

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

**For the year ended 31<sup>st</sup> December 2019**

Charity Registered Number: 1130172

**2019 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/Priest-in-Charge 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 Priest-in-Charge 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.

Carolyn Marshall 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:

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

## **Achievement and performance**

During the year, the Reverend Angie Smith was Priest-in-Charge of the Parish, having been appointed in December 2017 as Interim minister for 3 years.

Everyone is welcome to attend services. The average weekly attendance during October 2019, for the 3 Sunday services was a decrease to 198 adults. Attendance for 0-17 year olds averaged 49. 625 people attended Christmas Services and 388 people attended Easter Services.

At the end of 2019 there were 188 on the Church Electoral Roll, 139 of whom are resident within the parish.

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.

The Church Centre continues to enhance our mission and ministry to the community and enables a wide range of activities for all ages to be provided, including:

- Sunday morning activities for children and young people
- Bumps and Babies (a parent/toddler group)
- Youthquake (weekly youth club)
- Mothers' Union
- Revive (a weekly women's group)
- Naomi's Watch (a group for women on their own)
- Positive Parenting courses
- Outreach activities
- Alpha courses
- Staff meetings
- Deanery events
- Samson Circuits

The Centre also provides a home for the increasingly popular and important Forget-Me-Not Café (for those living with dementia). We have also been able to serve the community by providing rooms and halls which can be rented by individuals and organisations from outside the church community.

The Coffee Shop, staffed entirely by volunteers, continues to provide a meeting place and a warm welcome for people from our community and has introduced people to the church who would not otherwise have crossed the threshold. We are particularly grateful to the volunteers who have made this such a success.

The operation of the coffee shop, samson circuits and hire of rooms in the church centre is carried out by St John's HW Ltd under licence from the PCC and profits are passed back to the PCC as a gift aided donation. Further details are contained below in the section on the Trading Company.

## **Financial Review**

Full details of our financial position and the movements in 2019 are included in the Financial Statements that accompany this report. Total income to the General Fund in 2019 was £360k (2018 General Fund: £334k) including £277k of voluntary donations (2018: £254k). Income to the Building Fund was £80k (2018: £298k) thanks to some very generous gifts to the roof project and some grants, including a grant of £40k from the Heritage Lottery Fund. Total income across all the funds in 2019 was £443k (2018: £644k).

Total expenditure in 2019 from the General Fund was £342k (2018 General Fund: £304k), including our contribution to Winchester Diocese Common Mission Fund in 2019 of £128k (2018: £121k). Total expenditure on all funds was £335k (2018: £796k).

For 2019, the PCC agreed to donate 10% of the voluntary donations received to the Unrestricted General Fund to Mission. In 2019 this represents £28k.

Overall the financial statements show a net surplus on the general fund of £39k (2018: £31k) but there were also ongoing debt repayments to the church centre and roof projects.

## **Trading Company**

On 4 June 2018 the PCC established a trading company, St Johns HW Ltd, a company limited by guarantee. The PCC granted a licence to the trading company to carry out any non-charitable trading activities undertaken in the St John's Church Centre including the operation of the coffee shop and the hire of rooms such as the halls, kitchen and meeting rooms, when they are not otherwise being used for church activities. The PCC's objective in doing this is to encourage the raising of additional funds which can be passed back to the PCC to support the mission of the church.

Under the Articles of Association of the trading company, the Directors are appointed and removed at the discretion of the PCC and all profits, after due provision for the financial requirements of the business being carried on by the trading company, are donated to the PCC using the company Gift Aid Scheme or other form of donation. The PCC appointed the Incumbent, a Churchwarden and the PCC Treasurer as the Directors of the trading company. Separate financial statements have been produced for the Trading Company for the year ended 31 December 2019. During that period St Johns HW Ltd gift aided its operating profit of £72,842 (8 months to 31 Dec 2018: £38,958) to the PCC and that donation is included as income to the Unrestricted General Fund in the financial statements.

## **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 2020, a balance of approximately £55k is required. The balance on the Unrestricted General Fund Reserve as at 31 December 2019 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), the two Churchwardens, one representative of the Licensed Lay Ministers (LLMs – formerly known as Readers) 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 2019 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 7 times during the year.

## **Administrative Information**

### **Membership of the Parochial Church Council**

PCC members who served at any time from 1 January 2019 until the date this report was approved are:

#### **Ex-Officio Members:**

Priest In Charge:	Rev'd Angela Smith (Chair) (Clergy Representative on Diocesan Synod from July 2018)
Curates:	Rev'd Janette Smith (Until 14 September 2019) Rev'd Ben Chase (Until 11 March 2019) Rev'd Matt Bianchi (From 30 June 2019)
LLM Representative:	Ian Coster
Churchwardens:	Andrew Marshall (Until 23 May 2019) Paul Main (From 23 May 2019) Angela Southern
Assistant Wardens:	Carolyn Jamieson (Until April 2019 APCM - the post was abolished) Paul Main (Until April 2019 APCM - the post was abolished)
Deanery Synod:	Geoff Key Alison Harris Camilla Deane (From April 2019 APCM)

#### **Elected Members:**

Paul Davis (From April 2019 APCM)  
David Cowdrey (Until April 2019 APCM)  
Miranda Tiffin (From April 2019 APCM)  
John Pendleton (Re-elected April 2019 APCM)  
Dorothy Harvey (PCC Vice Chair)  
Philip Baylis  
Neil Jones  
Trudy Rankin  
Andrew Moyse (From 26 June 2019)  
Justin Hooper (From April 2019 APCM)  
Matt Pitcher  
Joe Edwards (From April 2019 APCM)  
Henry Chandler (PCC Secretary)

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 May 2020 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 2019, 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:**



**St John the Evangelist Parish Church, Hartley Wintney with Elvetham**  
**Statement of Financial Activities**  
**For the year ended 31 December 2019**

	TOTAL FUNDS					
	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Building	Restricted Funds - Other	2019	2018
	£	£	£	£	£	£
<b>Incoming resources</b>						
Voluntary Donations	277,464	-	39,855	2,319	319,638	494,633
Donation from Trading Co	72,842	-	-	-	72,842	38,958
Grants and Legacies	-	-	40,000	-	40,000	70,778
Activities for generating funds	290	-	-	-	290	28,635
Other ordinary incoming receipts	5,400	-	254	-	5,654	4,706
Income from church activities	4,578	-	-	-	4,578	6,272
<b>Total incoming resources (note 4)</b>	<b>360,574</b>	<b>-</b>	<b>80,109</b>	<b>2,319</b>	<b>443,002</b>	<b>643,982</b>
<b>Resources expended</b>						
Church activities excluding depreciation	318,386	-	(4,732)	3,917	317,571	762,974
Depreciation	774	6,634	-	-	7,408	16,827
Church activities including depreciation	319,160	6,634	(4,732)	3,917	324,979	779,801
Cost of Generation of voluntary income	1,463	-	-	-	1,463	3,079
Fund-raising costs	-	-	-	-	-	7,037
Governance costs	1,416	-	-	-	1,416	1,400
Interest on loans	-	-	7,308	-	7,308	4,944
<b>Total resources expended (note 5)</b>	<b>322,039</b>	<b>6,634</b>	<b>2,576</b>	<b>3,917</b>	<b>335,165</b>	<b>796,261</b>
<b>Net incoming resources before transfers</b>	<b>38,535</b>	<b>(6,634)</b>	<b>77,533</b>	<b>(1,598)</b>	<b>107,836</b>	<b>(152,279)</b>
Transfers between funds	-	-	-	-	-	-
<b>Net income/(deficit) for the year</b>	<b>38,535</b>	<b>(6,634)</b>	<b>77,533</b>	<b>(1,598)</b>	<b>107,836</b>	<b>(152,279)</b>
<b>Balances b/fwd at 1 Jan</b>	<b>198,685</b>	<b>2,010,028</b>	<b>(226,768)</b>	<b>13,040</b>	<b>1,994,985</b>	<b>2,147,264</b>
<b>Balances c/fwd at 31 Dec</b>	<b>237,221</b>	<b>2,003,394</b>	<b>(149,235)</b>	<b>11,442</b>	<b>2,102,821</b>	<b>1,994,985</b>

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 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible fixed assets	6	2,003,399	2,010,807
Investment assets		-	-
		<u>2,003,399</u>	<u>2,010,807</u>
<b>Current assets</b>			
Cash at bank and in hand		287,710	677,145
Debtors & accrued income	7	45,241	33,922
		<u>332,950</u>	<u>711,067</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	8	(65,253)	(437,186)
		<u>267,697</u>	<u>273,881</u>
<b>Net Current Assets</b>			
		267,697	273,881
<b>Creditors due after one year</b>	9	(168,275)	(289,703)
		<u>2,102,821</u>	<u>1,994,985</u>
<b>Net Assets</b>			
		<u>2,102,821</u>	<u>1,994,985</u>
<b>Capital &amp; Reserves</b>			
Unrestricted General Fund	10	237,221	198,685
Unrestricted General Capital Fund	10	2,003,393	2,010,028
Total Unrestricted		<u>2,240,614</u>	<u>2,208,713</u>
Restricted Fund - Building	10	(149,235)	(226,768)
Restricted Funds - Other	10	11,442	13,040
		<u>2,102,821</u>	<u>1,994,985</u>

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

Approved by the Parochial Church Council on 20 May 2020

**Rev Angela Smith**  
**PCC Chair**

## **The PCC of St John's Church Hartley Wintney**

### **Notes to the Financial Statements**

#### **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.

Endowment funds are funds for which the capital must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

##### **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 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. 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.

**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 £500 is capitalised at cost and depreciated over the asset's estimated useful life. Normally assets costing less than £500 are expensed in the Statement of Financial Activity in the year that the cost is incurred. However, items of furniture and equipment purchased to equip the St John's Church Centre were capitalised even if under £500 as the total capital purchases were treated as one project.

## **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 – 5 years

## **St John's Church Centre - Depreciation**

Depreciation is not provided on the St John's Church Centre building because the life of the building is anticipated to be substantially in excess of 50 years so that any depreciation charge would be immaterial.

## **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.

## **Creditors falling due after one year**

These amounts relate to loans provided by members of the congregation and the Winchester Diocesan Board of Finance (WDBF) for the building of the St John's Church Centre and the restoration of the Church roof. The terms of the loans, including the rate of interest, are shown in note 9 to the financial statements.

## **2. Staff Costs**

During the year the PCC employed a Youth Pastor, Worship Pastor, Children and Families Pastor, Church Administrators and Operations Manager. 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**

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 2019 nor in 2018 but the financial statements have been independently reviewed by Michael Willan, FCA, of Willan and Willan, High St, Hartley Wintney.

**St John the Evangelist Parish Church, Hartley Wintney with Elvetham**  
**Notes to the accounts for the year ended 31 December 2019 (continued)**

**4. Incoming Resource:**

	Unrestricted General Fund	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - other	TOTAL 2019	TOTAL 2018
	£	£	£	£	£	£
<b>Incoming resources</b>						
<b>Voluntary Donation:</b>						
Tax efficient planned giving	243,383	-	37,879	191	281,453	325,432
Income tax recoverable	22,079	-	1,976	476	24,530	36,489
Church collections	8,473	-	-	752	9,225	8,769
Sundry donations	3,529	-	-	900	4,429	123,943
	<u>277,464</u>	<u>-</u>	<u>39,855</u>	<u>2,319</u>	<u>319,638</u>	<u>494,633</u>
<b>Gift Aided Donation from Trading Co</b>	<u>72,842</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,842</u>	<u>38,958</u>
<b>Grants and Legacies:</b>						
Grants	-	-	40,000	-	40,000	62,986
Legacies	-	-	-	-	-	7,792
	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>	<u>70,778</u>
<b>Activities for generating fund:</b>						
Fund raising events	290	-	-	-	290	-
Room Hire Income	-	-	-	-	-	22,045
Coffee Shop Income	-	-	-	-	-	6,590
	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290</u>	<u>28,635</u>
<b>Income from church activities</b>						
Fees - weddings, funerals, etc	4,578	-	-	-	4,578	2,213
Other activities	-	-	-	-	-	4,059
	<u>4,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,578</u>	<u>6,272</u>
<b>Other ordinary receipts</b>						
Bank interest income	-	-	254	-	254	-
Admin Contribution from Winchfield	-	-	-	-	-	-
PCC and Dogmersfield PCC	3,000	-	-	-	3,000	3,000
Licence Fee income from St Johns HW	2,400	-	-	-	2,400	1,706
	<u>5,400</u>	<u>-</u>	<u>254</u>	<u>-</u>	<u>5,654</u>	<u>4,706</u>
<b>Total incoming resources</b>	<u>360,574</u>	<u>-</u>	<u>80,109</u>	<u>2,319</u>	<u>443,002</u>	<u>643,982</u>

St John the Evangelist Parish Church, Hartley Wintney with Elvetham  
Notes to the accounts for the year ended 31 December 2019 (continued)

5. Resources Expended

	Unrestricted Fund General £	Unrestricted General £	Restricted Fund - Church £	Restricted Funds - Other £	TOTAL 2019 £	TOTAL 2018 £
<b>Church Activities</b>						
<b>Common Mission Fund</b>						
Common Mission Fund	128,692	-	-	-	128,692	121,071
	128,692	-	-	-	128,692	121,071
<b>Staff Costs</b>						
Staff salaries	72,644	-	-	-	72,644	74,105
Pensions	2,852	-	-	-	2,852	3,588
Clergy expenses	5,141	-	-	-	5,141	4,121
Training	1,134	-	-	-	1,134	1,395
Cost of Ordinands	-	-	-	-	-	8,836
	81,771	0	0	0	81,771	92,045
<b>Mission Partners</b>						
Missionary societies & charities	27,746	-	-	3,917	31,663	25,402
	27,746	-	-	3,917	31,663	25,402
<b>Worship</b>						
Upkeep of services	9,225	-	-	-	9,225	4,476
	9,225	-	-	-	9,225	4,476
<b>Community involvement &amp; Pastoral Work</b>						
Coffee Shop consumables	-	-	-	-	-	3,332
Evangelism, Outreach & Pastoral	535	-	-	-	535	2,894
	535	-	-	-	535	6,226
<b>Discipleship</b>						
Discipleship	2,127	-	-	-	2,127	3,037
	2,127	-	-	-	2,127	3,037
<b>Young people</b>						
Children and Youth	5,719	-	-	-	5,719	5,043
	5,719	-	-	-	5,719	5,043
<b>Communication</b>						
Church Suite and Printing	1,097	-	-	-	1,097	1,625
	1,097	-	-	-	1,097	1,625

**St John The Evangelist Parish Church, Hartley Wintney and Elvetham**  
**Notes to the accounts for the year ending 31st December 2019 (continued)**

**5. Resources Expended (continued)**

	Unrestricted Fund General	Unrestricted General Capital Fund	Restricted Fund - Buildings	Restricted Funds - Other	TOTAL 2019	TOTAL 2018
	£	£	£	£	£	£
<b>Church Activities (continued)</b>						
<b>Facilities &amp; Administration</b>						
Repairs and Maintenance	27,603	-	-	-	27,603	25,149
Administration & sundry	33,870	-	-	-	33,870	27,900
Roof Renewal	-	-	4,732	-	4,732	451,000
	<u>61,474</u>	<u>-</u>	<u>4,732</u>	<u>-</u>	<u>56,742</u>	<u>504,049</u>
<b>Total church activities before depreciation</b>	<b>318,386</b>	<b>-</b>	<b>-4,732</b>	<b>3,917</b>	<b>317,571</b>	<b>762,974</b>
<b>Depreciation</b>						
Depreciation - church centre other	-	5,154	-	-	5,154	11,615
Depreciation - church AV equipment	-	1,480	-	-	1,480	4,438
Depreciation - church other equipment	774	-	-	-	774	774
	<u>774</u>	<u>6,634</u>	<u>-</u>	<u>-</u>	<u>7,408</u>	<u>16,827</u>
<b>Total church activities including depreciation</b>	<b>319,160</b>	<b>6,634</b>	<b>-4,732</b>	<b>3,917</b>	<b>324,979</b>	<b>779,801</b>
<b>Cost of generating income</b>						
St Georges costs	<u>1,463</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,463</u>	<u>3,079</u>
<b>Fund-raising costs</b>						
Sponsored cycle ride	-	-	-	-	-	-
Heritage Project	-	-	-	-	-	6,650
Other	-	-	-	-	-	387
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,037</u>
<b>Governance costs</b>						
Independent Review	<u>1,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,416</u>	<u>1,400</u>
<b>Interest on loans</b>	<u>-</u>	<u>-</u>	<u>7,308</u>	<u>-</u>	<u>7,308</u>	<u>4,944</u>
<b>Total Resources Expended</b>	<b>322,039</b>	<b>6,634</b>	<b>2,576</b>	<b>3,917</b>	<b>335,166</b>	<b>796,261</b>



St John the Evangelist Parish Church, Hartley Wintney with Elvetham  
Notes to the accounts for the year ended 31 December 2019(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
<b>Cost</b>	£	£	£	£	£	£	£	£
Asset at cost b/fwd at 1 Jan 2018	3,869	31,066	32,005	18,312	33,476	17,766	1,998,670	2,135,164
Additions	-	-	-	-	-	-	-	-
Asset at cost c/fwd at 31 Dec 2019	<u>3,869</u>	<u>31,066</u>	<u>32,005</u>	<u>18,312</u>	<u>33,476</u>	<u>17,766</u>	<u>1,998,670</u>	<u>2,135,164</u>
<b>Depreciation</b>	£	£	£	£	£	£	£	£
Accumulated depreciation at 1 Jan 2018	3,090	29,586	32,005	13,298	33,476	12,902	-	124,357
Depreciation for the year	774	1,480	-	2,616	-	2,538	-	7,408
Accumulated depreciation at 31 Dec 2019	<u>3,863</u>	<u>31,066</u>	<u>32,005</u>	<u>15,914</u>	<u>33,476</u>	<u>15,440</u>	<u>-</u>	<u>131,765</u>
<b>Net Book Value</b>	£	£	£	£	£	£	£	£
Net Book Value at 31 Dec 2018	779	1,480	-	5,014	-	4,864	1,998,670	2,010,807
Net Book Value at 31 Dec 2019	<u>6</u>	<u>-</u>	<u>-</u>	<u>2,398</u>	<u>-</u>	<u>2,326</u>	<u>1,998,670</u>	<u>2,003,399</u>

**7 Debtors and accrued income**

	2019 £	2018 £
Prepayments and other debtors	2,917	2,917
St Johns HW Ltd debtor	39,732	14,420
Income Tax recoverable	2,592	16,585
	<u>45,241</u>	<u>33,922</u>

**8 Creditors falling due within one year and deferred income**

	2019 £	2018 £
Accruals & other creditors	27,341	16,289
Accrued interest on loans	760	760
Loans for Church Centre construction due within one year	-	35,537
Loan for church roof repair due within one year	33,868	34,538
Provision for mission giving	3,284	10,635
Creditor for future payments to Roof Contractor (2018 provision)	-	339,427
	<u>65,253</u>	<u>437,186</u>

**9 Creditors falling due after one year**

	2019 £	2018 £
Loans falling due after one year	168,275	289,703
	<u>168,275</u>	<u>289,703</u>
<b>Details of loans due after one year</b>		
Loan from Winchester Diocesan Board of Finance for Roof Repair (note i)	130,275	251,703
2% Loan from member of congregation (note ii)	38,000	38,000
	<u>168,275</u>	<u>289,703</u>

i) Loan from WDBF of £300,000 was granted in July 2018 to be repaid over 8 years, variable rate of interest, current rate of interest is 2.75%

St John the Evangelist Parish Church, Hartley Wintney with Elvetham  
Notes to the accounts for the year ended 31 December 2019

10. Fund Movements

	Funds 31/12/18 £	Change in accounting policy	Income £	Expenditure £	Transfers £	Funds 31/12/19 £
<b>Unrestricted Funds</b>						
General Fund	198,685	-	360,575	(322,039)	-	237,221
General Capital Fund	2,010,028	-	(0)	(6,634)	-	2,003,393
<b>Total for Unrestricted Funds</b>	<b>2,208,713</b>	<b>-</b>	<b>360,574</b>	<b>(328,673)</b>	<b>-</b>	<b>2,240,614</b>
<b>Restricted Funds</b>						
<b>Building Fund</b>	<b>(226,768)</b>	<b>-</b>	<b>80,109</b>	<b>(2,576)</b>	<b>-</b>	<b>(149,235)</b>
<b>Other Restricted Funds</b>						
Mustard Seed/Help Hoima	2,674	-	161	(2,674)	-	161
Burma Childrens Fund	240	-	30	(240)	-	30
Restricted Fund-other	-	-	2,128	(1,003)	-	1,125
Vicar's Discretionary fund	10,126	-	-	-	-	10,126
<b>Totals for Other Restricted Funds</b>	<b>13,040</b>	<b>-</b>	<b>2,319</b>	<b>(3,917)</b>	<b>-</b>	<b>11,442</b>
<b>Total Funds</b>	<b>1,994,985</b>	<b>-</b>	<b>443,002</b>	<b>(335,166)</b>	<b>-</b>	<b>2,102,821</b>

11. Analysis of Net Assets

	Unrestricted General Fund £	Unrestricted General Capital Fund £	Total Unrestricted Fund £	Restricted Fund Building £	Restricted funds - other £	2019 £	2018 £
Tangible Fixed Assets	6	2,003,394	2,003,399	-	-	2,003,399	2,010,807
Investment Fixed Assets	-	-	-	-	-	-	-
Current assets including cash	268,601	-	268,601	52,908	11,442	332,950	711,067
Creditors falling due within one year	(31,385)	-	(31,385)	(33,868)	-	(65,253)	(437,186)
Creditors falling due after one year	-	-	-	(168,275)	-	(168,275)	(289,703)
	<b>237,221</b>	<b>2,003,394</b>	<b>2,240,615</b>	<b>(149,235)</b>	<b>11,442</b>	<b>2,102,821</b>	<b>1,994,985</b>