

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 2023

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Website: www.copthornechurch.org

Incumbent: The Reverend Willem Mauritz,

The Vicarage, Church Road, Copthorne, RH10 3RU

Assistant Curate: Reverend Alexandra Wheeler

*Independent Examiner: : Chaweevan Williams FCCA, Verdant Accountants Ltd, 20-22 Wenlock Road,
London N1 7GU.*

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Trustees Annual Report for 2023

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.

Our vision and objectives to drive our activities for the coming 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 2023 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 since 2021. Our weekly church 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 132.



We continue to do our 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 2023 saw a combined attendance of more than 1100 people in the time frame of just over 2 weeks.

At our Harvest Festival, Remembrance Sunday and Christmas church services we were able to partner again with the Copthorne Silver Band. These events were another opportunity to bring the village people to well organised church events and gives opportunities to engage with 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 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 3 different Alpha Courses (2 at church and 1 online) Many other groups grew out of these Alpha's We have seen several people coming to faith in Jesus Christ and this has been a great joy to our church community. We held 4 Baptism preparation classes, had 17 candidates baptized and a further 29 candidates were confirmed in a service led by the Bishop of Lewes. In the Spring we organized a Marriage preparation course for 2 couples who 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 2023 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.



In 2023 we continued 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.

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 2023. 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 2023 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 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 2200 + 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 2023 we ran 3 Forest Church sessions. 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 in the years 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 2023 we started to look into how we can improve our energy consumption. 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 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.



PARISH MINISTRY COSTS

We continued to fulfil our contribution to our Parish Ministry Costs for 2023 making a payment of £78,587 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 2024 we have committed to meet the increased parish share request of £81,169.

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 were £174,800 (2022 £174,837) and are detailed in the Financial Report. Expenditure also increased to £174,550 which resulted in a small surplus on Unrestricted Funds of £250.

It should be noted that we received £11,576 from Mid Sussex District Council by way of a Section 106 Grant to cover the costs of installing Air Conditioning in the Hub. This increased income and the value of our Fixed Assets.

Each year the Churches invested Endowment Funds are revalued and at 31st December they were £8,404 higher than the previous year; as a result Total Funds of the Church at the 31st December 2023 were £779,862 (2022 £771,861).

Other highlights of the financial year:

- The Hub contributed over £18,500 including rental income from the Parish Council, towards Church Funds with income from lettings increasing significantly over 2022. Sunshine Preschool has now moved to a new location so will no longer be our principal “tenant”. However, other organisations have filled the gap and we are optimistic that letting income for 2024 will again be strong.
- During 2023, many of our regular donors have switched to the Parish Giving Scheme. PGS now collects nearly half of all our regular donations and has streamlined the collection of Gift Aid for those donations.
- The Church paid our full Parish Share of £78,587 to the Diocese towards ministry costs for the stipend, housing and pension costs of the clergy and for diocesan central costs, clergy training and a contribution to the national church fund.
- During 2023 St Johns has continued its work amongst Asylum Seekers and those recently granted leave to remain. Through the generous donations of our worshippers it is possible to sustain significant expenditure on both faith and non-faith charitable donations.

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 £75,418 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.

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
Associate Vicar:	The Rev'd Alexandra Wheeler
Curate:	The Rev'd Fiona Coldicott
Wardens:	Mr David Hornsby Mrs Gillian Hodsdon

Elected Members:	Mr Jonathan Brueton	Until 2024
	Mr Nigel Cramp	Until 2024
	Mrs Lesley Dawson	Until 2025
	Mrs Anita Findon	Until 2025
	Mrs Jan Leftley	Until 2025
	Mr Michael Livesey	Until 2026
	The Rev'd Elizabeth Logan	Until 2026
	Mrs Maralyn Smith	Until 2026
	Mr Andrew Taylor	Until 2026`
	Mr John Wells	Until 2025
	Mrs Jennifer Wharton	Until 2025
	Mrs Susan Williams	Until 2025

Appointed Members:	Mr Kerry Scott	Treasurer
	Mrs Cathy Sexton	Secretary
	Mr Eric Trevett	Safeguarding Officer

Deanery Synod:	Mr Andrew Harpham	Until 2026
	Mr Ian Hornsby	Until 2026

Eric Trevett is the church's Safeguarding Officer, who ensures he is up-to-date with Diocesan Safeguarding Policies and that the PCC is advised of any changes. In addition, Monica Polley 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 26/05/24

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to The PCC of St John Evangelist Copthorne (Charity no 1155185) on the financial statements of the charity for the year ended 31 December 2023 which comprise the statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ('the Act'). The Charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Charities Act, follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act, and state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that:

- (1) In connection with my examination, no material matters have come to my attention which give me cause to believe that, in any material respect:
 - the accounting records were not kept in accordance with section 130 of the Charities Act; or
 - the accounts did not accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Report) Regulation 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.
- (2) 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.



Chaweevan Williams FCCA
Chartered Certified Accountants
Verdant Accountants Limited
20-22 Wenlock Road
London
N1 7GU

Date: 31 May 2024

Statement of Financial Activities
For the year ended 31 December 2023

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	110,900	1,100	0	112,010	96,175	
Other trading activities	43,603	0	0	43,603	45,549	
Investments	10,456	2,238	0	12,694	10,082	
Income from charitable activities	9,841	180	0	10,021	20,208	
Other income	0	0	0	0	6,714	
Total income	174,800	3,528	0	178,328	178,728	
Expenditure on:						
Raising funds	3,769	0	0	3,769	2,830	
Charitable activities	135,721	4,181	0	139,902	140,702	
Trading activities	35,061	0	0	35,061	34,064	
Other					1,499	
Total expenditure	174,551	4,181	0	178,731	179,095	
Net gains (or losses) on investments	0	0	8,404	8,404	(11,917)	
Net income or (net expenditure)	249	(653)	8,404	8,001	(12,284)	
Transfers between funds	(2,098)	2,098	0	0	0	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets						
Other gains/(losses)						
<i>Reconciliation of funds:</i>						
Net movement in funds	(1,849)	1,445	8,404	8,001	(12,284)	
Total funds brought forward	467,090	215,152	89,619	771,861	784,145	
Total funds carried forward	465,241	216,597	98,023	779,862	771,861	

Balance Sheet

As at 31 December 2023

	Total Funds 2023	Total Funds 2022	Notes
	£	£	
Tangible assets	606,418	600,908	11
Endowed investments	98,023	89,619	10
Total fixed assets	704,441	690,527	
Debtors	8,582	9,520	13
Cash at bank and in hand	72,485	77,969	
Total current assets	81,067	87,489	
Creditors: Amounts falling due within one year	(5,647)	(6,155)	14
Net current assets or (liabilities)	75,420	81,334	
Total assets less current liabilities	779,862	771,861	
Creditors: Amounts falling due after more than one year			
Provisions for liabilities			
Total net assets or (liabilities)	779,862	771,861	
The funds of the charity:			
Endowment funds	98,023	89,619	
Restricted income funds	216,597	215,153	
Unrestricted funds	465,242	467,089	
Revaluation reserve			
Total charity funds	779,862	771,861	12,16

The notes on pages 27 to 36 form part of these accounts.

This Financial Report for the year ended 31st December 2023, including the notes following, was approved by the PCC and signed on its behalf by The Revd. Willem Mauritz.



Date26/05/24.....

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

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.

All other income

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

Gains and losses on investments

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

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.

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 Accounts

2. Analysis of income and endowments

	Unrestricted	Restricted	Total	Total Funds
	Funds	Funds	Funds 2023	2022
				£
Planned giving (excl. tax refunds)	60,086	110	60,196	67,326
Loose cash collections	5,450	0	5,450	6,474
Other special appeals	5,564	0	5,564	2,573
Gift Aid recoverable	24,495	0	24,495	17,734
Legacies	0		0	1,000
Grants	11,576	1,000	12,576	750
Other Funds Generated	3,730	0	3,730	317
Donations and legacies	110,901	1,110	112,011	96,174
			0	
Fees for weddings & funerals	4,726	180	4,906	9,734
Fund raising	5,115	0	5,115	10,474
Charitable activities	9,841	180	10,021	20,208
	0		0	
	0		0	
Parish hub hiring fees	32,804	0	32,804	33,632
Magazine advertising fees	10,798	0	10,798	11,917
Other trading activities	43,603	0	43,603	45,549
	0		0	
Bank & CBF deposit interest	2,956	2,238	5,194	2,962
Rent from WPC for South Room	7,500	0	7,500	7,120
Investments	10,456	2,238	12,694	10,082
Insurance Claims			0	6,714
Total income and endowments on all funds	174,800	3,528	178,328	178,728

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

3. Analysis of expenditure

	Unrestricted Funds	Restricted Fund/s	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other fundraising costs	3,769	0	3,769	2,830
Cost of raising funds	3,769	0	3,769	2,830
Charitable grants and donations	1,786	0	1,786	4,061
Mission & evangelism costs	1,003	0	1,003	1,522
Diocesan parish share	78,587	0	78,587	76,967
Clergy expenses	2,684	0	2,684	4,189
Salaries and honoraria incl NI	18,235	0	18,235	14,125
Upkeep of services	8,886	0	8,886	10,690
Church running costs	9,871	0	9,871	11,740
Church maintenance and repair	3,932	0	3,932	5,073
Wedding & funeral fees & costs	805	0	805	1,499
Upkeep of churchyard	0	4,181	4,181	2,593
Parsonage costs	3,592	0	3,592	3,402
Governance	275	0	275	275
Cost of charitable activities	129,655	4,181	133,836	140,703
Parish hub running costs	21,660	0	21,660	21,457
Parish magazine costs	13,401	0	13,401	12,606
Cost of other trading activities	35,061	0	35,061	35,562
Depreciation	6,065	0	6,065	6,065
Total	174,550	4,181	178,731	179,095

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

4. Missionary and charitable giving

	Total Funds	Total Funds
	2023	2022
	£	£
Church Mission Society - Rehema	648	480
Donations of Bibles	1286	1290
Water Aid	35	26
Asylum Seekers Support	83	2591
Compassion UK	336	336
Tearfund	686	680
Bereavement Support	85	0
Other charities	250	180
	3409	5583

5. Staff costs

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Fund/s	2023	2022
	£	£	£	£
Remuneration				
<i>Wages, salaries, tax, NI and pension costs</i>	35,324	1,981	37,305	28,309

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

6. Payments to PCC members

Mrs L Dawson received £238 in her role as vergers. Mr N Cramp received £4,760 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 £3,060, water £532, travel and other miscellaneous expenses £2,684
- Five PCC members received reimbursement for administrative, fundraising and maintenance expenses amounting in total to £162

7. Transactions with related charities

St John's Sunshine Pre School is a separate charity, a related party to this PCC. During 2023 £8,118(2022 £9,080) 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.

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

8. Governance

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	<i>Total Funds 2022</i>
Independent Examination	£ 275	£	£	£ 275	£ 275
Total	275	0	0		275

9. Transfers between funds

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	<i>Total Funds 2022</i>
Transfer for churchyard expenses	£ (2,098)	£ 2,098	£	£ 0	£ 0
Total	(2,098)	2,098		0	0

10. Fixed assets - Investments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023
Market value 1 January 2023	£	£	£ 89,619	£ 89,619
Disposals at carrying value				
Purchases at cost				
Net gains and revaluation			8,404	8,404
Market value 31 December 2023			98,023	98,023

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

11. Tangible fixed assets

	Freehold land and buildings	Audio visual equipment	Hub Air Conditioning	Total fixed assets
	£	£		£
Cost or valuation				
At 1 January 2023	588,777	24,261	0	613,038
Additions : Hub Air Conditioning			11,576	
Disposals				
Revaluation				
At 31 December 2023	588,777	24,261	11,576	624,614
Charge for impairment				
At 1 January 2023	-	12,131		
Charge for Impairment	-	6,065		
Disposals	-			
Revaluation	-			-
At 31 December 2023	-	18,196	0	18,196
Net book amounts				
At 31 December 2023	588,777	6,065	11,576	606,418
<i>At 31 December 2022</i>	588,777	12,131	0	600,908

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.

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

12. Net assets by fund

	Unrestricted	Restricted	Endowed	Total Funds	Total Funds
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
Fixed assets for church use	427,953	178,465		606,418	600,907
Investment fixed assets			98,023	98,023	89,619
Current assets (except cash)	7,971	612		8,583	9,521
Cash, at bank and on deposit	21,356	51,129		72,484	77,969
Current liabilities	-5,176	-471		-5,647	-6,155
Long term liabilities					
	452,104	229,735	98,023	779,861	771,862

13. Debtors

	Unrestricted	Restricted	Endowed	Total Funds	Total Funds
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
Octopus Deposits refundable	3,264			3,264	
Income tax recoverable	1,648			1,648	4,402
Hub Rents due	194			194	1,390
Hub recharges due	1,366			1,366	
Magazine Advert Fees Due	489			489	1,889
Interest Income	616			616	
Christmas Period Income	1,005			1,005	1,839
	8,582	0	0	8,582	9,520

14. Creditors: amounts falling due within one year

	Unrestricted	Restricted	Endowed	Total Funds	Total Funds
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
Prepayments for Weddings and Funerals	728			728	2,471
Hub Deposits held	2,600			2,600	3,684
CVSG		32		32	
Diocesan Fees Due		461		461	
Sundry Creditors	1,816	10		1,826	
	5,144	493	0	5,647	6,155

The Parochial Church Council of St John the Evangelist, Copthorne
Notes to the Accounts

15. 2022 Comparatives for the statement of financial activities

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	94,939	1,235		96,174
Charitable activities	20,208			20,208
Other trading activities	45,549			45,549
Investments	7,426	2,656		10,082
Other receipts	6,715			6,715
Total income	174,837	3,891	0	178,728
Expenditure on:				
Raising funds	2,830			2,830
Charitable activities	138,110	2,593		140,703
Other trading activities	21,457			21,457
Other expenditure	1,499			1,499
Parish Magazine	12,606			12,606
Total expenditure	176,502	2,593	0	179,095
Net gains (or losses) on investments			(11,917)	(11,917)
Net income or (net expenditure)	(1,665)	1,298	(11,917)	(12,284)
Transfers between funds	(638)	638	0	0
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)
Total funds brought forward	469,393	213,216	101,536	784,145
Total funds carried forward	467,090	215,152	89,619	771,861

The Parochial Church Council of St John the Evangelist, Copthorne

Notes to the Accounts

16. Statement of funds

Fund income and expenditure and final balances are as follows:

	Balances 1 st January 2023	Income	Expenditure	Transfers/ Revaluation	Balances 31 st December 2023
	£	£	£	£	£
Faith Arnold trust	48,926			4,603	53,529
Payne grave fund	300				300
Churchyard trust	40,393			3,801	44,194
Total of all endowed funds	89,619			8,404	98,023
Fabric fund	5,607	1,335			6,943
Annex fund	51,680	90			51,745
Building fund	157,865	20			157,910
Churchyard fund	0	2,083	(4,181)	2,098	0
Total of all restricted funds	215,152	3,528	(4,181)	2,098	216,598
General fund	53,606	122,097	(152,491)	13,384	36,596
Hub Fund	0	50,820	(22,060)	(17,184)	11,576
Designated building fund	410,312	1,883			412,195
Legacy fund	4,874				4,874
Total of all unrestricted funds	467,090	180,873	(186,102)	(2,098)	465,241
Total funds	771,861	178,328	178,732	8,404	779,861

Note: a Transfer of £1,703 was made from the General Fund to the Hub Fund on 1st January 2023.

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.