

Trustees' Annual Report and Financial Statements

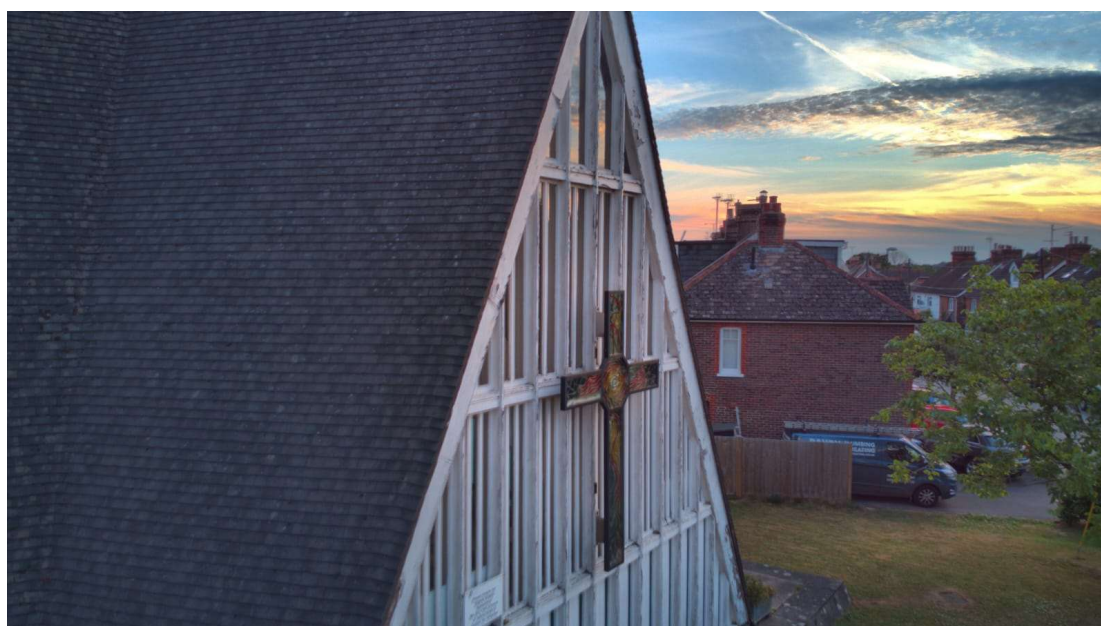
of The Parochial Church Council of the Ecclesiastical Parish of

St John's Church, Broadbridge Heath

St John's Church, St John's Hall, Church Road, Broadbridge Heath, RH12 3LD

Registered Charity No. 1195316

For the year ended 31 December 2023



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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
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The PCC of St John's Church

Trustees' Annual Report 2023



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 Parochial Church Council (PCC) is also specifically responsible for the maintenance of the Church building and church hall situated at Church Road, Broadbridge Heath.

We have a commitment to growth (both numerically and in Christian maturity) and see this happening through a number of different avenues 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 partners to support one another in mission

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 every Sunday, 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 appointed a project management team to oversee the renewal of our facilities and to design and plan for the following: replacement of the main church windows; a new annex building which will link the church and the existing church hall and provide extra welcome and meeting space; a new church heating system including underfloor heating; along with various renewable options for energy production. Our new eco-church group has already reviewed our current environmental footprint and are seeking ways to improve this.

Achievements and Performance (using our commitment to growth categories)

1. Covenant – our relationships with one another and with God

Church Services and meetings

During 2023, our Sunday morning services had an average attendance of 68 (61) adults and 22 (18) children for the 10:30 service and 30 (28) adults for the early service. (Last year's figures in brackets).

Our official Electoral role number was 140 at the end of 2023. Clearly there are a number of individuals who have chosen for personal reasons not to be enrolled in this way (and new members must wait for 6 months) but it is a helpful measure nonetheless. (Last year's figure was 139).

We celebrated 6 baptisms and no weddings and took 2 funerals in our church building in the last year. (The majority of funerals were taken elsewhere).

Christmas services

These attracted over 600 individual attendances between the nativity service 123 (81), 9 lessons and carols 137 (122), Christingle 211 (162), Midnight communion service 53 (50) and Christmas Day 91 (90) services. (Last year's figures in brackets). They provided a real opportunity to celebrate Christmas as a community and to develop new links and relationships within the village.

Informal Gatherings

Throughout 2023, we held termly informal evening services ('Encounter') as well as a programme of monthly social events including quizzes, breakfasts, pub nights and village lunches – open to all residents within the parish. During Lent, we organised over 15 different 'Connect Group' – opportunities on a weekly basis to meet with others over a common hobby, skill or interest. (Groups included climbing, walking, running and swimming groups, art and vinyl appreciation, bible study and prayer).

Church Camp

Once a year the church hires some land at the edge of the parish and organises a long weekend of worship, food, camping and outdoor activities. The Sunday service is moved to the site for that weekend and church members are encouraged to invite friends and neighbours.

Pastoral Care and Prayer

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, phone calls and other practical help.

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 is also a women's Re:treat group which is used to communicate prayer and other general needs. St John's is careful to comply with GDPR as well as safe-guarding regulations in all of these contexts. 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.

Staff and Volunteers

We continued to benefit from having a trainee vicar (Church of England ordinand) who was with us until September 2023 and we are delighted to hear that she will be ordained on 30th June 2024. Having offered to be a training incumbent for her, it is hoped that we will have further opportunities to train others in ministry and potentially have a Curate in the near future.

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.

During 2023 the church employed one person, Sarah Tombling, our church Administrator, and we wish to thank her for her diligence and enthusiasm and commend her for all that she does to ensure that St John's continues to be such a thriving and caring community.

The vicar is also privileged to be supported by a non-stipendary assistant minister, Rev Brian New who regularly leads services, teaches and supports with occasional offices. Brian's sacrificial commitment makes a huge contribution to the ability of the church to be involved in a large variety of ministries and his genuine love for the St John's community is apparent to all.

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

60th Anniversary Celebrations

The church held a week-long Festival of Arts to celebrate 60 years since the current church building was completed. Events included an evening of dance themed around care for creation, a drop-in All-Hallow's Eve café, a children's praise celebration, an evening of traditional and contemporary recorder music set to Psalms, a Band night hosting local music groups and a young musicians' showcase evening. The church hall was also used to house a week-long display of photos and exhibits from 60 years of history of the village of Broadbridge Heath and St John's church as well as a café and cinema showing footage of the building of the church in 1963.

BBH Wider Community

St John's was represented at the BBH village fete, a key event in the life of the village, with stalls and activities for children. The church was also represented at the Autumn Fair at the BBH village centre.

We hold monthly assemblies at the local primary school and frequently invite individual classes and year groups to activities within the church building including the annual Christmas concerts and Welly walks. The church works alongside the headteacher when required to support the curriculum, particularly in terms of themes for assemblies and individual class projects.

The vicar attends monthly meetings with the parish council (and other local community groups such as the Scouts, Village Centre, Youth providers and Age Concern) to share resources, help publicity and support one another.

Members of the clergy visit the local care home biweekly to share communion, pray for residents and staff, and to offer a space to listen to individual concerns.

The vicar was invited to the opening of the new fire station and training facilities on the edge of the parish (Platinum House) and is seeking to develop further connections with them and to work towards offering a chaplaincy service there.

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

The village magazine (edited by a member of St John's) was physically distributed monthly to all residents within Broadbridge Heath and Wickhurst Green (approximately 3,000 homes) until November 2023. It included a message from the church and gave opportunities for community groups to share their news and activities. The PCC wishes to thank Roger Stamp for his commitment and passion for this over the past 10 years.

Eco-church

Finally, we have been collaborating with a number of outside agencies and organisations such as A Rocha, Eco-church Connect and Horsham Churches Together to promote sustainability and other green issues within our church and community. We have embarked on a sustainability audit in order to begin this process which covers the key areas of teaching and worship, land, buildings, community engagement and individual lifestyle. We have hosted a number of events with an eco-theme over the past year, of most note an evening of dance with a focus on our relationship with nature where we invited local community groups to showcase their promotion of sustainability including the local nature reserve, recycling initiatives, the local Parish Council and Sussex Green Living. We also had a 'Green-Sunday' in August where we invited a speaker from Eco-church and encouraged the congregation to cycle to church and take part in a litter pick after the service. We now regularly collect items for recycling (including jewellery and stamps) and food items for the local food bank.

We also have significant plans to renew our building (in particular the windows) and to create an annex to join the church to the hall as well as improving accessibility and storage. Much thought is currently going into how this can be done in the most sustainable way, and we are investigating new sources for heating and power as well as suitable materials for the building work. We have employed a project management team in order to facilitate this and to manage the various contractors that will be required as well as to produce detailed architectural plans in order to get planning approval from both Horsham District Council and Chichester Diocese.

3. Children – our appeal to the younger generation and their families (includes youth up to 18)

We are delighted to see so many young families attending our services. Although the average number of children attending our services over the year is 22, the number was nearer to 30 for the final three months of the year. We are so grateful to all of our Children and Youth Team for all that they do to provide activities and teaching most Sunday mornings, and particularly to Lynfa Palmer for organising much of it in the absence of a Children's and Youth Coordinator. Although we have secured part of the funding to employ an additional member of staff, recruitment has proved more difficult and we are still searching. We do share a youth leader with Horsham parish (Lee Buck) and St John's contributes to his salary. Lee has organised a number of off-site activities and clubs, particularly for the youth (11-18), and has helped us to retain good connections with other churches in Horsham as well as enabling our young people to meet with others of their age group across the town of Horsham. One of the highlights of the year for the youth is a Diocesan-wide camp for all youth in the Diocese of Chichester at Plumpton Racecourse on the final weekend of May.

A large number of the young families in church have formed a 'home group' in order to support one another and to worship and study together during the week. Nine families are currently members of this group.

A number of activities took place over the year that were specifically aimed at attracting younger families to join in, including: a Doug Horley praise party, an All-Hallows Eve drop in café (attended by

well over 150 children and their families), a monthly All-Age service (or All-Together as we are now calling it) led by the Children and Youth Team, a family quiz, and Nativity and Christingle services during the Christmas period. The latter was even more successful than the previous year attracting 211 visitors in total, many non-church members. Children and youth are encouraged to help to lead our monthly All-Together service and are increasingly involved in leading prayers, readings and playing instruments and singing in the worship band. We have also had a specific children's and youth service running in parallel with the church service every 5th Sunday - called Ignite - which is led by a youth band.

It has been great to welcome new leaders onto the YACHT - Youth and Children's Team (Mark, Fiona, Nicky, Vroni, Helen) and also to see plans for new initiatives such as the Youth Allotment Project. In the last year, we have made our first deliberate steps towards becoming more sustainable as a church and as part of this, St John's now has an allotment plot in the village. This will be used by the youth group at the church to grow vegetables and plants and to encourage more sustainability in our village and church. Led by Mandy West, she and her husband have been preparing the plot over the past year and are now looking for a team to lead this project and get the allotment up and running.

4. Conference – our ability to gather together and work with other churches and mission partners to support one another

Links with other churches

We have continued to forge stronger links with other churches across Horsham through the Horsham Churches Together network, hosting combined services and prayer meetings, and through 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. The vicar meets monthly to pray with other church leaders in Horsham and the surrounding villages including those from other denominations (Catholic, URC, Baptist, Methodist and Free church).

New Wine Conference

The vicar attended the National Leadership Conference for New Wine (a network of Charismatic Evangelical churches) in Harrogate. This was a great opportunity to keep updated with current theological and ecclesial matters but also to network with other church leaders.

Harvest Supper

In October our Mission Team organised an evening meal in support of 'Embrace the Middle-East', a charity who support, enable and partner with Christians in the Middle East as they work to transform lives and restore the dignity of the most excluded and marginalised in their communities.

Mission Partners

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 £1,425 during the year.

This year we have also financially supported Tearfund – including earthquake support in Turkey and Syria - (£5,425), CSW, FSW (Family Support Work in Sussex) (£1,425 each) and The Children's Society (£250) 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 £16,303 for the year. (2022: £12,431)

We have also organised various fundraising events during the year, including breakfasts, quizzes and a children's mini market, which have raised further funds. These have included funds sent to Tearfund (£210); the local Food Bank (£430); Link to Hope (£166); Embrace Middle East (£572) and Christian Aid (£763) and a Christmas gift to two of the missionary families we support (£215 each). We also packed and delivered 35 shoeboxes to Link to Hope in November.

Financial Review

Income and Expenditure

Income and expenditure is shown for the year ending 31 December 2023 and comprises total receipts of £187,168 (2022: £188,379). 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 £166,646 (2022: 130,648). The increase over 2022 is mainly due to replacement boiler costs, with the remainder attributable to increased charitable grants & donations, mission & evangelism and Diocesan parish share. 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 £79,583 (2022: 76,967) became payable to the Diocese for our share of all churches' parish ministry costs. 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 £21,495 (2022: £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 employs an administrator who runs the Parish office. 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 2023 we held £45,564 in the General Fund as our 2024 budget shows that our anticipated expenditure for the first four months is £44,605. 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, £20,000 was transferred to our designated Renewal fund, £2,000 to the hardship fund and £540 to our Mission Fund to complete the tithe for 2023.

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@stjohnsbbh.org.uk or our administrator, sarah.tombling@stjohnsbbh.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: 13th June, 3rd October, 21st November 2023, 23rd January and 5th March 2024. Meetings are currently planned for: 11th June, 17th September and 12th November 2024. 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
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Deanery Synod Representatives

Liz New
Barbara Storer
Kate Discombe

Elected:

Richard Garry	Treasurer
Alison Carre	Parish Safeguarding Officer
Andrew Edwards	Health & Safety
Audrey Lee	
Anne Mellor	(to May 2023)
David Tombling	
Karen MacDonald	
Katie Carter	(from May 2023)
Tim Carter	(from May 2023)

Deanery Synod Reps and lay members are usually elected for a 3-year (renewable) term.

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:



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Date: 7th May 2024

Rev'd Dr Mark Lavender, PCC Chairman

St John's Church, Broadbridge Heath

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	125,062	18,236	-	143,298	152,023	
Charitable activities	1,065	9	-	1,074	1,635	
Other trading activities	14,497	4,573	-	19,070	14,807	
Investments	23,726	-	-	23,726	19,914	
Other receipts	-	-	-	-	-	
Total income	164,350	22,818	-	187,168	188,379	2
Expenditure on:						
Raising funds	17	51	-	68	15	
Charitable activities	137,500	23,166	-	160,666	125,804	
Other trading activities	5,412	-	-	5,412	4,830	
Other expenditure	-	-	-	-	-	
Total expenditure	142,929	23,217	-	166,146	130,648	3
Net gains (or losses) on investments	-	-	(1,803)	(1,803)	(32,810)	8
Net income or (net expenditure)	21,421	(399)	(1,803)	19,219	24,921	
Transfers between funds	-	-	-	-	-	7
	21,421	(399)	(1,803)	19,219	24,921	
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
<i>Reconciliation of funds:</i>						
Net movement in funds	21,421	(399)	(1,803)	19,219	24,921	
Opening funds at 1 January 2023	129,331	47,260	459,668	636,259	611,338	
Total funds carried forward	150,752	46,861	457,865	655,478	636,259	

St John's Church, Broadbridge Heath

Balance Sheet

For the year ended 31 December 2023

	Total Funds 2023	Total Funds 2022	Notes
	£	£	
Intangible assets	-	-	
Tangible assets	0	1,030	
Endowed investments	457,865	459,668	
Total fixed assets	457,865	460,698	8
Stocks	-	-	
Debtors	5,533	7,476	10
Cash at bank and in hand	195,655	170,400	
Total current assets	201,188	177,876	
Creditors: Amounts falling due within one year	(3,575)	(2,315)	11
Net current assets or (liabilities)	197,613	175,561	
Total assets less current liabilities	655,478	636,259	
Creditors: Amounts falling due after more than one year	-	-	12
Provisions for liabilities	-	-	
Total net assets or (liabilities)	655,478	636,259	
The funds of the charity:			
Endowment funds	457,865	459,668	
Restricted income funds	46,861	47,260	
Unrestricted funds	150,752	129,331	
Revaluation reserve	-	-	
Total unrestricted funds	150,752	129,331	
Total charity funds	655,478	636,259	13

The financial statements for the year ended 31 December 2023, including the notes following, were approved by the PCC and signed on its behalf by:



Rev'd Dr Mark Lavender, PCC Chairman

Date: 7 May 2024

St John's Church, Broadbridge Heath

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023, 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 2023

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 2023

2. Analysis of income and endowments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Planned giving (excl. tax refunds)	87,387	240	-	87,627	85,264	
Planned giving (no tax refunds)	9,995	-	-	9,995	12,945	
Loose cash collections	2,389	-	-	2,389	2,794	
Sundry Donations	1,465	17,208	-	18,673	23,290	
Gift Aid recoverable	23,546	788	-	24,334	24,563	
Other income	-	-	-	-	3,167	
Grants	280	-	-	280	-	
Donations and legacies	£125,062	£18,236	-	£143,298	£152,023	
Fees for weddings & funerals	823	-	-	823	1,635	
Fees for events	242	9	-	251	-	
Charitable activities	£1,065	£9	-	£1,074	£1,635	
Fundraising events	234	4,573	-	4,807	-	
Church hall hiring fees	14,263	-	-	14,263	14,807	
Other trading activities	£14,497	£4,573	-	£19,070	£14,807	
Bank & CBF deposit interest	2,231	-	-	2,231	320	
Mitchell Trust income	21,495	-	-	21,495	19,594	
Investments	£23,726	-	-	£23,726	£19,914	
Other receipts	-	-	-	-	-	
Total income and endowments on all funds	£164,350	£22,818	-	£187,168	£188,379	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

3. Analysis of expenditure

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Stewardship costs	17	-	-	17	15	
Costs of fundraising events		51		51	-	
Cost of raising funds	£17	£51	-	£68	£15	
Charitable grants and donations	13,945	2,358	-	16,303	12,431	4
Mission & evangelism costs	11,747	2,476	-	14,223	11,509	
Diocesan parish share	79,583	-	-	79,583	76,967	
Clergy and other people's expenses	5,279	-	-	5,279	4,369	
Salaries and honoraria incl NI	6,492	-	-	6,492	6,180	5
Upkeep of services	2,456	-	-	2,456	2,124	
Church running costs	11,805	-	-	11,805	9,111	
Youth and children's work	1,973	437	-	2,410	565	
Church and hall maintenance and repair	1,700	17,895	-	19,595	28	
Upkeep of church grounds	-	-	-	-	69	
Bank charges	116	-	-	116	109	
Depreciation	1,030	-	-	1,030	1,041	8
Governance	1,374	-	-	1,374	1,300	6
Cost of charitable activities	£137,500	£23,166	-	£160,666	£125,804	
Church hall running costs	5,412		-	5,412	4,830	
Other trading costs	-	-	-	-	-	
Cost of other trading activities	£5,412	-	-	£5,412	£4,830	
Total expended on all funds	£142,929	£23,217	-	£166,146	£130,648	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

4. Missionary and charitable giving:

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Overseas:						
<i>CMS</i>	1,425	-	-	1,425	1,200	
<i>Tearfund</i>	3,425	2,000	-	5,425	1,200	
<i>Mission to seafarers</i>	1,850	-	-	1,850	1,200	
<i>Christian solidarity worldwide</i>	1,425	-	-	1,425	1,200	
<i>Operation Mobilisation</i>	-	-	-	-	600	
<i>2 serve trust</i>	1,850	150	-	2,000	2,400	
<i>IFES</i>	1,425	-	-	1,425	1,200	
<i>Embrace</i>	500	88		588	-	
Home:						
<i>Horsham Churches Together - Fegans project</i>	-	-	-	-	1,000	
<i>Kintsugi Hope</i>	-	120	-	120	340	
<i>The Children's Society</i>	250	-	-	250	191	
<i>BBH Gala Association</i>	-	-	-	-	100	
<i>Home for Good</i>	-	-	-	-	600	
<i>Family support work</i>	1,425	-	-	1,425	1,200	
<i>Hardship Fund</i>	370			370	-	
	13,945	2,358	-	16,303	12,431	

5. Staff costs

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Remuneration						
<i>Wages and salaries</i>	6,492	-	-	6,492	6,180	
<i>Employer social security costs</i>	-	-	-	-	-	
	6,492	-	-	6,492	6,180	

The average number of persons employed by the charity during the financial year was 1 (2022: 1). No employee received remuneration at the rate of £60,000 or more (2022: none).

6. Governance

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
<i>Independent examination</i>	1,374	-	-	1,374	1,300	
<i>Accounts production</i>	-	-	-	-	-	
	1,374	-	-	1,374	1,300	

7. Transfers between funds

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
	-	-	-	-	-	
	-	-	-	-	-	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

8. Fixed Assets

a) Investments

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Notes
	£	£	£	£	
Market value 1 January 2023	-	-	459,668	459,668	
Disposals at carrying value	-	-	-	-	
Purchases at cost	-	-	-	-	
Net gains and revaluation	-	-	(1,803)	(1,803)	
Market value 31 December 2023	-	-	£457,865	£457,865	

The holdings of investments in shares at 31 December 2023 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 2023	-	3,091	-	3,091	
Additions	-	-	-	-	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2023	-	3,091	-	3,091	
Charge for impairment					
At 1 January 2023	-	(2,061)	-	(2,061)	
Additions	-	(1,030)	-	(1,030)	
Disposals	-	-	-	-	
Revaluation	-	-	-	-	
At 31 December 2023	-	(3,091)	-	(3,091)	
Net book amounts					
At 31 December 2023	-	0	-	0	
<i>At 1 January 2023</i>	-	<i>1,030</i>	-	<i>1,030</i>	

St John's Church, Broadbridge Heath

Notes to the Financial Statements (continued)

For the year ended 31 December 2023

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Fixed assets for church use	0			0	2,071	
Investment fixed assets	-	-	457,865	457,865	492,478	
Current assets (except cash)	4,920	613	-	5,533	3,348	
Cash at bank and on deposit	148,267	47,388	-	195,655	115,926	
Current liabilities	(2,435)	(1,140)	-	(3,575)	(2,485)	
	£150,752	£46,861	£457,865	£655,478	£611,338	

10. Debtors

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Income tax recoverable	3,251	10	-	3,261	1,826	
Prepayments and accrued income	1,098	603	-	1,701	974	
Other debtors	571	-	-	571	548	
	£4,920	£613	-	£5,533	£3,348	

11. Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	Notes
	£	£	£	£	£	
Deferred income	-	1,140	-	1,140	323	
Accruals for utilities and other costs	2,435	-	-	2,435	1,821	
Other creditors	-	-	-	-	341	
	£2,435	£1,140	-	£3,575	£2,485	

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

	Unrestricted Funds	Restricted Fund/s	Endowed Fund/s	Total Funds 2023	Total Funds 2022	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 2023

13. Statement of funds

	Opening Balances 1 Jan 2023	Income	Expenditure	Transfers, other gains and losses	Balances c/fwd 31 Dec 2023
	£	£	£	£	£
Mitchell Trust	459,668	-	-	(1,803)	457,865
Total of all endowed funds	459,668	-	-	(1,803)	457,865
Fabric fund	18,773	10,000	(12,960)	-	15,813
Mission fund	1,950	450	(2,358)	-	42
Camp fund	838	4,354	(2,913)	-	2,279
Renewal Fund	24,607	8,014	(4,986)	-	27,635
Tea and Fellowship	178	-	-	-	178
Womens Ministry	864	-	-	-	864
Youth and Children's work	50	-	-	-	50
Total of all restricted funds	47,260	22,818	(23,217)	-	46,861
General fund	41,997	164,335	(137,553)	(23,215)	45,564
Renewal fund	70,240	-	(1,615)	20,000	88,625
Fabric fund	12,644	-	(1,141)	-	11,503
Mission Fund	4,450	-	(2,250)	540	2,740
YP Bursary	-	-	-	675	675
Hardship Fund	-	15	(370)	2,000	1,645
Total of all unrestricted funds	129,331	164,350	(142,929)	-	150,752
Total funds	£636,259	£187,168	£(166,146)	£(1,803)	£655,478

14. Transactions with PCC members and connected parties:

Mrs S Tombling, wife of Mr D Tombling, a trustee, received £6,492 for administrative services. (2022: £6,180)

The PCC supported the vicar by paying Council Tax of £3,041 (2022: £2,863), water and environmental charges of £502 (2022: £498) plus other regular reimbursement which includes travel, training, hospitality, telephone and broadband amounting to £2,041 (2022: £1,174) 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 £35,487 (2022: £40,721). 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 2023

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

	Unrestricted Fund	Restricted Fund/s	Endowed Fund/s	Total Funds 2023
	£	£	£	£
Income and endowments from:				
Donations and legacies	133,581	18,442	-	152,023
Charitable activities	1,635	-	-	1,635
Other trading activities	14,807	-	-	14,807
Investments	19,914	-	-	19,914
Total income	169,937	18,442	-	188,379
Expenditure on:				
Raising funds	15	-	-	15
Charitable activities	119,016	6,787	-	125,803
Other trading activities	4,830	-	-	4,830
Other expenditure	-	-	-	-
Total expenditure	123,861	6,787	-	130,648
Net gains (or losses) on investments		-	(32,810)	(32,810)
Net income or (net expenditure)	46,076	11,655	(32,810)	24,921
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	46,076	11,655	(32,810)	24,921
Total funds brought forward	83,255	35,605	492,478	611,338
Total funds carried forward	129,331	47,260	459,668	636,259

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 2023 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 FCA
Morris Palmer Limited
Barttelot Court
Barttelot Road
Horsham
West Sussex
RH12 1DQ

8 May 2024