

St John's Hartley Wintney PCC
Annual Trustees' Report & Financial
Statements

For the year ended 31st December 2023

Charity Registered Number: 1130172

**2023 Annual Trustees' Report and Accounts for the
Parochial Church Council of the Ecclesiastical Parish of St John's
Hartley Wintney**

Aims and Purposes

St John's Hartley Wintney Parochial Church Council (PCC) has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish, the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the Parish Church building and the St John's Church Centre.

The PCC is registered as the charity "The Parochial Church Council of the Ecclesiastical Parish of St John's Hartley Wintney", charity number 1130172. The shorter title generally used is **St John's Hartley Wintney PCC**.

Objectives and Activities

The PCC is committed to encouraging people from Hartley Wintney and the surrounding area to follow Jesus in their daily lives, to join in corporate worship of God on a regular basis and to become part of our church family seeking to look outward to serve our community.

The PCC maintains an overview of worship and activities throughout the parish and makes suggestions on how our services, worship and activities can involve the many groups that live within and outside our parish. When planning our activities for the year, the Vicar and the PCC have considered the Commission's guidance on public benefit and the supplementary guidance for charities for the advancement of religion. A key focus is to enable people to live out their faith as part of our parish community, especially through:

- worship and prayer, bible knowledge and teaching
- the provision of pastoral care for people living in the parish and beyond
- world and home missions and outreach support.

To facilitate this work, it is important that we maintain the fabric of the church building and the St John's Church Centre, which was opened in November 2013.

Moira Lewin continued throughout the year as our Safeguarding Officer.

During the year, several committees and groups continued to cover the management of the PCC's activities. These were:

- Standing Committee
- Pastoral & Discipleship Committee
- Church and Centre Operations Team
- Mission & Evangelism Committee
- Creation Care Group
- Finance Committee

Achievement and performance

The Rev'd Angie Smith continued as vicar, the Rev'd Sam Chandler (previously curate) was licenced as Assistant Priest on 21st May 2023 and the Rev'd Helen May continued as curate (taking maternity leave from 4th July, 2023)

Everyone is welcome to attend services. In 2023 on Sundays there were weekly 9am Common Worship Communion services following a seasonal liturgical pattern (organ led worship) and 10.45am Contemporary worship services (band led worship) with communion once a month. For 6 weeks in July and August a "together@10" service was held with a mixture of traditions and finishing with communion. A midweek communion continued on Wednesday at 11.15am. '1stSunday@7', a gathering for listening prayer, continued monthly and Family Fun afternoons (a fresh expression of church) began and were held on 12th February, 2nd April, 31st October and 3rd December.

There was an average weekly attendance of 152 adults and 22 under 16's on Sundays and midweek services and groups. On Easter Sunday total attendance was 293 at 3 services, and on Christmas and Christmas Eve 741 at 3 services. There were 223 people on the Electoral Roll by the end of 2023, 144 of whom were resident in the parish, and 266 (adults and children) in the Worshipping Community.

St John's plays a pivotal role in the parish and village of Hartley Wintney and beyond. Events are arranged on a regular basis and church members are encouraged to be fully involved in the life of the community and beyond. These activities are recorded in the reports presented at the APCM. With the exception of Daily Morning Prayer and a Women's lunch meeting both of which are on zoom, these activities were all held in person.

- Sunday morning activities for children and young people
- Life groups (Midweek bible study groups)
- Bumps and Babies (a parent/toddler group)
- A weekly youth club and youth discipleship group
- Naomi's Footsteps (a group for women on their own)
- Outreach activities
- Alpha courses
- Deanery events
- Forget-Me-Not Café (for those living with dementia)

Notably in 2023 St John's hosted a celebration service for the Coronation of King Charles III in May.

St John's was able again to serve the community by providing rooms and halls which can be rented in the church centre by individuals and organisations from outside the church community. St John's Coffee Shop, staffed entirely by volunteers, which provides a meeting place and a warm welcome for people from our community, introducing people to the church who would not otherwise have crossed the threshold, was open daily for 2 hours. We are particularly grateful to the team of volunteers who continue to enable this and the other trading activities to happen. All year round the church and centre are used as a donation point for the Hart Food bank and for a Warm Hub weekly until March.

The coffee shop and hire of rooms in the Church Centre is operated under a licence agreement by St John's HW Ltd, a separate trading company which donates all its profit to the PCC.

Financial Review

Full details of our financial position and the movements in 2023 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2023 was £371k (2022 General Fund: £309k) including £271k of voluntary donations. Total income across all the funds in 2023 was £379k (2022: £361k).

The General Fund received a donation of £75k (2022: £62k) from St John's HW Ltd during the year, being the operating profits of the company from the coffee shop and hall hire.

Total expenditure in 2023 in the General Fund was £340k (2022: £324k), including the contribution to Winchester Diocese Common Mission Fund of £123k (2022: £126k). Total expenditure across all funds was £366k (2022: £328k).

The PCC decided during the year to transfer the remaining £63k of liabilities of the building fund to the General Fund since all planned work had been completed. Ongoing donations to the building fund were redirected to the General Fund with permission from donors. Net incoming resources in the General Fund in 2023, before the transfer of the Building Fund liability, were £30k (2022: deficit £16k). After the transfer there was a net deficit for the year of £33k (2022: deficit £17k).

Total Reserves carried forward at 31 December 2023 were £2,242,215 (2022: £2,229,633), of this, £2,198,952 was Unrestricted (2022: £2,231,459).

Reserves Policy

It is the policy of the PCC to maintain a minimum balance on the Unrestricted General Fund which equates to the value of two months of normal expenditure on the Unrestricted Funds (excluding mission disbursements and depreciation). Based on our budgeted expenditure for 2024, a balance of approximately £57k is required. The balance of £200k on the Unrestricted General Fund Reserve as at 31 December 2023 satisfies this policy.

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

At St John's, the membership of the PCC includes the clergy licensed to the parish (ex-officio), two Churchwardens, one representative of the Licensed Lay Ministers and any members ex officio by virtue of their election to Deanery, Diocesan or General Synods, in addition to other members elected to PCC by those members of the congregation who are on the Electoral Roll. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including how the funds of the PCC are to be spent. The activities planned by the PCC complied with the Charity Commission's guidance on public benefit and were open to (and often were intended for) residents of the parish and the wider area. The full PCC met 6 times during the year.

The **Standing Committee** is a requirement of the *Church Representation Rules*. The Standing Committee is required under those rules to have at least five members including the Vicar and the two Churchwardens. The additional two members during 2022 were the Treasurer and the PCC Secretary. The Standing Committee has power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. The Standing Committee met 5 times during the year.

Administrative Information

Membership of the Parochial Church Council

PCC members who served at any time from 1 January 2022 until the date this report was approved are:

Ex-Officio Members:

Vicar: Rev'd Angela Smith (Chair)
(Clergy Deanery Representative on Diocesan Synod)

Assistant Priest: Rev'd Sam Chandler (after May 2023)

Curates: Rev'd Sam Chandler (until May 2023)
Rev'd Helen May

LLM Representative: Alison Harris

Churchwardens: Angela Southern
Justin Hooper (Laity Deanery Representative on Diocesan Synod)

Deanery Synod: Camilla Deane
Trudy Rankin
Dave Collier (Laity Deanery Representative on Diocesan Synod)
Andrew Moyse (after April 2023)

Elected Members: Andrew Moyse (until April 2023)
Matt Pitcher
Andie Painter
Jess Arthur
Jim Dewes
Lesley Churms
Ray Kelly
Helen Harwood
Chris Thornton (resigned May 2023 leaving 2 year vacancy)
Sarah Lello
Clive Walden (from May 2023)
Helen Budd (from April 2023)
1 year vacancy

The parish of St John's Hartley Wintney is part of the benefice of Hartley Wintney with Elvetham, Winchfield and Dogmersfield, in the Diocese of Winchester. The correspondence address for St John's Church is: St John's Church Office, Fleet Road, Hartley Wintney, Hook, Hampshire RG27 8ED.

Approved by the PCC on 20 March 2024 and signed on their behalf by:



Reverend Angela Smith

PCC Chair

Statement of Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP) and these financial statements have therefore been prepared in accordance with Statement of Recommended Accounting Practice: Accounting and Reporting by Charities (SORP 2005), UK Accounting Standards, the Charities Act 2011, and the Church Accounting Regulations 2006.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report to the Members/Trustees of Parochial Church Council of
the Ecclesiastical Parish of St John's Hartley Wintney
Charity Number 1130172**

I report on the accounts for the year ended 31 December 2023, which are set out on pages 9 to 18.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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 would be 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.

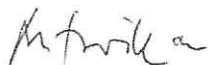
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael John Willan FCA
Chartered Accountant
The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ

Date:

20th March 2024

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Statement of Financial Activities
For the year ended 31 December 2023

	Unrestricted		Fund - Building	Restricted	TOTAL FUNDS	
	General Fund	General Capital Fund		Funds - Other	2023	2022
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations	271,348	-	-	7,950	279,298	284,437
Donation from Trading Co	74,885	-	-	-	74,885	61,571
Grants and Legacies	2,695	-	-	-	2,695	1,825
Community Outreach Events	6,430	-	-	-	6,430	4,347
Occasional Offices	5,625	-	-	-	5,625	4,484
Other ordinary incoming receipts	3,400	-	-	-	3,400	3,400
Bank Interest Income	6,355	-	-	-	6,355	755
Total incoming resources (note 4)	370,738	-	-	7,950	378,688	360,819
Resources expended						
Church activities excluding dep'n	339,107	-	-	25,724	364,831	325,080
Depreciation	950	-	-	-	950	950
Church activities including dep'n	340,057	-	-	25,724	365,781	326,030
Governance costs	1,536	-	-	-	1,536	1,586
Interest on loans	(1,211)	-	-	-	(1,211)	267
Total resources expended (note 5)	340,382	-	-	25,724	366,106	327,883
Net incoming resources before transfers	30,355	-	-	(17,774)	12,582	32,936
Transfers between funds	(62,863)	-	62,863	-	-	-
Net income/(deficit) for the year	(32,508)	-	62,863	(17,774)	12,582	32,936
Balances b/fwd at 1 Jan	232,791	1,998,669	(62,863)	61,037	2,229,633	2,196,697
Balances c/fwd at 31 Dec	200,283	1,998,669	-	43,264	2,242,215	2,229,633

The notes on pages 11 to 18 form part of these financial statements

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Balance Sheet
As at 31 December 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	1,999,620	2,000,570
Investment assets		-	-
		1,999,620	2,000,570
Current assets			
Cash at bank and in hand		279,149	281,709
Debtors & accrued income	7	29,626	2,829
		308,776	284,538
Current liabilities			
Creditors: amounts falling due within one year	8	(66,180)	(55,475)
Net Current Assets		242,595	229,063
Creditors due after one year	9	-	-
Net Assets		2,242,215	2,229,633
Capital & Reserves			
Unrestricted General Fund	10	200,283	232,791
Unrestricted General Capital Fund	10	1,998,669	1,998,669
Total Unrestricted		2,198,952	2,231,459
Restricted Fund - Building	10	-	(62,863)
Restricted Funds - Other	10	43,263	61,037
		2,242,215	2,229,633

The notes on pages 11 to 18 form part of these financial statements.

Approved by the Parochial Church Council on 20 March 2024.



Rev Angela Smith
PCC Chair

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards, the current Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102), and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention. 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 that are informal gatherings of church members.

Funds

Unrestricted funds are general funds that are not subject to any restrictions as to their use and are available for the general purposes of the PCC.

Restricted funds represent donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the specific purpose for which they were given. All expenditure from a restricted fund is charged to that fund. If any of that expenditure is of a capital nature its cost is included in additions to fixed assets and is shown as a transfer from the restricted fund to the General Capital Fund. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund unless otherwise agreed with the donor.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends and interest are accounted for when receivable. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The Common Mission Fund is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.

The PCC has a policy of, where possible, making grants or donations to Mission Partners at home and overseas which represent 10% of voluntary unrestricted income received in the prior year. To the extent that the full 10% has not been distributed by 31 December a provision is made for payment in the following year. Donations for specific missions are dealt with through restricted reserves and are therefore in addition to the 10% giving to missions from unrestricted funds.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2) of the Charities Act 2011. Costs associated with the maintenance or improvement of such assets are written off in the year they are incurred.

St John's Church Centre - Construction of the St John's Church Centre commenced in April 2012 and expenditure on the construction of the building plus associated professional fees was capitalised from the beginning of 2012 when the PCC resolved to enter into an agreement with a building contractor for the construction of the Church Centre. Associated professional fees amounting to £292,000 had been expensed prior to this date. The building was completed in November 2013.

Moveable Church Furnishings - The various items of moveable church furnishings are vested in the Churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as "inalienable" property held on special trust on behalf of the PCC and are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available due to the age of the items. In this case the item is not capitalised, but all items are included in the Church's inventory listing.

Other furniture and equipment used on a continuing basis for the work of the PCC and costing in excess of £1,000 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £1,000 are expensed in the Statement of Financial Activity in the year that the cost is incurred.

Depreciation

Assets are depreciated on a straight-line basis over their estimated useful life which is assessed as follows:

Audio Visual Equipment - 7 years

Furniture – 7 years

Equipment – 4 years

St John's Church Centre - Depreciation

In the opinion of the PCC depreciation of the building would be immaterial and has not been charged. The members carry out an annual impairment review and in their opinion no provision is necessary in respect of the value at which the building is included in the annual accounts.

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 Church of England or with a bank.

2. Staff Costs

During the year the PCC employed a Youth Pastor, Worship and Communications Pastor, Children and Families Pastor, Pastoral Care Co-ordinator, Vicar's PA, Benefice Administrator and Operations Manager. Except for the Worship and Communications Pastor, all of these positions were part time. No employee earned more than £40,000 per annum. Tax and National Insurance payments to HMRC are managed on behalf of the PCC by Stewardship Services, an external agency.

3. Pensions

The current scheme is the government established National Employment Savings Trust (NEST) money purchase pension scheme. Staff contribute 7% of salary and this was matched by the PCC.

Previously the PCC of St John's Hartley Wintney participated in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from participating employers. Having become aware that the legal structure of the scheme was such that if another employer fails, the PCC of St John's HW could become responsible for paying a share of that employer's pension liability, the PCC took mitigating action and moved all its staff pensions from the Pension Builder Scheme to the government established National Employment Savings Trust (NEST) money purchase scheme. Given the short time that the PCC had a small number of staff in the Pension Builder Scheme, any residual liability under the scheme is not expected to be material.

4. Audit Fees

An audit was not required in 2023 nor in 2022 but the financial statements have been independently reviewed by Michael Willan of Frost and Willan Accounting Ltd, Chartered Accountants, The Old Post Office, High Street, Hartley Wintney, Hampshire, RG27 8NZ.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

4. Incoming Resources

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - other	TOTAL 2023	TOTAL 2022
	£	£	£	£	£	£
Incoming resources						
Voluntary Donations						
Tax efficient planned giving	207,309	-	-	7,950	215,260	230,140
Income tax recoverable	50,501	-	-	-	50,501	46,851
Church collections	7,861	-	-	-	7,861	6,446
Sundry donations	5,677	-	-	-	5,677	1,000
	<u>271,348</u>	<u>-</u>	<u>-</u>	<u>7,950</u>	<u>279,298</u>	<u>284,437</u>
Gift Aided Donation from St Johns HW Ltd	<u>74,885</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,885</u>	<u>61,571</u>
Grants and Legacies						
Grants and Legacies	2,695	-	-	-	2,695	1,825
	<u>2,695</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,695</u>	<u>1,825</u>
Income from Community Outreach Events						
Income from ticketed community activities	6,430	-	-	-	6,430	4,347
	<u>6,430</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,430</u>	<u>4,347</u>
Income from Occasional Offices						
Fees - weddings, funerals, etc	5,625	-	-	-	5,625	4,484
	<u>5,625</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,625</u>	<u>4,484</u>
Other ordinary receipts						
Admin Contribution from Winchfield PCC and Dogmersfield PCC	1,000	-	-	-	1,000	1,000
Licence Fee income from St Johns HW Ltd	2,400	-	-	-	2,400	2,400
	<u>3,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,400</u>	<u>3,400</u>
Bank Interest Income	6,355	-	-	-	6,355	755
Total incoming resources	<u>370,738</u>	<u>-</u>	<u>-</u>	<u>7,950</u>	<u>378,688</u>	<u>360,819</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

5. Resources Expended

	Unrestricted Fund General Fund £	Unrestricted General Capital Fund £	Restricted Fund Church Centre Building £	Restricted Funds - Other £	TOTAL 2023 £	TOTAL 2022 £
Church Activities						
Common Mission Fund	122,948	-	-	-	122,948	125,737
Common Mission Fund	122,948	-	-	-	122,948	125,737
Staff Costs						
Staff salaries	101,530	-	-	-	101,530	80,232
National Insurance	1,034	-	-	-	1,034	-
Pensions	7,432	-	-	-	7,432	10,570
Clergy expenses	1,289	-	-	-	1,289	1,412
Training & Recruitment	1,175	-	-	-	1,175	3,725
	112,459	0	0	0	112,459	95,939
Mission Partners						
Missionary societies & charities	25,500	-	-	-	25,500	26,509
	25,500	-	-	-	25,500	26,509
Worship						
Upkeep of services	5,876	-	-	-	5,876	4,755
	5,876	-	-	-	5,876	4,755
Community involvement & Pastoral Work						
Evangelism, Outreach, Discipleship & Pastoral	5,226	-	-	1,762	6,988	3,707
	5,226	-	-	1,762	6,988	3,707
Young people						
Children and Youth	3,122	-	-	240	3,362	4,043
	3,122	-	-	240	3,362	4,043
Communication						
Communication	357	-	-	-	357	412
	357	-	-	-	357	412

St John The Evangelist Parish Church, Hartley Wintney and Elvetham
Notes to the accounts for the year ending 31st December 2023 (continued)

5. Resources Expended (continued)

Church Activities (continued)	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund Buildings	Restricted Funds - Other	TOTAL 2023	TOTAL 2022
	£	£	£	£	£	£
Facilities & Administration						
Repairs & maintenance	16,872	-	-	23,722	40,595	19,737
Utilities, Administration & sundry	46,746	-	-	-	46,746	44,240
	<u>63,619</u>	<u>-</u>	<u>-</u>	<u>23,722</u>	<u>87,341</u>	<u>63,977</u>
Total church activities before depreciation	<u>339,107</u>	<u>0</u>	<u>0</u>	<u>25,724</u>	<u>364,831</u>	<u>325,080</u>
Depreciation						
Depreciation	950	-	-	-	950	950
	<u>950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>950</u>	<u>950</u>
Total church activities including depreciation	<u>340,057</u>	<u>0</u>	<u>0</u>	<u>25,724</u>	<u>365,781</u>	<u>326,030</u>
Governance costs						
Independent Review	1,536	-	-	-	1,536	1,586
Interest on loans	-	-	-	-	1,211	267
Total Resources Expended	<u>340,382</u>	<u>0</u>	<u>0</u>	<u>25,724</u>	<u>366,106</u>	<u>327,883</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023 (continued)

6 Tangible fixed assets

	Equipment in Church	Audio-Visual in Church	Fixtures, Fittings & Equipment pre 2012	Furniture, Fixtures & Fittings in Ch. Centre	Equipment in Church Centre	Audio- Visual in Church Centre	St John's Church Centre Building	Total
Cost	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2023	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Additions								-
Asset at cost c/fwd at 31 Dec 2023	3,869	31,066	32,005	18,312	37,276	17,766	1,998,670	2,138,964
Depreciation	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2023	3,869	31,066	32,005	18,312	35,376	17,766	-	138,394
Depreciation for the year					950			950
Accumulated depreciation at 31 Dec 2023	3,869	31,066	32,005	18,312	36,326	17,766	-	139,344
Net Book Value	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2022	-	-	-	-	1,900	-	1,998,670	2,000,570
Net Book Value at 31 Dec 2023	-	-	-	-	950	-	1,998,670	1,999,620

7 Debtors and accrued income

	2023	2022
	£	£
Prepayments and other debtors	1,257	2,064
St Johns HW Ltd debtor	26,737	765
Income Tax recoverable	1,633	-
	<u>29,626</u>	<u>2,829</u>

8 Creditors falling due within one year

	2023	2022
	£	£
Accruals & other creditors	25,629	13,541
Provision for mission giving	7,551	3,934
Loan for church roof repair due within one year	33,000	38,000
	<u>66,180</u>	<u>55,475</u>

Note re loan for church roof repair

£33,000 loan is owed to a member of the congregation. The interest rate is 0% per annum.
£14,000 of the loan is expected to be repaid in Sept 2026 and £19,000 in Sept 2027 but it is redeemable at any point with six months notice hence treated in the financial statements as if payable within 1 year.

St John the Evangelist Parish Church, Hartley Wintney with Elvetham
Notes to the accounts for the year ended 31 December 2023

9. Fund Movements

	Funds 31/12/22 £	Income £	Expenditure £	Transfers (note 1) £	Funds 31/12/23 £
Unrestricted Funds					
General Fund	232,791	370,738	(340,382)	(62,863)	200,283
General Capital Fund	1,998,669	-	-	-	1,998,669
Total for Unrestricted Funds	2,231,459	370,738	(340,382)	(62,863)	2,198,952
Restricted Funds					
Building Fund	(62,863)	-	-	62,863	-
Other Restricted Funds					
Mustard Seed/Help Hoima	161	-	-	-	161
Burma Childrens Fund	30	-	-	-	30
Restricted Fund-other	1,295	935	(926)	-	1,303
Vicar's Discretionary fund	10,163	1,000	(1,076)	-	10,087
Organ Fund	49,389	6,016	(23,722)	-	31,683
Totals for Other Restricted Funds	61,037	7,950	(25,724)	-	43,263
Total Funds	2,229,633	378,688	(366,106)	-	2,242,215

Note 1: During the year the PCC agreed that the remaining liabilities of the Building Fund should be transferred to the General Fund since all the building work had been completed. Ongoing donations to the building fund were redirected to the general fund, with permission from donors.

10. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds - other £	2023 £	2022 £
Tangible Fixed Assets	950	1,998,670	1,999,620	-	-	1,999,620	2,000,570
Current assets including cash	265,512	-	265,512	-	43,263	308,776	284,538
Creditors falling due within one year	(66,180)	-	(66,180)	-	-	(66,180)	(55,475)
Creditors falling due after one year	-	-	-	-	-	-	-
	200,282	1,998,670	2,198,952	-	43,263	2,242,215	2,229,633

11. Subsidiary Undertaking

St John's HW Ltd, a company limited by guarantee and incorporated in England & Wales, registered number 11394695, is a wholly owned subsidiary of the PCC. The company operates all commercial trading operations carried on at the St John's Church Centre including the coffee shop and hire of the halls.