

Trustees' Annual Report and Financial Statements

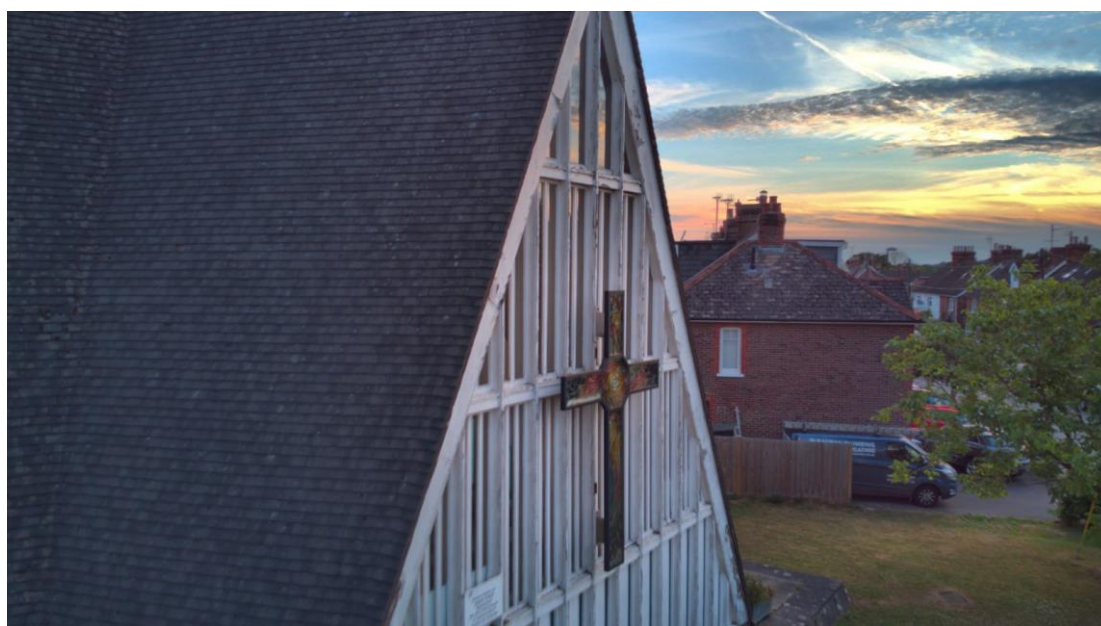
of The Parochial Church Council of the Ecclesiastical Parish of

St John's Church, Broadbridge Heath

St John's Church, St John's Hall, Church Road, Broadbridge Heath, RH21 3LD

Registered Charity No. 1195316

For the year ended 31 December 2022



Contents:

Page	
1	Trustees' Annual Report
6	Financial Review
7	Structure, Governance and Management
9 - 19	Financial Statements
20	Independent Examiner's Report

Website: www.stjohnsbbh.org.uk

Incumbent: The Rev'd Dr Mark Lavender

Independent examiner: Mrs Marti Stenton ACA, Morris Palmer Limited,
Barttelot Court, Barttelot Road, Horsham, West Sussex, RH12 1DQ

Bankers: NatWest, 47 Carfax, Horsham, West Sussex, RH12 1FD
CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

The PCC of St John's Church

Trustees' Annual Report 2022



Aim and Purposes

St. John's PCC has the responsibility of cooperating with the incumbent, the Reverend Doctor Mark Lavender, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church building and church hall situated at Church Road, Broadbridge Heath.

Vision Statement

As a Charismatic Evangelical Church, we want to be rooted in the Word and moving in the Spirit, rather like two facets of a boat – the anchor and the propeller. The anchor represents the Word of God, which is the foundation of our belief. We believe that the bible is our reference point in establishing God's word for St John's and that "all scripture is inspired by God and is useful for teaching, for reproof, for correction, and for training in righteousness, so that everyone who belongs to God may be proficient, equipped for every good work." (2 Tim 3:16-17). The propeller represents the Holy Spirit, who is our guide and who ignites us with a passion to love God and serve all. It is the Spirit who gives us gifts to build Christ's body, bring us to spiritual maturity, reveals Jesus and equips us for ministry and mission. "But you shall receive power when the Holy Spirit has come upon you; and you shall be witnesses to Me in Jerusalem, and in all Judea and Samaria, and to the end of the earth." (Acts 1:8)

As a church we aim to...

Be expectant.

We are a people of hope and faith. We believe in a God of transformation and redemption. We believe that even in the darkest place, Christ's light can shine and bring life. We expect to see the supernatural in our lives as we pray and invite the Holy Spirit to impact us.

Experience God.

We believe in a God who is immanent. Just as Jesus was present in the midst of creation, the Holy Spirit is now present, within every believer and we can experience his power and presence today. We believe that God heals today and that as we pray and seek his presence, He is with us.

Pursue Maturity.

We believe that as we spend time in God's presence both corporately and individually, our wills become more aligned to God's will and we begin to know God's heart for the world and for ourselves. We want to be people who are like a tree planted by streams of living water (Psalm 1) and who meditate on and depend on the instruction of the Lord and not be like chaff which is blown around by circumstance.

Encourage vulnerability.

We believe that authenticity is important. We should share our fears and difficulties with one another knowing that our community is one of grace and acceptance. None of us is perfect and we all fall short, but there is one who is 100% faithful, Jesus Christ and his sacrifice and victory on the cross means that no matter who we are and what we have done, provided that "if you confess with your lips that Jesus is Lord and believe in your heart that God raised him from the dead, you will be saved." (Romans 10:9)

Champion unity.

We believe that the church is the body of Christ and as such we are united in Him and are called to love one another so that “the whole body, joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work”.

Reveal Jesus.

We believe that our purpose as the church is to reveal our saviour Jesus to the world. Jesus is the only one who can set us free from our self-destruction as we have turned away from God. Jesus offers us forgiveness, redemption and healing. Jesus revealed the perfect love of the Father in his ministry and we are called to do the same through the power of the Holy Spirit: “But when the Helper comes, whom I shall send to you from the Father, the Spirit of truth who proceeds from the Father, He will testify of Me.” (John 15:26).

Know Truth.

We believe that the bible is God’s word for us, today and that it is as relevant now as it was in 1st Century Palestine. We believe that as Christians we are children of God and as such we want to live in the knowledge that God loves us unconditionally and want to try to see others like that too, to see others as having an infinite worth and not to expect them to have to prove themselves to us and through that demonstrate God’s love for one another.

Build Kingdom.

We believe that the kingdom of God is both here already but is also yet to come in its fulness. We acknowledge that much of what we see around us is not part of the kingdom of God. We believe that where two or more people meet together in Jesus’ name – he is present and where God is, his kingdom is. We also, if we are believers, carry his Spirit in us and so as kingdom carriers we can impact the world around us by praying your kingdom come into every situation we find ourselves.

Pray Together.

We believe in building each other up in Christ. Prayer is the way that we do that and acknowledge that it’s not us that are the solution to one another’s problems – it’s Jesus. If we simply let someone share their needs with us and we comfort them, that’s great, but we can produce an unhealthy dependence on ourselves. We want to both be lifting one another’s burdens to God the author and perfecter of our faith.

Church Growth

We also have a commitment to growth (both numerically and in Christian maturity) and see this happening through a number of different mediums namely through:

Covenant – our relationships with one another and with God

Community – our ability to gather as a church and local community and encourage one another

Children – our appeal to the younger generation and their families

Conference – our ability to gather together with other churches and learn from one another

Objectives and Activities

The PCC is committed to enabling as many people as possible to attend our church and to become part of our worshipping community at St. John’s. Our regular services take place at 8:30am and 10:30am, the latter being accessible via a YouTube link which is sent via email to members of the church and others who cannot attend in person.

The PCC is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church. The trustees believe that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers;
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole.

It is important that we maintain the fabric of St. John's church building and hall as well as future proofing our provision. To facilitate this, we have recently appointed an architect and set up a renewal team who will oversee the replacement of the main church windows, a new church heating system and look at ways to make better use of our current facilities. We are also in the process of setting up an eco-church group.

Achievements and Performance

Church Services and meetings

By the end of 2022, our Sunday morning services had an average attendance of around 60-65 adults and 20 children for the 10:30 service and 25-30 adults for the early service.

We have increased our offer of services and fellowship through holding termly evening services (called Encounter) which have a more informal, contemporary feel, as well as a busy social calendar which includes activity afternoons, regular meals and walks. We have also increased the number of home groups (midweek groups which gather in homes to study and pray together) and introduced 'Connect Groups'.

We have also encouraged more ecumenical fellowship by becoming more active within the Horsham Churches Together network, hosting leaders' events and attending combined services as well as attending the local Deanery chapter. Three members of the PCC sit on the deanery synod (Liz New, Barbara Storer and Kate Discombe). This provides the PCC with an important link between the parish and the wider structures of the church.

Particular highlights for the year have been:

Diocesan Growth Course – attended by 12 members of the church. St John's was selected along with 15 other churches by Chichester Diocese to pilot their church growth course. This course was designed to encourage churches to look at various aspects of church life to see where we might grow. Topics included Culture, Collaboration, Welcome, Worship, Discipleship, Evangelism, Growing Younger, Hidden Leopards (what God is already doing) and Retaining Volunteers. Part of the process involved a meeting with the Diocesan Mission Team and resulted in the successful bid for a Mission Fund award of £30k over 3 years from Chichester Diocese in order to appoint a Youth and Children's Team coordinator.

Connect Groups – In Lent 2022 we introduced the idea of Connect Groups. The challenge to the congregation was to meet weekly during the period of 40 days of Lent with others in groups to encourage more social 'connections' after the Covid pandemic and the inevitable isolation that it caused. They provided opportunities to engage with others through study, sport or social activities.

Examples included bible studies, indoor bowls, running and climbing groups, a dinner club, art and relaxation groups, walks and prayer.

HCT Good Friday Service – it was great to join together with the other 32 churches across Horsham on Good Friday to worship together and the vicar had the privilege of speaking at the bandstand to over 300 people in the town centre.

Easter Sunday – a chance to celebrate renewal and new life. Always a highlight of the year.

Jubilee Village picnic and Village fete – St John's was represented at both of these key events in the life of the village with stalls and activities for children.

Adult baptisms - in September we again hired the Diocesan baptismal pool and were able to baptise a new believer from Iran alongside one of our most regular and loyal members of the congregation.

Harvest Supper - in October our Mission Team organised an evening meal in support of our mission partners in Uganda accompanied by a drum workshop for the young people.

All Saints/Halloween outreach – on the evening of 31st October we set up a 'Light' station at the church and enjoyed giving out over 100 'bags of joy' which included gospels (and sweets!), along with hot chocolate and candy floss and received a lot of positive comments from local residents.

Alpha- We ran the popular alpha course in the Autumn term, attended by 12 individuals for a meal and a discussion group once a week for 15 weeks. This was the highlight of the week for some and an opportunity to welcome two new families into the church.

Children's praise celebration - In December we repeated last year's popular event with Doug Horley, where we welcomed over 120 children and their parents into the church building, many who have never attended St John's church before. This was accompanied by an opportunity to welcome the whole of the local primary school to view a matinee performance (360 pupils).

Christmas services – These attracted over 500 individual attendances between the nativity service (81), 9 lessons and carols (122), Christingle (162), Midnight communion service (50) and Christmas Day (90) services. They provided a real opportunity to celebrate Christmas together with the Christingle service a particular highlight given the large number of non-church members who attended.

Our Electoral role number has dropped a little since last year to 139, although there are a number of people waiting to join the role having joined the church over the past six months and we anticipate numbers increasing again, particularly amongst young families.

We celebrated 3 baptisms and 3 weddings and took 5 funerals in our church building in the last year.

The Church Hall and local Community

We have made further progress over the past year into connecting with the local community and community providers. We hold monthly assemblies at the local primary school, attend monthly meetings with the parish council (and other local community groups) and visit the local care home biweekly.

Our church hall has continued to increase in use, with regular hall-hirers for community groups including WI, exercises classes, toddler group, puppy training and social events as well as the usual village lunch, community café and other social events.

The village magazine (edited by a member of St John's) is physically distributed monthly to all residents within Broadbridge Heath and Wickhurst Green (approximately 3,000 homes) and includes a message from the church and also opportunities for community groups to share their news and activities.

Pastoral Care

St John's has four Pastoral Facilitators (Vivien Herbert, Audrey Lee, Hazel Lamb and Heather Nye) who meet regularly with the clergy to discuss and pray for individual needs of the church members and the community. The pastoral team involves a large number of others who contribute through visits, lifts, meals and phone calls and are identified through Church Suite (our church administration software) using tags (an electronic method of identifying members of the church who are willing to volunteer).

The church has a Prayer Chain which is coordinated by one individual in collaboration with the clergy and involves prayer requests being disseminated to members of the prayer team. There has also been a WhatsApp and specific women's Re:treat group which are used to communicate prayer and other general needs. In more complex situations, we are careful to signpost to professional organisations wherever appropriate, including regular updates to and from the safeguarding officer at all PCC meetings.

Mission

The church has a Missions Team which meets regularly to discuss our giving as a church and ways to support a number of missionary families connected to St John's of which there are currently 4 (in Uganda, Greece, Panama and Brazil) who each received £1200 during the year.

This year we have also financially supported CSW, Tearfund, FSW (Family Support Work in Sussex) (£1,200 each), Home for Good and Operation Mobilisation (£600 each) through our mission tithe. In addition, we have made some one-off donations during the year including supporting one of our mission families while they were back in the UK and making a donation to the local Gala association, to help with the costs of the Village Fete. Total giving from Restricted and Unrestricted funds was £12,431 for the year. (2021: £11,196)

We have also organised various fundraising events during the year, including breakfasts and quizzes, which have raised further funds. These have included funds sent to Tearfund (£210); the local Food Bank (£535); Link to Hope (£138); The Children's Society (£52); and Christian Aid (£360). We also packed and delivered 46 shoeboxes to Link to Hope in November.

As already stated, we hosted a meal for our missionary partners in Uganda in October raising £725 as well as an evening to support a new mission family in Brazil.

Discipleship

Three new House Groups were started during the year, particularly to include a number of new families who have joined the church in this time as well as providing a space for those who are more on the fringe of church services.

As mentioned already, we successfully ran the Alpha Course for twelve people, five of whom were new to St John's church and who now attend regularly, three with their families.

Volunteers and staff

We welcomed a Church of England Ordinand (training for ordained ministry) in September who has been a joy to work with and who brings a wealth of experience and wisdom, particularly in the area of youth ministry. This has significantly increased our capacity in teaching, outreach and leading services as well as providing support, challenge and accountability to the clergy team.

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is. In particular we want to mention our church wardens Fiona Page and Jon Ogan, our Treasurer Richard Garry and Assistant Treasurer Julia Robertson, our pastoral care team, our children

and youth leaders (with special mention to Lynfa Palmer), our worship leaders, our tech team, the PCC and other teams associated with it.

The church currently employs one person, Sarah Tombling, our church Administrator, and we wish to thank and commend her for all that she does to enable St John's to operate so efficiently and well.

The vicar is also privileged to be supported by a non-stipendary associate minister, Rev Brian New who regularly leads services, teaches and supports with occasional offices but whose value goes far beyond the tasks he performs so well.

Financial Review

Income and Expenditure

Income and expenditure is shown for the year ending 31 December 2022 and comprises total receipts of £188,379 (2021: £144,485). The PCC is very grateful to church members for their committed and sacrificial giving to support and finance the work at St John's, particularly during these uncertain times.

Expenditure for the year was £130,648 (2021: 118,686). It is the aim of St John's to manage its expenses carefully and remain thoughtfully mindful that our income is dependent on sacrificial giving.

Providing for Ministry

As a church we must fund our ministry costs, it comprises the largest expenditure of the PCC and for the year a liability of £76,967 became payable to the Diocese for our share of all churches' parish ministry costs and this expenditure includes:

- the housing, support, stipend and pension costs of the clergy of this parish
- training of new ordinands
- a contribution to national church funds
- shared costs of the Christian family throughout the whole diocese
- assistance towards the upkeep of churches less able to manage than ourselves.

The cash payments to the diocese for ministry costs are calculated after deducting income received from the Mitchell Trust. During the year our contribution to parish ministry costs was reduced for this deemed income by £19,594. These investments are managed by the diocese.

The PCC aims to meet at least 100% of the costs allocated to this church.

Staff costs

The PCC employ an administrator who runs the Parish office, and a cleaner who keeps our buildings clean and welcoming for our congregations and our hirers. Other than this the Parish has no employees and all other roles within the Parish are voluntary.

Reserves Policy

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately four months of unrestricted payments as contingency against unforeseen situations. We held at least that amount at all times during and at the end of the financial year. At the end of 2022 we held £41,997 in the General Fund as our 2023 budget shows that our anticipated expenditure for the first four months is £40,521. It is PCC policy to transfer surplus general funds into our Fabric Fund for building repairs and our Renewal Fund for the furtherance of God's work in the Parish and future building projects, including replacement of the deteriorating church windows. The PCC has also pledged to tithe 10% of total income during the year to Mission Giving. At the end of the year, £27,240 was transferred to our designated Renewal fund and £4,450 to our Mission Fund to complete the tithe for 2022.

Structure, Governance and Management

St John's Church, Church Road, Broadbridge Heath, RH12 3LD can be contacted via e-mail either directly to our incumbent: mark.lavender@stjohnsbh.org.uk or our administrator, sarah.tombling@stjohnsbh.org.uk

The PCC is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Council (Powers) Measure 1956. It is also registered with HMRC as a charity in order to reclaim gift-aid on donations.

In line with C of E regulations, members must be aged over 16 and on the Electoral Roll. All members of the church are encouraged to be on the Electoral Roll and thus eligible for election to the PCC. Again, in line with C of E rules, Electoral Roll members must be baptised and over 16.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The PCC plans to meet six times this year. Attendance is usually 85% or higher.

Since the last APCM, meetings were held on: 8th May, 5th July, 6th October, 7th December 2022 and 24th January 2023. Meetings are currently planned for: 8th March, 21st May, 4th July, 3rd October and 5th December 2023. The meeting dates are published on the church calendar.

Administrative Information

PCC membership for the period of this report

Ex-officio:

Vicar	Rev Dr Mark Lavender (Chairman)
Assistant Minister	Rev Brian New

Church Wardens	Fiona Page Jonathan Ogan (from May 2022) David Mellor (to May 2022)
----------------	---

Deanery Synod Representatives

Liz New
Barbara Storer
Kate Discombe

Elected:

Richard Garry	Treasurer (from May 2022)
Derrick Cain	Treasurer (to May 2022)
Alison Carre	Parish Safeguarding Officer (from May 2022)
Vivien Herbert	Parish Safeguarding Officer (to May 2022)
Andrew Edwards	Health & Safety
Audrey Lee	
Anne Mellor	
Rachel Ellis	(to May 2022)
Sarah Gratton	(to May 2022)
David Tombling	(from May 2022)
Karen MacDonald	(from May 2022)

Deanery Synod Reps and lay members are usually elected for a 3-year (renewable) term. Across the Diocese the elections are due at the 2023 APCM.

All elections are held at the APCM with nominations invited from the church family as vacancies arise. The Church Administrator also acts as PCC Secretary.

Sub-Committees:

In addition to the PCC, we have a Standing Committee, which also plans to meet 6 times each year (on alternate months to the PCC). Our Standing Committee primarily discusses business and finance issues so recommendations can be made to the PCC, leaving that group more time for discussion about the vision and mission of the church.

Current members of the Standing Committee:


Vicar – Rev Dr Mark Lavender
Assistant Minister – Rev Brian New
Richard Garry, Treasurer
Alison Carre, Parish Safeguarding Officer
Andrew Edwards, Health & Safety
Fiona Page, Church warden
Jonathan Ogan, Church warden
Julia Robertson, Assistant Treasurer

The Church Administrator also acts as SC Secretary.

Policies Review Group – continues to work through the Horsham Parish Policies, which we formally adopted when we became an independent Parish in November 2019, re-working them specifically for St John's.

DotCom – Vicar, Assistant Minister, Church Wardens and Administrator meet once or twice a month to discuss logistics for the next few weeks and any general issues which have arisen, as well as providing support and praying for each other and church members.

The Trustees' Annual Report was approved by the PCC and signed on its behalf by:


.....

Date: 3rd May 2023

Rev'd Dr Mark Lavender, PCC Chairman

St John's Church, Broadbridge Heath

Statement of Financial Activities

For the year ended 31 December 2022

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Income and endowments from:						
Donations and legacies	133,581	18,442	-	152,023	110,000	
Charitable activities	1,635	-	-	1,635	686	
Other trading activities	14,807	-	-	14,807	10,089	
Investments	19,914	-	-	19,914	23,710	
Other receipts	-	-	-	-	-	
Total income	169,937	18,442	-	188,379	144,485	2
Expenditure on:						
Raising funds	15	-	-	15	24	
Charitable activities	119,016	6,787	-	125,803	114,848	
Other trading activities	4,830	-	-	4,830	3,814	
Other expenditure	-	-	-	-	-	
Total expenditure	123,861	6,787	-	130,648	118,686	3
Net gains (or losses) on investments	-	-	(32,810)	(32,810)	58,732	8
Net income or (net expenditure)	46,076	11,655	(32,810)	24,921	84,531	
Transfers between funds			-	-	-	7
	46,076	11,655	(32,810)	24,921	84,531	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
<i>Reconciliation of funds:</i>						
Net movement in funds	46,076	11,655	(32,810)	24,921	84,531	
Opening funds at 1 January 2022	83,255	35,605	492,478	611,338	526,807	
Total funds carried forward	129,331	47,260	459,668	636,259	611,338	

St John's Church, Broadbridge Heath

Balance Sheet

For the year ended 31 December 2022

	Total Funds 2022	Total Funds 2021	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	1,030	2,071	
Endowed investments	459,668	492,478	
Total fixed assets	460,698	494,549	8
Stocks	-	-	
Debtors	7,476	3,348	10
Cash at bank and in hand	170,400	115,926	
Total current assets	177,876	119,274	
Creditors: Amounts falling due within one year	(2,315)	(2,485)	11
Net current assets or (liabilities)	175,561	116,789	
Total assets less current liabilities	636,259	611,338	
Creditors: Amounts falling due after more than one year	-	-	12
Provisions for liabilities	-	-	
Total net assets or (liabilities)	636,259	611,338	
The funds of the charity:			
Endowment funds	459,668	492,478	
Restricted income funds	47,260	35,605	
Unrestricted funds	129,331	83,255	
Revaluation reserve	-	-	
Total unrestricted funds	129,331	83,255	
Total charity funds	636,259	611,338	13

The financial statements for the year ended 31 December 2022, including the notes following, were approved by the PCC and signed on its behalf by:



Rev'd Dr Mark Lavender, PCC Chairman

Date: 3rd May 2023

St John's Church, Broadbridge Heath

Notes to the Financial Statements

For the year ended 31 December 2022

1 Accounting policies

a Accounting convention

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 accounts, which cover a 12 month period from 1 January 2022 to 31 December 2022, present a true and fair view and the accounting policies adopted are those outlined below.

The financial statements have been prepared under the historical cost convention, modified to include investments at fair 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.

b 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 the capital of which 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

c Income and endowments

All income and endowments are 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.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received.

Investment income

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

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

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.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

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.

e 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.

All expenditure on consecrated or beneficed buildings and individual items costing under £1,500 are written off in the year they were incurred.

Depreciation

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

Land and Buildings	Nil
Fixtures and Fittings	20%
Audio visual equipment	33%
Office Equipment	25%

Investments

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

f 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 uncollectible.

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

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

2. Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Planned giving (excl. tax refunds)	85,024	240	-	85,264	72,569	
Planned giving (no tax refunds)	12,945	-	-	12,945	10,341	
Loose cash collections	2,794	-	-	2,794	541	
Sundry Donations	11,020	12,270	-	23,290	2,781	
Gift Aid recoverable	21,433	3,130	-	24,563	18,537	
Other income	365	2,802	-	3,167	2,231	
Grants	-	-	-	-	3,000	
Donations and legacies	£133,581	£18,442	-	£152,023	£110,000	
Fees for weddings & funerals	1,635	-	-	1,635	686	
Charitable activities	£1,635	-	-	£1,635	£686	
Church hall hiring fees	14,807	-	-	14,807	10,089	
Other trading activities	£14,807	-	-	£14,807	£10,089	
Bank & CBF deposit interest	320	-	-	320	6	
Mitchell Trust income	19,594	-	-	19,594	23,704	
Investments	£19,914	-	-	£19,914	£23,710	
Other receipts	-	-	-	-	-	
Total income and endowments on all funds	£169,937	£18,442	-	£188,379	£144,485	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

3. Analysis of expenditure

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Stewardship costs	15	-	-	15	24	
Cost of raising funds	£15	-	-	£15	£24	
Charitable grants and donations	9,600	2,831	-	12,431	11,196	4
Mission & evangelism costs	7,653	3,856	-	11,509	7,159	
Diocesan parish share	76,967	-	-	76,967	73,129	
Clergy and other people's expenses	4,369	-	-	4,369	4,328	
Salaries and honoraria incl NI	6,180	-	-	6,180	6,692	5
Upkeep of services	2,124	-	-	2,124	1,945	
Church running costs	9,111	-	-	9,111	4,032	
Youth and children's work	465	100	-	565	1,981	
Church maintenance and repair	28	-	-	28	455	
Upkeep of church grounds	69	-	-	69	1,560	
Bank charges	109	-	-	109	151	
Depreciation	1,041	-	-	1,041	1,020	8
Governance	1,300	-	-	1,300	1,200	6
Cost of charitable activities	£119,016	£6,787	-	£125,803	£114,848	
Church hall running costs	4,830	-	-	4,830	3,814	
Other trading costs	-	-	-	-	-	
Cost of other trading activities	£4,830	-	-	£4,830	£3,814	
Total expended on all funds	£123,861	£6,787	-	£130,648	£118,686	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

4. Missionary and charitable giving:

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Overseas:						
<i>CMS</i>	1,200	-	-	1,200	600	
<i>Tearfund</i>	1,200	-	-	1,200	1,230	
<i>Mission to seafarers</i>	1,200	-	-	1,200	1,686	
<i>Christian solidarity worldwide</i>	1,200	-	-	1,200	1,230	
<i>Operation Mobilisation</i>	-	600	-	600	-	
<i>2 serve trust</i>	1,800	600	-	2,400	1,230	
<i>Revive International</i>	-	-	-	-	630	
<i>The Leprosy Mission</i>	-	-	-	-	630	
<i>IFES</i>	1,200	-	-	1,200	1,230	
Home:						
<i>Horsham Matters</i>	-	-	-	-	300	
<i>Horsham Churches Together - Fegans project</i>	-	1,000	-	1,000	200	
<i>Horsham Debt Advice Service</i>	-	-	-	-	200	
<i>The Oasis Crisis Pregnancy Centre</i>	-	-	-	-	200	
<i>Turning Tides</i>	-	-	-	-	300	
<i>Kintsugi Hope</i>	-	340	-	340	300	
<i>The Children's Society</i>	-	191	-	191	-	
<i>BBH Gala Association</i>	-	100	-	100	-	
<i>Home for Good</i>	600	-	-	600	-	
<i>Family support work</i>	1,200	-	-	1,200	1,230	
	9,600	2,831	-	12,431	11,196	

5. Staff costs

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Remuneration						
<i>Wages and salaries</i>	6,180	-	-	6,180	6,692	
<i>Employer social security costs</i>	-	-	-	-	-	
	6,180	-	-	6,180	6,692	

The average number of persons employed by the charity during the financial year was 1 (2021: 1). No employee received remuneration at the rate of £60,000 or more (2021: none).

6. Governance

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
<i>Independent examination</i>	1,300	-	-	1,300	1,200	
<i>Accounts production</i>	-	-	-	-	-	
	1,300	-	-	1,300	1,200	

7. Transfers between funds

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
	-	-	-	-	-	
	-	-	-	-	-	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

8. Fixed Assets

a) Investments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Notes
	£	£	£	£	
Market value 1 January 2022	-	-	492,478	492,478	
Disposals at carrying value	-	-	-	-	
Purchases at cost	-	-	-	-	
Net gains and revaluation	-	-	(32,810)	(32,810)	
Market value 31 December 2022	-	-	£459,668	£459,668	

The holdings of investments in shares at 31 December 2022 were: 3703.73 shares in the CBF Investment Fund and 26,072.72 M&G Charifund shares, both investments being included at valuation.

b) Tangible fixed assets

	Freehold land and buildings	Audio visual equipment	Office equipment	Total fixed assets	Notes
	£	£	£	£	
Cost or valuation					
At 1 January 2022	-	3,091	-	3,091	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2022	-	3,091	-	3,091	
Charge for impairment					
At 1 January 2022	-	(1,020)	-	(1,020)	
Additions	-	(1,041)	-	(1,041)	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2022	-	(2,061)	-	(2,061)	
Net book amounts					
At 31 December 2022	-	1,030	-	1,030	
<i>At 1 January 2022</i>	-	<i>2,071</i>	-	<i>2,071</i>	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Fixed assets for church use	1,030			1,030	2,071	
Investment fixed assets	-	-	459,668	459,668	492,478	
Current assets (except cash)	7,225	251	-	7,476	3,348	
Cash at bank and on deposit	123,171	47,229	-	170,400	115,926	
Current liabilities	(2,095)	(220)	-	(2,315)	(2,485)	
	£129,331	£47,260	£459,668	£636,259	£611,338	

10. Debtors

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Income tax recoverable	5,520	145	-	5,665	1,826	
Prepayments and accrued income	1,243	106	-	1,349	974	
Other debtors	462	-	-	462	548	
	£7,225	£251	-	£7,476	£3,348	

11. Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Deferred income	-	-	-	-	323	
Accruals for utilities and other costs	2,095	-	-	2,095	1,821	
Other creditors	-	220	-	220	341	
	£2,095	£220	-	£2,315	£2,485	

12. Creditors: amounts falling due after more than one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2022	Total Funds 2021	Notes
	£	£	£	£	£	
Accruals for utilities and other costs	-	-	-	-	-	
Other creditors	-	-	-	-	-	
	-	-	-	-	-	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2022

13. Statement of funds

	Opening Balances 1 Jan 2022	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2022
	£	£	£	£	£
Mitchell Trust	492,478	-	-	(32,810)	459,668
Total of all endowed funds	492,478	-	-	(32,810)	459,668
Fabric fund	18,663	110	-	-	18,773
Mission fund	4,467	315	(2,832)	-	1,950
Camp fund	267	1,943	(1,372)	-	838
Renewal Fund	10,563	14,044	-	-	24,607
Tea and Fellowship	178	-	-	-	178
Womens Ministry	667	1,505	(1,308)	-	864
Youth and Children's work	800	525	(1,275)	-	50
Total of all restricted funds	35,605	18,442	(6,787)	-	47,260
General fund	37,611	159,937	(123,861)	(31,690)	41,997
Renewal fund	33,000	10,000	-	27,240	70,240
Fabric fund	12,644	-	-	-	12,644
Mission Fund	-	-	-	4,450	4,450
Total of all unrestricted funds	83,255	169,937	(123,861)	-	129,331
Total funds	£611,338	£188,379	£(130,648)	£(32,810)	£636,259

14. Transactions with PCC members and connected parties:

Mrs S Tombling, wife of Mr D Tombling, a trustee, received £6,180 for administrative services. (2021: £6,000)

The PCC supported the vicar by paying Council Tax of £2,863 (2021: £2,762), water and environmental charges of £498 (2021: £484) plus other regular reimbursement which includes travel, training, hospitality, telephone and broadband amounting to £1,174 (2021: £1,884) for the year.

There were no expenses paid to any of the other trustees.

The aggregate donations made by the charity's trustees amounted to £40,721 (2021: £19,934). None of these carried any conditions on receipt.

St John's Church, Broadbridge Heath
Notes to the Financial Statements (continued)
For the year ended 31 December 2022

15. Prior year Statement of Financial Activities comparative figures for this year

	Unrestricted <u>Fund</u>	Restricted <u>Fund/s</u>	Endowed <u>Fund/s</u>	Total Funds <u>2021</u>
	£	£	£	£
Income and endowments from:				
Donations and legacies	104,539	5,461	-	110,000
Charitable activities	686	-	-	686
Other trading activities	10,089	-	-	10,089
Investments	23,710	-	-	23,710
Total income	139,024	5,461	-	144,485
Expenditure on:				
Raising funds	24	-	-	24
Charitable activities	110,144	4,704	-	114,848
Other trading activities	3,814	-	-	3,814
Other expenditure	-	-	-	-
Total expenditure	113,982	4,704	-	118,686
Net gains (or losses) on investments		-	58,732	58,732
Net income or (net expenditure)	25,042	757	58,732	84,531
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Other gains/(losses)	-	-	-	-
<i>Reconciliation of funds:</i>				
Net movement in funds	25,042	757	58,732	84,531
Total funds brought forward	58,213	34,848	433,746	526,807
Total funds carried forward	83,255	35,605	492,478	611,338

Independent Examiner's Report to the Parochial Church Council of the Ecclesiastical Parish of St John's Church, Broadbridge Heath

I report to the members of the PCC on my examination of the accounts of the PCC for the year ended 31st December 2022 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that is required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect,

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records.

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Marti Stenton ACA
Morris Palmer Limited
Barttelot Court
Barttelot Road
Horsham
West Sussex
RH12 1DQ

3rd May 2023