



GROWING IN LOVE for God & each other



(Practising English at the I-Café')

Trustees Annual Report and Financial Report

The Parochial Church Council of the Ecclesiastical Parish of

St. John the Evangelist, Copthorne

**St. John's Church, Church Road, Copthorne, West Sussex
RH10 3RD**

Registered Charity no: 1155185

For the year ended 31 December 2022

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Website: www.copthornechurch.org

Incumbent: The Reverend Willem Mauritz,

The Vicarage, Church Road, Copthorne, RH10 3RD

Assistant Curate: Reverend Alexandra Wheeler

Independent Examiner:

Fionna Thomson, 5 Abergavenny Gardens, Copthorne. RH10 3RU

*Bankers: The Co-operative Bank plc PO Box 250, Delf House, Southway, Skelmersdale,
WN8 6WT,*

Trustees Annual Report for 2022

For The Parochial Church Council (PCC) of St. John the Evangelist, Copthorne

Our aims and purposes as a charity

St John the Evangelist is part of the Diocese of Chichester and the Church of England. We believe that, as the parish church in Copthorne, our purpose is to play our role in reaching out in God's mission to our local community and beyond. The PCC of St John's is responsible for the upkeep of the charity's assets such as the main church building, the Parish Hub, offices, vestry and churchyard for the benefit of all parishioners. The PCC co-operates with the incumbent to pursue the church's vision of GROWING IN LOVE for God and each other. To enable this vision, we have focused on five key mission priorities that echo the Five Marks of Mission, developed by the Anglican Consultative Council which are:

- (1) To proclaim the Good News of the Kingdom of God
- (2) To teach, baptise and nurture new believers
- (3) To respond to human need by loving service
- (4) To seek to transform unjust structures of society, to challenge violence of every kind and to pursue peace and reconciliation
- (5) To strive to safeguard the integrity of creation and sustain and renew the life of the earth

Our vision is summarised by our mission statement "GROWING IN LOVE for God & each other".

What we planned to do to achieve our charitable objectives

When planning our activities for the year, the PCC considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on 'charities for the advancement of religion'. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

In 2021 we refreshed and simplified our vision and objectives to drive our activities for the coming 5 years. Our vision is now GROWING IN LOVE for God and each other:

- in our sharing the GOOD NEWS.
- in our teaching and NURTURE
- in our acts of GENEROSITY
- in our speaking up for JUSTICE
- in our care for CREATION

What we achieved and how we affected beneficiaries' lives

in our sharing the GOOD NEWS

Our core priority is to maintain and grow our worshipping community and to reach out to our community and share the gospel message. This is foundational for growing and sustaining all our other priorities. In 2022 we saw a return to attendances at our Sunday services similar to that which we had before the Covid pandemic. We did however see a significant change in the demographic of our churchgoers. We have become much more multicultural as a church since we welcomed and supported many refugees and asylum seekers who had arrived in our village. Our regular services combined are now seeing average attendance of around 150 people. The numbers of people attending our special services, which are actively promoted to the

community, are usually much higher. We have continued to re-imagine how to 'do' church by having up-to-date worship styles and communication means to invite and engage with all types of people. We have maintained weekly children's / youth work programmes with a team of dedicated and inspiring leaders.

Our public worship activities have been of benefit to the wider community. All of our services are intentionally different in style but welcome a broad spectrum of people to join in worship, practical bible teaching, prayer, and generosity. For larger services, where weather has allowed, we have used our churchyard especially for some of the more popular services such as Remembrance Sunday so as to accommodate as many people as possible. The current number of people who are on the electoral roll is 124.

Coming out of the Covid Pandemic we were able to continue all key seasonal services such as Mothering Sunday, Easter, Harvest, Remembrance and Christmas which were very well attended by the wider community, including those who do not join us on a regular Sunday.

Our All Souls service in November was a particularly poignant, but very much appreciated, occasion where those who have lost loved ones joined for worship and the sharing of memories – this was held in Church but also available online for those unable to be in Church.



Our special Christmas Services (including those for our Remembrance Sunday service which was supported by both the Copthorne Silver Band and the local uniformed organisations who participated through readings and prayers to honour those who made the ultimate sacrifice in conflict) in 2022 saw a combined attendance of more than 1100 people in the time frame of just over 2 weeks.



In addition to Christmas church services, the choir again partnered with the Copthorne Silver Band to provide carol singing at the turning on the lights on the Village Green and various locations around the village. These events were another opportunity to bring Christmas to the village and particularly for those who may otherwise not have had any opportunity for religious encounter over the Christmas period.

We have been very pleased to work with the staff of our local schools in bringing the pupils into the churchyard for the schools' seasonal services. Our 'Open the Book' team have been able to visit the school on a limited number of occasions and for the upcoming year are ready to return more regularly to share Bible Stories at the school assemblies.

Information about church activities is now very accessible, with our website detailing contacts and activities so we can share the vision of the church, bringing community and church together. The website has the capability to book into courses and events online, so reaching out to the local community.

Our church building is generally open during daylight hours on most days either for services or for anyone to use for moments of quiet reflection and a place of peace. We have also facilitated an online prayer board and a WhatsApp prayer group which is much appreciated by our church and village community.

Our church continues to be appreciated by many as a location where life events are celebrated with joy and thanksgiving.

in our TEACHING AND NURTURING

We continue to see people taking part in our Prayer gatherings, Alpha courses and children's & youth groups. We had 4 different Alpha Courses (3 at church and 1 online) They were run in 3 different languages, English, Farsi and Spanish. It has been the largest attendance of Alpha at St John's during the course of one year. Many other groups grew out of these Alpha's such as an online Alpha Course, a Connect Group, and a newly formed Bible Study Group. We have seen several people coming to faith in Jesus Christ and this has been a great joy to our church community. We held 5 Baptism preparation classes, had 41 candidates baptized and a further 20 candidates were confirmed in a service led by the Bishop of Horsham. In the Spring we organized a Marriage preparation course for 4 couples who all got married at St John's in the summer months following.

All our children and youth groups meet on a Sunday. Children and the younger youth meet during the 11am service. The Y6-Y8 group continue to explore the bible, talk about life and pray together. This year we have welcomed our new year 6 cohort and the group is settled and engages enthusiastically in the activities. The leadership team are committed and generous, planning each session and sharing God's love with the young people. On Sunday evening at 7pm the Y9+ group meet and come together to study the bible, play games and occasionally go out together or do something creative such as drawing or writing a song.



At the start of the summer holidays, we again held our annual holiday club event called, 'Summer at St John's.' Our mornings at St John's were a fun way to start the summer holidays. Craft activities, games, worship and stories were led brilliantly by a team of volunteers who welcomed the children and invited them to enjoy the presence of God. We also have seen an increase in our Christian input in teaching and corporate worship at our local school(s), through weekly Christian themed assemblies.

All church members are encouraged to use their gifts of ministry at services - leading, welcoming, serving, reading lessons and leading prayers: we are very grateful to the musicians and singers who freely give of their expertise at both the 9.30am and the 11. 00 am services. We are also grateful to all

who support the preparation and streaming of services online and to those who maintain the Covid safe environment in church through additional cleaning between services.

During 2022 we were able to continue our monthly working parties and associated coffee mornings. This both assists us in the maintenance of the church and churchyard but also provides opportunity for an 'alternative' fellowship where informal discussions can take place. For some attendees this is the only form of 'church' they are comfortable with, and it gives us an opportunity to engage with those individuals and meet them where they are in their faith.

in our acts of GENEROSITY

Our Pastoral Ministry Team keeps in contact and visits those who are sick or lonely in our parish, and continues to provide pastoral engagements before, during and after our regular church services and at our online social events during the year. We have continued to keep in touch with the more vulnerable in our community through our 'Connect' groups maintaining email / WhatsApp / telephone contact with all church members on a regular basis. We have published a weekly online newsletter to keep all members up to date with life at St John's and have additionally printed and delivered this newsletter to those unable to access materials online.

We have several 'care in the community' homes within the parish with residents and their carers attending the Sunday and weekday services, albeit in some instances online in the current climate. Sadly, due to restrictions in place church services at our local care homes did not resume in 2022 due to localised Covid outbreaks, but we are hoping to resume fully in 2023 once it is safe for us to do so.

In 2022 we launched our international café – offering for some an opportunity for integration, for some the learning of the English language and for some purely the opportunity of a coffee, board games and some company. Each café incorporates Christian learning as well as additional resources (such as bibles) in several mother tongues.

Quotes from people attending the I-Café:

'I want to learn English and like talking to the volunteers and practising English'.

'I like the way we are treated. The helpers are excellent people and I feel I am learning slowly'.



I like the cake!'

'We like learning about the country, it is good for our mental health, we meet new people, and it creates better integration into the society. We learn new things and can explore the religion and people of the U.K'.

Quotes from volunteers:

'It is a wonderful opportunity to meet the asylum seekers and learn about other cultures, the diversity and customs of other countries'.

'I love meeting people from all over the world, learning so much and sharing what I have'.

This year we again donated children's bibles to all the year 3's at Copthorne Junior School and Youth Bibles to the Year 6's at their leaver's service.

Social events are a key point of our ministry to the village, enabling church members to invite others to join us. We were delighted to be able to continue these events during 2022. The Social team work hard planning events throughout the year which are well attended by both church members and the village and wider community. Highlights of 2022 included:

- Weekly coffee mornings outside at the coffee bars and at the I-Café
- Monthly coffee mornings in church during the working parties
- Various quiz nights - including a Tearfund themed quiz raising both the profile and funds for the work of Tearfund.
- The return of Jazz on the Green
- Teas and refreshments at the annual Copthorne Carnival.
- The Flower and Produce Show / Harvest Fair which we used to launch our wildflower seeding of an area of the churchyard and our mission to plant trees in and around the village – supported by our local Haskins Garden Centre.

In addition to all this we maintained our commitment to other charitable giving, by supporting local and overseas mission and development agencies and continued to sponsor, produce and distribute our local Copthorne Magazine to all village residents and by publishing it online.

Planned monthly giving continues to the Church Mission Society, for Heather Johnstone at the Rehema project in Tanzania, and Compassion, paying school fees for Ivan in Uganda. Ivan writes with his thanks for his education, his letters inspire us with his expressions of his faith in Jesus.

The Rehema project supports abused women and children by giving them work in a craft workshop and café.

Christian Aid Week was organised again in the delivery of envelopes and co-ordinated central collection points in the village. We continued to support The Children's Society, via home boxes and the collection at the open air Christingle service, and The Royal British Legion at our Remembrance Service.

The church is the village collection point for groceries and toiletries for Crawley Open House, sending them supplies to help them care for the local homeless. Towards the end of the year St John's has also become a partner in the 'Love Your Neighbour' campaign collecting for and promoting this organisation which is providing relief to those facing economic hardship in our local community.

Most of our events are advertised around the village and in our local Copthorne Magazine. The printing and delivery of the bi-monthly Copthorne Magazine is co-ordinated by the church and supported by local advertising. It contains news, events and reports on church and local activities with the 2000 + copies being delivered free to every home in Copthorne by a team of village and church volunteers.

in our speaking up for JUSTICE

We also set a priority that helps us to engage with global justice issues and to connect and support agencies that engage with refugees, migrants, asylum seekers and those who rescue people from modern day slavery. As noted above we have been involved in supporting refugees and asylum seekers who currently reside within our community. Furthermore, we have been actively engaged with our local / county councils and the Home Office and have been advocating the rights of these individuals – for example in provision of education for the children amongst them. As church community we wrote to our own MP highlighting some of the injustices that asylum seekers face, especially the long waiting times they experience before being interviewed. We also continue to be engaging and supporting with charities which are involved with the advocacy of the rights for the more vulnerable in the world such as Christian Aid and Tearfund.

in our care for CREATION

In 2022 we began Forest Church. 3 sessions were held in the autumn and more are planned for 2023. This has been a wonderful opportunity to gather in the churchyard to connect with creation and our creator God.



We continue to be committed to reduce our carbon footprint individually as well as a church Community and would like to become an accredited (Silver or Gold) Eco Church. In 2019 we attained the Bronze Award for Eco Church and recycle materials where possible. In 2022 we started to look into how we can improve our church building to make it fit for purpose and how to deliver improvements to attain the desired next level accreditation. As in the previous year we continued to set aside and seed an area of our churchyard to be a 'wildflower meadow' and encourage nature to thrive. Furthermore, we continued the focus in our Harvest celebration and Harvest Fair was on 'caring for creation' and launching our vision for planting 500 trees in and around the village in the coming years.

The Parish Hub, opened in 2015, is proving of great benefit to church and community alike, accommodating St. John's Sunshine Pre-School, Friday Friends Teas, various sporting activities and exercise classes for all ages. The presence of the Parish Hub has increased the footfall through the churchyard with many villagers enjoying the attractive space. The Parish Hub has a management team which ensures the smooth running of bookings, financial security and a high standard of upkeep. In addition to our volunteers, the church employs a caretaker and assistant

and a Hub co-ordinator – who manages marketing, bookings and some of the day to day issues that arise.

The churchyard is well cared for, which is much appreciated by villagers. Most of the routine maintenance of the church and churchyard is done by volunteers from the church and community at the “First Saturday” work parties and coffee mornings. Team building and refreshments are an important part of these occasions. The churchyard remains in good order for the benefit of the village. Volunteer cleaners and flower arrangers keep the church tidy and attractive week by week.



During Advent this year the churchyard was decorated for Christmas with themes of Hope, Peace, Joy and Love. Four installations were setup outside as well as inside the church. These displays were very well received by the community and saw visits to the churchyard and photos on Facebook posts (many from non-churchgoing members of the community).

PARISH MINISTRY COSTS

We continued to fulfil our contribution to our Parish Ministry Costs for 2022 making a payment of £76,967 to Chichester Diocesan Board of Finance (DBF). We thank all donors to St John's church who have enabled us to do this again for another year. For 2023 we have committed to meet the increased parish share request of £78,795.

The PCC expresses a heartfelt thank you to all who give up their time in running different ministries, providing hospitality, care and outreach and to those looking after our premises. The hard work of each and every one is much appreciated.

Financial Review

The total receipts on general unrestricted funds received were £174,837 (£167,062 for 2021) and are detailed in the Financial Report. Expenditure also increased and the surplus on Unrestricted Funds reduced. It should be noted that a legacy of £10,000 was received in 2021 (£1,000 in 2022).

The value of the Churches invested Endowment Funds fell by £11,917 during 2022 and therefore Total Funds of the Church at the 31st December 2022 were £771,861 (2021 £784,145).

- During 2023, we will be making increasing use of the Parish Giving Scheme operated by Gloucester Diocese. This will streamline the collection of Gift Aid and can also provide for automatic annual increases in pledges to allow for inflation.
- The PCC paid £76,967 to the Diocese towards ministry costs for the stipend, housing and pension costs of the clergy and church insurance as well as a standard sum for diocesan central costs, clergy training and a contribution to the national church fund. This represents the full cost of our Parish Share and has been achieved by encouraging the congregation to give generously.
- During 2022 we provided significant support for the Asylum Seekers in the Parish and our expenditure on both faith and non-faith charitable donations increased considerably

Reserves Policy It is the PCC's policy:

- To maintain a Net asset balance on the general unrestricted funds (excluding property) which equates to approximately three months' worth of unrestricted payments as contingency against unforeseen situations. The closing balance of £51,903 achieves this Policy.
- To invest legacies restricted as to their objects with the churches, charities and local authorities financial provider, CCLA, until such time that suitable beneficiaries are identified by the PCC.

Independent Examiners Report

FIONNA THOMSON
5 Abergavenny Gardens
Copthorne
West Sussex
RH10 3RU
01342 719277

1 September 2022

Dear Sirs,


Review of St John's Church Accounts for year ended 31 December 2022

I have undertaken a review of the annual accounts and the supporting documents for St John's Church for the financial year ending 31 December 2022 and I am pleased to be able to confirm that I have found no material misstatements or omissions. Sample records were agreed back to the ledger balance and in turn agreed back to the year-end accounts. In my opinion adequate records have been kept by the Church and the financial statements are in agreement with the accounting records.

Thank you to Mr Kerry Scott who has provided information and assisted in answering any questions that have arisen during this review process.

Should you have any questions or would like further information please do not hesitate to contact me.

Yours faithfully,



Fionna Thomson MA, FCCA

Structure, Governance and Management.

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

Ex Officio members

Incumbent:	The Rev'd Willem Mauritz
Assistant Curate:	The Rev'd Alexandra Wheeler
Wardens:	Mr David Hornsby Mrs Gillian Hodsdon

Elected Members:	Mr Michael Livesey	Until 2023
	Mr Nigel Cramp	Until 2024
	Mr Jonathan Brueton	Until 2024
	Mrs Susan Williams	Until 2025
	Mrs Lesley Dawson	Until 2025
	Mrs Jan Leftley	Until 2025
	Mrs Anita Findon	TBC
	Mrs Jennifer Wharton	TBC

Appointed Members:	Mr Andrew Taylor	Treasurer then Build Project Lead
	Mr Kerry Scott (from December)	Treasurer
	Mrs Cathy Sexton	Secretary
	Mr Eric Trevett	Safeguarding Officer

Deanery Synod:	Mr Andrew Harpham	Until 2023
	Mr Ian Hornsby	Until 2023

The PCC has appointed Eric Trevett as Safeguarding Officer, who ensures he is up-to-date with Diocesan Safeguarding Policies and that the PCC is advised of any changes. In addition, he maintains the DBS register of those working with children and vulnerable adults or in leadership roles at St. John's. We have recruited more youth workers, leaders and adult carers this year. We are enrolled on the Simple Quality Protects system with the diocese to maintain best practice.

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent, curate, readers licensed to officiate in the church, the Churchwardens), members of the Deanery, Diocesan or General synods and 11 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Church members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

This Trustee's Annual Report was approved by the PCC and signed on their behalf by Rev'd W Mauritz.

Signed 

Date: 13/09/2023

The Parochial Church Council of St John the Evangelist, Copthorne
Statement of Financial Activities
For the year ended 31 December 2022

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	94,939	1,235		96,174	110,844	
Charitable activities	20,208			20,208	10,208	
Other trading activities	45,549			45,549	46,488	
Investments	7,426	2,656		10,082	2,614	
Other receipts	6,715			6,715		
Total income	174,837	3,891	0	178,728	170,154	2
Expenditure on:						
Raising funds	2,830			2,830	25	
Charitable activities	138,110	2,593		140,703	123,152	
Other trading activities	21,457			21,457	40,161	
Other expenditure	1,499			1,499		
Parish Magazine	12,606			12,606		
Total expenditure	176,502	2,593	0	179,095	163,337	3
Net gains (or losses) on investments			(11,917)	(11,917)	12,670	10
Net income or (net expenditure)	(1,665)	1,298	(11,917)	(12,284)	19,487	
Transfers between funds	(638)	638	0	0	0	9
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets						
Other gains/(losses)						
<i>Reconciliation of funds:</i>						
Net movement in funds	(2,303)	1,936	(11,917)	(12,284)	19,487	
Total funds brought forward	469,393	213,216	101,536	784,145	764,658	
Total funds carried forward	467,090	215,152	89,619	771,861	784,145	

The Parochial Church Council of St John the Evangelist, Copthorne

Balance Sheet

As at 31 December 2022

	Total Funds 2,022	Total Funds 2,021	Notes
	£	£	
Intangible assets			
Tangible assets	600,908	606,973	11
Heritage assets			
Endowed investments	89,619	101,537	10
Total fixed assets	690,527	708,509	
Stocks			
Debtors	9,521	8,620	13
Investments			
Cash at bank and in hand	77,969	77,759	
Total current assets	87,490	86,379	
Creditors: Amounts falling due within one year	(6,155)	(10,743)	14
Net current assets or (liabilities)	83,037	75,636	
Total assets less current liabilities	771,861	784,145	
Creditors: Amounts falling due after more than one year			
Provisions for liabilities			
Total net assets or (liabilities)	771,861	784,145	
The funds of the charity:			
Endowment funds	89,619	101,537	
Restricted income funds	215,153	213,216	
Unrestricted funds	467,089	469,392	
Revaluation reserve			
Total charity funds	771,861	784,145	12,15

The notes on pages 13 to 23 form part of these accounts.

This Financial Report for the year ended 31st December 2022, including the notes following, was approved by the PCC and signed on its behalf by The Revd. Willem Mauritz.



Date 13/09/2023

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

1 Accounting policies

Basis of preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and the Church Accounting Regulations 2006, in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities, (SORP (FRS 102)).

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

Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes.

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds for which the capital must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

Income and endowments

All income and endowments, accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Statutory fees for weddings and funerals are recognised when the office occurs. Rental fees are recognised in accordance with the rental agreement, when receipt is probable.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised either: a - when received, or b - in the case of concerts: for the year in which the event occurs, irrespective of date of receipt. Advance bookings are included in creditors until the concert has taken place.

Magazine advertising income is recognised when the magazine is published.

Rents from property are recognised in accordance with the rental agreements, when receipt is probable.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

The Parochial Church Council of St John the Evangelist, Cophorne

Notes to the Financial Report

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold.

Unrealised gains and losses are accounted for on revaluation at 31 December.

Expenditure

Expenditure is recognised when there is evidence of entitlement, payment is probable, and the amount can be measured reliably.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011.

Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2000 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £2000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

Land and buildings	Nil
Ride on lawnmower	33%
Fixtures and fittings	25%
Audio visual equipment	25%
Office equipment	33%

No depreciation is provided on freehold buildings as the useful economic life of these assets exceeds 50 years and residual values so high that potential depreciation would be immaterial. It is the PCC's policy to maintain these assets in a continual state of sound repair. Resulting from regular impairment reviews, provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors, less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

2. Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£
Planned giving (excl. tax refunds)	67,016	310	67,326	60,858
Loose cash collections	6,474		6,474	10,246
Other special appeals	2,573		2,573	1,638
Gift Aid recoverable	17,759	175	17,734	26,251
Legacies	1,000		1,000	10,000
Grants		750	750	1,850
Other Funds Generated	317		317	
Donations and legacies	94,939	1,235	96,174	110,844
Fees for weddings & funerals	9,734		9,734	10,208
Fund raising	10,474		10,474	
Charitable activities	20,208		20,208	10,208
Parish hub hiring fees	33,252		33,632	2,713
Magazine advertising fees	11,917		11,917	21,902
Other trading activities	45,549		45,549	11,671
Bank & CBF deposit interest	306	2,656	2,962	46,488
Rent from WPC for South Room	7,120		7,120	
Investments	7,426	2,656	10,082	2,614
Other receipts(Insurance Claim)	6,714		6,714	
Total income and endowments on all funds	174,837	3,891	178,728	170,154

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

3. Analysis of expenditure

	Unrestrict ed Fund	Restrict ed Fund/s	Total Funds 2022	Total Funds 2021
	£	£	£	£
Special appeals costs				
Stewardship costs				
Other fundraising costs	2,830		2,830	25
Cost of raising funds	2,830		2,830	25
Charitable grants and donations	4,061		4,061	1,751
Mission & evangelism costs	1,522		1,522	1,508
Diocesan parish share	76,967		76,967	74,035
Clergy and other people's expenses	4,189		4,189	784
Salaries and honoraria incl NI	14,125		14,125	14,220
Upkeep of services	10,690		10,690	3,091
Church running costs	11,740		11,740	15,964
Church maintenance and repair	5,073		5,073	1,171
Upkeep of churchyard		2,593	2,593	1,121
Parsonage costs	3,402		3,402	3,167
Depreciation	6,066		6,066	6,065
Governance	275		275	275
Cost of charitable activities	138,110	2,593	140,703	123,152
Parish hub running costs	21,457		21,457	23,880
Wedding & funeral fees & costs	1,499		1,499	3,700
Parish magazine costs	12,606		12,606	11,228
Loan interest	0		0	104
Cost of other trading activities	35,562		35,562	40,161
Total expended on all funds	176,502	2,593	179,095	163,337

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

4. Missionary and charitable giving

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
<i>Church Mission Society - Rehema</i>	480			480	930
<i>Donations of Bibles</i>	1,290			1,290	
<i>Water Aid</i>	26			26	
<i>Asylum Seekers Support</i>	2,591			2,591	
<i>Compassion UK</i>	336			336	411
<i>Tearfund</i>	680			680	400
<i>Other charities</i>	180			180	10
	5,583			5,583	3,259

5. Staff costs

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Remuneration					
<i>Wages, salaries, tax, NI and pension costs</i>	26,952	1,357		28,309	14,220
	26,952	1,357		28,309	14,220

No person received remuneration in excess of £60,000.

6. Payments to PCC members

Mrs L Dawson received £322 in her role as vergers. Mr N Cramp received £3,822 as an employee of the church.

Other payments were made to PCC members in the year for reimbursement of expenses incurred on behalf of the PCC:

- Clergy support: Council tax £2,914, water £293, travel and other miscellaneous expenses £4,189.
- Five PCC members received reimbursement for administrative, fundraising and maintenance expenses amounting in total to £434.72

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

7. Transactions with related charities

St John's Sunshine Pre School is a separate charity, a related party to this PCC. During 2022 £9,080 (2021 £5,108) was paid to St John's Church from St John's Sunshine Pre School for use of the Parish Hub and for parish magazine adverts.

8. Governance

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Independent examination	275			275	275
Total	275	0	0	275	275

9. Transfers between funds

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Transfer for churchyard expenses	(638)	638		0	0
Total	(638)	638		0	0

10. Fixed assets - Investments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022
	£	£	£	£
Market value 1 January 2022			101,537	101,537
Disposals at carrying value				
Purchases at cost				
Net gains and revaluation			(11,917)	(11,917)
Market value 31 December 2022			89,619	89,619

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

11. Tangible fixed assets

	Freehold land and buildings	Audio visual equipment	Total fixed assets
	£	£	£
Cost or valuation			
At 1 January 2022	588,777	24,261	613,038
Additions			
Disposals			
Revaluation			
At 31 December 2022	588,777	24,261	613,038
Charge for impairment			
At 1 January 2022		(6,065)	(6,065)
Charge for Impairment		(6,066)	(6,066)
Disposals			
Revaluation			
At 31 December 2022		12,131	12,131
Net book amounts			
At 31 December 2022	588,777	12,131	600,907
<i>At 31 December 2021</i>	588,777	18,196	606,973

The freehold land and buildings comprise the Parish Hub building. The historical cost of this property was £588,777. In the opinion of the PCC its current market value is estimated to be in excess of the historical cost.

12. Net assets by fund

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Fixed assets for church use	385,754	215,153		600,907	<i>606,973</i>
Investment fixed assets			89,619	89,619	<i>101,537</i>
Current assets (except cash)	9,521			9,521	<i>8,620</i>
Cash, at bank and on deposit	77,969			77,969	<i>77,759</i>
Current liabilities	(6,155)			(6,155)	<i>(10,743)</i>
Long term liabilities					
	467,089	215,153	89,619	771,861	<i>784,145</i>

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Notes to the Financial Report

13. Debtors

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Income tax recoverable	4,402			4,402	5,676
Prepayments and accrued income	1,390			1,390	
Magazine Advert Fees Due	1,889			1,889	
Other debtors	1,840			1,840	2,944
	9,521	0	0	9,521	8,620

14. Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	<i>Total Funds 2021</i>
	£	£	£	£	£
Deferred income					
Accruals for utilities and other costs	2,471			2,471	6,776
Other creditors	3,684			3,684	3,967
	6,155	0	0	6,155	10,743

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Notes to the Financial Report

15. 2021 Comparatives for the statement of financial activities

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2021
	£	£	£	£
Income and endowments from:				
Donations and legacies	109,684	1,160		110,844
Charitable activities	10,208			10,208
Other trading activities	46,488			46,488
Investments	682	1,933		2,614
Other receipts				
Total income	167,062	3,093	0	170,154
Expenditure on:				
Raising funds	25			25
Charitable activities	120,200	2,951		123,152
Other trading activities	40,057	104		40,161
Other expenditure				
Total expenditure	160,282	3,055	0	163,337
Net gains (or losses) on investments	0	0	12,670	12,670
Net income or (net expenditure)	6,780	38	12,670	19,487
Transfers between funds	(995)	995	0	19,487
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets				
Other gains/(losses)				
<i>Reconciliation of funds:</i>				
Net movement in funds	5,785	1,033	12,670	19,487
Total funds brought forward	463,608	212,183	88,867	764,658
Total funds carried forward	469,393	213,216	101,537	784,145

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Financial Report

16. Statement of funds

Fund income and expenditure and final balances are as follows:

	Balances b/fwd 01/01/22	Income	Expenditure	Transfers Other gains and losses	Balances c/fwd 31/12/22
	£	£	£	£	£
Faith Arnold trust	55,454			(6,528)	48,926
Payne grave fund	300				300
Churchyard trust	45,782			(5,389)	40,393
Total of all endowed funds	101,536			(11,917)	89,619
Fabric fund	4,152	1,455			5,607
Annex fund	51,199	481			51,680
Building fund	157,865				157,865
Churchyard fund	(994)	1,955	(2,593)	1,632	0
Total of all restricted funds	212,222	3,891	(2,593)	1,632	215,152
General fund	55,201	174,837	(176,502)	(1,632)	51,903
Designated building fund	410,312				410,312
Legacy fund	4,874				4,874
Total of all unrestricted funds	470,387	174,837	(176,502)	(1,632)	467,090
Total funds	784,145	178,728	(179,095)	(11,917)	771,861

Explanation of funds

Endowed funds are required by the donors to be invested and the income spent on specific objectives

The Faith Arnold trust is a permanent endowment, invested in CBF Investment Fund shares, which requires the income to be spent on the maintenance and improvement of the church building.

The Payne grave fund is a permanent endowment, invested in CBF Investment Fund shares, which requires the income to be spent on the maintenance of the churchyard.

The Churchyard trust is a permanent endowment, invested in CBF Investment Fund shares, which requires the income to be spent on the churchyard and outdoor areas.

Restricted funds are not invested permanently but are to be spent within reasonable timescales.

The Fabric Fund is restricted to the maintenance and improvement of the church building.

The Annex fund is restricted to the *Link* project to extend the church building, increase the space available for worship and provide a more flexible and functional space. The Building fund is restricted and was used to fund the development of the church office.

The Churchyard Fund is restricted to the maintenance of the churchyard and outdoor areas.

Unrestricted funds are not subject to any donor restrictions and can be spent as the PCC decides. The unrestricted fund includes amounts designated for the building of the Parish Hub, and also an unrestricted legacy which has been set aside for specific uses to be determined by the PCC.