------------------|
| Unrestricted funds | | | | |
| 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> |
| Restricted funds | | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 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> |
| Restricted funds | | | |
| Fabric Fund | 7,895 | (3,543) | 4,352 |
| | <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 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| 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> |
| Restricted funds | | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 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> |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------|----------------------------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | | |
| 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> |
| Restricted funds | | | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| 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> |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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**

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 £ |
|---------------------------------------|---------------|--------------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| 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 |
| | 79,425 | 81,778 |
| Other trading activities | | |
| Friends of St John | 7,895 | 4,863 |
| Investment income | | |
| Deposit account interest | 248 | 100 |
| Charitable activities | | |
| Fees | 5,130 | 4,895 |
| Parish magazine | 6,273 | 6,972 |
| Other | 18 | 20 |
| | 11,421 | 11,887 |
| Other income | | |
| No description | 1,000 | 2,000 |
| Total incoming resources | 99,989 | 100,628 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Church hall expenses | 2,455 | 7,057 |
| Parish magazine | 3,167 | 3,541 |
| Friends of St.John's | 1,700 | 2,025 |
| | 7,322 | 12,623 |
| Charitable activities | | |
| 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 £ |
|--------------------------------------|---------------|--------------------------|
| Charitable activities | | |
| 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 |
| | 42,050 | 57,611 |
| Support costs | | |
| Finance | | |
| Bank charges | 120 | 391 |
| Expenditure related to Church | | |
| 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 |
| | 23,986 | 16,231 |
| Administrative and Governance | | |
| Administrator | 5,412 | 5,377 |
| Independent Examination | 1,950 | - |
| AGM expenses | 90 | 90 |
| | 7,452 | 5,467 |
| Total resources expended | 80,930 | 92,323 |
| Net income | 19,059 | 8,305 |

This page does not form part of the statutory financial statements