



**COULSDON ST JOHN'S CHURCH PCC**

**Registered charity 1164688**

**TRUSTEES ANNUAL REPORT**

**1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2022**

## INTRODUCTION

The mission statement of St John's is 'Helping people to meet Jesus'. We believe that Jesus came to bring life in all its fullness, and that this is to the benefit of all people. As a church we can help people experience that life through our gathered worship, our friendship and our loving service. To guide us in planning our mission we use the framework of the Five Marks of Mission:

### 1. To proclaim the Good News of the Kingdom of God.

- a. This is achieved through our gathered worship, evangelism and other forms of communication.

#### *Achievements*

During 2022 the full range of church activities resumed, following the coronavirus pandemic. The Thursday service of holy communion saw the biggest percentage growth of any of our services, averaging 12 to 15 attending. Because of the covid restrictions there was a large backlog of requests for baptism: 41 baptisms took place, 6 weddings, and 13 funerals either in church or at a crematorium.

Her Majesty the Queen's Platinum Jubilee was marked at the beginning of June, and during the same weekend Pentecost was marked with an outdoor service jointly with Churches Together in Coulsdon.

Plans had been made during 2021 to take a stall at the Old Coulsdon Village Fair in July and give away knitted fish as a symbol of Jesus feeding the 5000. Because of covid restrictions the Fair was cancelled that year, but took place again in July 2022 with large numbers attending, and 400 knitted fish were given away.

The church livestreamed the funeral of the late Queen Elizabeth on 19<sup>th</sup> September. Several people from the community joined us to watch and take part.

After a break of two years because of covid we welcomed three local schools to the church for their pre-Christmas carol services.

### 2. To teach, baptise and nurture new believers.

- a. This is achieved through regular teaching at times of worship and in small groups; through preparation for baptism and marriage; through our children's ministry and through occasional courses such as the Alpha Course, and other teaching courses.

#### *Achievements*

Baptism and marriage preparation sessions continued. Five young people were prepared to take communion, and two of them were further prepared for confirmation which took place in November.

After Easter a group of 15 attended Spring Harvest at Butlins, Minehead.

After three rounds of advertising, the governors of Coulsdon C of E School were pleased to appoint a new head teacher, Paul Garratty, in December. The previous head, Annie Mitchell, had retired in July.

The Rector, Paul Roberts, announced in January that he was planning to retire at the end of August 2023. The long notice period will enable the Churchwardens, PCC and Assistant Priest to plan for this interregnum, with the help of the Archdeacon. so that the mission of St John's will continue.

### **3. To respond to human need by loving service**

- a. This is achieved through our regular pastoral care and visiting of those who are sick, frail or housebound, and by our support of local and international charities.

#### *Achievements*

As usual gifts were collected at our Harvest Festival service at the end of September and donated to Croydon Nightwatch and Purley Food Hub.

Other charities and agencies that were supported with donations from our charity fund included:

- Noticeboard for St Peter's Church, St Helier Estate - £726
- Armed Forces Christian Union (Collection on Remembrance Sunday) - £230
- Children's Society (Christingle) £55.50

### **4. To transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation.**

- a. This is achieved through our support of Fairtrade and Tradecraft, and our support of mission agencies such as Open Doors that provide support for persecuted Christians.

#### *Achievements*

Our Assistant Minister, Rev. Sue Thomas, organized a 'Party on the Path' on Pentecost Sunday. A number of activity stations were set up on the church path which helped raise awareness of the persecuted church. This proved very popular with both adults and children.

### **5. To strive to safeguard the integrity of creation, and sustain and renew the life of the earth.**

- a. This is achieved through encouragement and teaching about care of the environment, and our participation in the Eco-Church Award programme.

#### *Achievements*

The PCC continued to monitor progress towards the Eco-Church Silver Award.

## **Financial Review**

During 2022, the PCC has been able to meet its financial responsibilities and obligations. The General Fund's balance, taking account of the impact of fixed assets, stood at £1,393 at year end; at year end 2021, this fund showed a deficit of £11,623. The increase in this Fund is primarily as a result of a transfer from the Children's & Young Families Fund, following the derestriction of donations by donors. A deficit on this fund has been historic, having been £46,259 at its highest in the past 12 years with fluctuations depending on repairs necessary to the Grade 1 listed historic building.

The PCC, having examined anticipated income and expenditure for 2022, made the decision to modestly increase their Parish Pledge to the Diocese in 2023 by £1,720 to £87,720

Unrestricted income during the year totalled £172,611. General Fund income totalled £126,297, which included £74,038 from Planned Giving through bank and envelopes, £6,194 from open plate collections and electronic giving, and £20,028 tax recovered under Gift Aid. Restricted fund income totalled £13,167, including £7,017 donations towards major building repairs.

Total expenditure over the year from the unrestricted General Fund totalled £129,704, of which £86,000 was paid to the diocese as our Parish Pledge to support churches within the diocese, of which £82,000 represents the costs of ministry to our church. Main expenditure included £5,600 for insurance of the Church, £3780 for renewal of cast iron rain water pipes, and £9,667 church heating and lighting costs. Expenditure from the restricted Fabric/Reserve Fund totalled £14,280 for professional fees, of which £2,380 was reimbursed under the Listed Places of Worship VAT recovery scheme.

The church owned property on Waddington Avenue continues to be let on a temporary basis whilst not required for a curate, with the balance from the rent received, after repairs and maintenance, available to support the work of St John's.

The PCC is committed to maintaining the General Fund balance over coming years, and as adequate reserves are held in unrestricted funds, St John's Church can be considered as a going concern.

## **Reserves Policy**

The Reserves Policy was reviewed in 2020 , when the PCC agreed to hold cash reserves of £10,000 within the General Fund and the unrestricted part of the Fabric/Reserve fund. This amount is calculated on the basis of 2 month's running and upkeep costs of the church (excluding the parish share) and three month's salary costs (including an allowance in the unlikely event of redundancies being necessary). Due to the uncertainty of the impact of increased fuel costs, a decision was made to review this policy early in 2023, when new gas and electricity contracts have been confirmed.

At year end, cash reserves held in the General Fund and unrestricted part of the Fabric/Reserve Fund totalled £58,291, £48,291 above the reserves threshold set in the policy.

The restricted element of the Fabric/Reserve Fund continues to house specific donations and funds raised towards the repair of the old church chancel roof and spire, and other major repairs. Architect's fees in preparation for these works were reimbursed in the sum of £12,600. The balance of this fund at year end was £33,799, with the works now anticipated to be priced in excess of £200,000. A fundraising campaign for these works is planned for March 2023.

## **Structure, Governance and Management**

**Governing document:** PAROCHIAL CHURCH COUNCIL POWERS MEASURE (1956) AS AMENDED AND CHURCH REPRESENTATION RULES THAT CAME INTO FORCE ON 02 JAN 1957

The Charity is constituted as a Trust.

Health and Safety risk assessments relating to buildings and activities have been undertaken and are current. Risks have been mitigated as far as possible, and signage is provided accordingly. The trustees review the parish safeguarding policy every year, and appoint a Parish Safeguarding Officer to ensure compliance with this policy.

St John's Church does not use professional fundraisers and has not received any complaints relating to fundraising practices during the year.

All fundraising activities are undertaken to ensure that they are not unreasonably intrusive, persistent or pressurising and all marketing material contains clear instructions on how a person can be removed from our mailing lists.

Election of trustees is by members of the electoral roll of the church at the Annual Parochial Church Meeting. Trustees are elected for a period of 3 years.

### Reference and Administrative details

|                                    |  |
|------------------------------------|--|
| <i>Charity name</i>                | THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF COULSDON ST JOHN THE EVANGELIST IN THE DIOCESE OF SOUTHWARK |
| <i>Other name the charity uses</i> | COULSDON ST JOHN THE EVANGELIST  |
| <i>Registered charity number</i>   | 1164688  |
| <i>Charity's principal address</i> | Canons Hill<br>Coulston<br>CR5 1HA   |

### Names of the charity trustees who manage the charity

| <b>Trustee name</b>      | <b>Office (if any)</b>                  | <b>Dates acted if not for whole year</b> |
|--------------------------|---|--|
| Rev Paul Roberts         | Rector                                  |  |
| Rev Sue Thomas           | Assistant Priest                        |  |
| Mr Tony Tucker           | Churchwarden                            | To May 2022                              |
| Mrs Gillian Thaxter      | Churchwarden                            |  |
| Mr Ralph Goodwin         | Churchwarden (CW)                       | CW from May 2022                         |
| Mrs Christine McCutcheon | Reader and Deanery Synod representative |  |
| Mrs Lynn Howell          | Treasurer                               |  |
| Mrs Sue Christian        |   |  |
| Mrs Lynne Wilkinson      |   | To May 2022                              |
| Mrs Miriam Locke         |   | To May 2022                              |
| Mr Abraham Williams      |   | To May 2022                              |
| Mr Jeff Locke            |   | From May 2022                            |
| Mr Trevor Meadowcroft    |   |  |
| Mrs Trudy Baker          |   |  |
| Mrs Charlotte Best       |   |  |

## Names and addresses of advisers (Optional information)

|                      |                         |  |
|----------------------|-------------------------|--|
| Independent Examiner | Malcolm Bulbeck         | 54 Downs Road, Coulsdon, Surrey CR5 1AA                            |
| Bankers              | CAF Bank Ltd<br>NatWest | West Malling, Kent, ME19 4JQ<br>27 Woodcote Rd, Wallington SM6 0LH |

**Signed on behalf of the charity's trustees:**

**Rev. Paul Roberts – Chair**

**Date: 22<sup>nd</sup> March 2023**

## ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

## INCOMING RESOURCES

Income is included in the SOFA when the PCC becomes legally entitled to the resources, their receipt is likely and the amount can be reliably ascertained. Fundraising income is reported gross, before associated costs have been deducted.

## EXPENDITURE AND LIABILITIES

Expenditure is recognised when it is incurred and is accounted for gross. Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

## FIXED ASSETS

Consecrated and benefice property are excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011, and are not capitalised in the financial statements.

Moveable church furnishings are not included in the accounts, due to their age and insufficient associated information, but all items are included in the church inventory.

The Clergy House and Parish Hall are included in the accounts at their historic cost.

## **Plant, machinery and office equipment**

Expenditure on the purchase of individual items costing £1000 or more is capitalised at cost and is depreciated over their economic lives on a straight line basis:

Plant, machinery and office equipment – 20% per annum

Computer equipment – 33% per annum

## **FUNDS**

Unrestricted funds represent the funds of the PCC that are available for spending on the charitable objectives of the church including amounts designated by the PCC for specific projects.

Restricted funds are funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

The PCC holds no endowment funds.

**Independent Examiner's Report to the Parochial Church Council of  
St John the Evangelist Church, Coulsdon  
Registered Charity 1164688**

I report on the accounts for the year ending 31<sup>st</sup> December 2022 set out on pages 9 – 16.

**Respective responsibilities of trustees and 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 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 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:**

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: 

Date: 22<sup>nd</sup> March 2023

Name: Malcolm Bulbeck

Relevant professional qualifications or body:  
Fellow of the ICAEW

Address: 54 Downs Road  
Coulsdon  
Surrey CR5 1AA



## Statement of Financial Activities

|   |             | Unrestricted<br>funds | Restricted<br>funds | Endowment<br>funds | 2022           | 2021           |
|---|-------------|-----------------------|---------------------|--------------------|----------------|----------------|
|   | <b>Note</b> |                       |                     |                    |                |                |
| <b>Income and endowments from:</b>                          |             |                       |                     |                    |                |                |
| Donations and legacies                                      | 2(a)        | 109,624               | 10,787              | 0                  | 120,411        | 121,986        |
| Income from charitable activities                           | 2(b)        | 34,203                | 0                   | 0                  | 34,203         | 27,927         |
| Other trading activities                                    | 2(c)        | 9,736                 | 0                   | 0                  | 9,736          | 5,565          |
| Investments   | 2(d)        | 17,939                | 0                   | 0                  | 17,939         | 16,365         |
| Other income  | 2(e)        | 1,107                 | 2,380               | 0                  | 3,487          | 0              |
| <b>Total income</b>   |             | <b>172,611</b>        | <b>13,167</b>       | <b>0</b>           | <b>185,778</b> | <b>171,844</b> |
| <b>Expenditure on:</b>                                      |             |                       |                     |                    |                |                |
| Raising funds   | 3(a)        | 1,206                 | 0                   | 0                  | 1,206          | 858            |
| Expenditure on charitable activities                        | 3(b)        | 143,009               | 15,850              | 0                  | 158,860        | 147,307        |
| Other expenditure   | 3(c)        | 276                   | 0                   | 0                  | 276            | 297            |
| <b>Total expenditure</b>                                    |             | <b>144,492</b>        | <b>15,850</b>       | <b>0</b>           | <b>160,343</b> | <b>148,463</b> |
| Gains / losses on investment assets                         |             | 0                     | 0                   | 0                  | 0              | 0              |
| <b>Net income / (expenditure) resources before transfer</b> |             | <b>28,118</b>         | <b>(2,683)</b>      | <b>0</b>           | <b>25,435</b>  | <b>23,380</b>  |
| <b>Transfers</b>  |             |                       |                     |                    |                |                |
| Gross transfers between funds – in                          | 12(a)       | 16,528                | 0                   | 0                  | 16,528         | 13,319         |
| Gross transfers between funds – out                         | 12(a)       | (1,500)               | (15,028)            | 0                  | (16,528)       | (13,319)       |
| <b>Other recognised gains / losses</b>                      |             |                       |                     |                    |                |                |
| Gains on revaluation, fixed assets, charity's own use       |             | 0                     | 0                   | 0                  | 0              | 0              |
| <b>Net movement in funds</b>                                |             | <b>43,146</b>         | <b>(17,711)</b>     | <b>0</b>           | <b>25,435</b>  | <b>23,380</b>  |
| <b>Total funds brought forward</b>                          |             | <b>84,843</b>         | <b>60,051</b>       | <b>0</b>           | <b>144,894</b> | <b>121,513</b> |
| <b>Total funds carried forward</b>                          |             | <b>127,989</b>        | <b>42,340</b>       | <b>0</b>           | <b>170,329</b> | <b>144,894</b> |
| <b>Represented by</b>                                       |             |                       |                     |                    |                |                |
| <b>Unrestricted</b>   |             |                       |                     |                    |                |                |
| General fund  |             | 3,233                 | 0                   | 0                  | 3,233          | (6,887)        |
| <b>Designated</b>   |             |                       |                     |                    |                |                |
| Fabric/reserve Fund   |             | 56,898                | 0                   | 0                  | 56,898         | 56,898         |
| Mission & Charities Fund                                    |             | 1,205                 | 0                   | 0                  | 1,205          | 383            |
| Parish Hall Fund  |             | 29,388                | 0                   | 0                  | 29,388         | 12,905         |
| Rent Fund - Waddington Avenue                               |             | 37,263                | 0                   | 0                  | 37,263         | 21,542         |
| <b>Restricted</b>   |             |                       |                     |                    |                |                |
| Children & Young Families Fund                              |             | 0                     | 0                   | 0                  | 0              | 13,068         |
| Churchyard Fund   |             | 0                     | 1,551               | 0                  | 1,551          | 1,831          |
| Fabric/reserve Fund   |             | 0                     | 33,799              | 0                  | 33,799         | 38,162         |
| Property Fund (Fixed Assets)                                |             | 0                     | 6,989               | 0                  | 6,989          | 6,989          |

## Balance sheet

| Class and code        | Note     | Description                           | 2022           | 2021           |
|-----------------------|----------|---------------------------------------|----------------|----------------|
| <b>Fixed assets</b>   | <b>8</b> |                                       |                |                |
| 6430                  |          | Clergy House (8 Waddington Avenue)    | 3,775          | 3,775          |
| 6440                  |          | Parish Hall                           | 3,213          | 3,213          |
| 6450                  |          | Plant, machinery and office equipment | 1,840          | 4,736          |
|                       |          | <b>Total Fixed assets</b>             | <b>8,829</b>   | <b>11,725</b>  |
| <b>Current assets</b> |          |                                       |                |                |
| 6501                  |          | Church NatWest current account        | 1,686          | 3,888          |
| 6502                  |          | Church CAF Cash Account               | 15,419         | 19,323         |
| 6506                  |          | Church CAF Gold Account               | 114,287        | 93,892         |
| 6511                  |          | Hall CAF Cash Account                 | 8,516          | 9,580          |
| 6516                  |          | Hall CAF Gold Account                 | 21,347         | 4,289          |
| 6590                  |          | Cash in hand                          | 0              | 0              |
| Z05                   | 9        | Accounts Receivable                   | 5,929          | 4,958          |
|                       |          | <b>Total Current assets</b>           | <b>167,186</b> | <b>135,932</b> |
| <b>Liabilities</b>    |          |                                       |                |                |
| 6601                  |          | Loans received                        | 0              | 0              |
| Z04                   | 10       | Accounts Payable                      | 5,576          | 2,432          |
| Z08                   | 10       | Advance receipts                      | 110            | 330            |
|                       |          | <b>Total Liabilities</b>              | <b>5,686</b>   | <b>2,762</b>   |
|                       |          | <b>Net Asset surplus(deficit)</b>     | <b>170,329</b> | <b>144,894</b> |
| <b>Reserves</b>       |          |                                       |                |                |
|                       |          | Excess / (deficit) to date            | 25,435         | 23,380         |
| Z01                   |          | Starting balances                     | 144,894        | 121,513        |
|                       |          | <b>Total Reserves</b>                 | <b>170,329</b> | <b>144,894</b> |
| <b>12 &amp; 13</b>    |          | <b>Represented by funds</b>           |                |                |
|                       |          | Unrestricted                          | 3,233          | (6,887)        |
|                       |          | Designated                            | 124,756        | 91,730         |
|                       |          | Restricted                            | 42,340         | 60,051         |
|                       |          | Endowment                             | 0              | 0              |
|                       |          | <b>Total</b>                          | <b>170,329</b> | <b>144,894</b> |

Approved by the Parochial Church Council at a meeting held on 22<sup>nd</sup> March 2023

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The notes on pages 11 - 16 form part of these accounts

## Analysis of income and expenditure

|   | <u>Unrestricted</u> | <u>Designated</u> | <u>Restricted</u> | <u>Endowment</u> | <u>Total</u>   | <u>2022</u>    | <u>2021</u>    |
|---|---------------------|-------------------|-------------------|------------------|----------------|----------------|----------------|
| <b>2 INCOME AND ENDOWMENTS</b>                |                     |                   |                   |                  |                |                |                |
| <b>2(a) Voluntary income</b>                  |                     |                   |                   |                  |                |                |                |
| Planned giving (Bank)                         | 71,598              | 0                 | 0                 | 0                | 71,598         | 76,308         | 76,308         |
| Planned giving Youth (Bank)                   | 0                   | 0                 | 2,145             | 0                | 2,145          | 5,810          | 5,810          |
| Gift Aid Envelopes (including Planned Giving) | 2,440               | 10                | 0                 | 0                | 2,450          | 3,357          | 3,357          |
| Other planned giving                          | 0                   | 0                 | 0                 | 0                | 0              | 105            | 105            |
| Loose plate collections                       | 3,590               | 244               | 0                 | 0                | 3,834          | 1,969          | 1,969          |
| Churchyard maintenance donations              | 0                   | 0                 | 760               | 0                | 760            | 931            | 931            |
| Donations appeals etc                         | 7,276               | 432               | 7,362             | 0                | 15,071         | 10,947         | 10,947         |
| Electronic donations                          | 2,604               | 0                 | 0                 | 0                | 2,604          | 708            | 708            |
| Tax recoverable on Gift Aid                   | 20,028              | 0                 | 520               | 0                | 20,548         | 21,849         | 21,849         |
| Non-recurring one-off grants                  | 1,400               | 0                 | 0                 | 0                | 1,400          | 0              | 0              |
| Total   | 108,937             | 686               | 10,787            | 0                | 120,411        | 121,986        | 121,986        |
| <b>2(b) Income from charitable activities</b> |                     |                   |                   |                  |                |                |                |
| Fees for weddings and funerals                | 5,534               | 0                 | 0                 | 0                | 5,534          | 4,975          | 4,975          |
| Church hall lettings - objectives             | 0                   | 28,602            | 0                 | 0                | 28,602         | 22,917         | 22,917         |
| Parish Office income                          | 67                  | 0                 | 0                 | 0                | 67             | 35             | 35             |
| Total   | 5,601               | 28,602            | 0                 | 0                | 34,203         | 27,927         | 27,927         |
| <b>2(c) Activities for generating funds</b>   |                     |                   |                   |                  |                |                |                |
| Fundraising events                            | 8,581               | 0                 | 0                 | 0                | 8,581          | 4,685          | 4,685          |
| Bereavement Group income                      | 66                  | 0                 | 0                 | 0                | 66             | 0              | 0              |
| Magazine income - advertising                 | 470                 | 0                 | 0                 | 0                | 470            | 420            | 420            |
| Parish magazine sales                         | 618                 | 0                 | 0                 | 0                | 618            | 460            | 460            |
| Total   | 9,736               | 0                 | 0                 | 0                | 9,736          | 5,565          | 5,565          |
| <b>2(d) Investments</b>                       |                     |                   |                   |                  |                |                |                |
| Bank and building society interest            | 414                 | 67                | 0                 | 0                | 481            | 8              | 8              |
| Rent from lands or buildings                  | 500                 | 16,957            | 0                 | 0                | 17,457         | 16,357         | 16,357         |
| Total   | 914                 | 17,025            | 0                 | 0                | 17,939         | 16,365         | 16,365         |
| <b>2(e) Other income</b>                      |                     |                   |                   |                  |                |                |                |
| VAT recovery on building works                | 1,107               | 0                 | 2,380             | 0                | 3,487          | 0              | 0              |
| Total   | 1,107               | 0                 | 2,380             | 0                | 3,487          | 0              | 0              |
| <b>INCOME TOTAL</b>                           | <b>126,297</b>      | <b>46,313</b>     | <b>13,167</b>     | <b>0</b>         | <b>185,778</b> | <b>171,844</b> | <b>171,844</b> |

## 3 EXPENDITURE

### 3(a) Costs of generating funds

|                               |       |   |   |   |       |     |     |
|-------------------------------|-------|---|---|---|-------|-----|-----|
| Costs of fetes & other events | 1,206 | 0 | 0 | 0 | 1,206 | 858 | 858 |
| Total                         | 1,206 | 0 | 0 | 0 | 1,206 | 858 | 858 |

### 3(b) Expenditure on charitable activities

|  |         |        |        |   |         |         |
|--|---------|--------|--------|---|---------|---------|
| Giving - relief and development agencies | 0       | 0      | 0      | 0 | 0       | 500     |
| Home mission                             | 0       | 1,011  | 0      | 0 | 1,011   | 1,100   |
| Ministry parish share etc                | 86,000  | 0      | 0      | 0 | 86,000  | 83,000  |
| Church Cleaner                           | 2,058   | 0      | 0      | 0 | 2,058   | 847     |
| Hall caretaker                           | 0       | 5,370  | 0      | 0 | 5,370   | 5,065   |
| Salary of parish administrator           | 6,500   | 0      | 0      | 0 | 6,500   | 6,500   |
| Working expenses of incumbent            | 288     | 0      | 0      | 0 | 288     | 139     |
| Asst Priest Expenses                     | 714     | 0      | 0      | 0 | 714     | 260     |
| Youth Pastor expenses                    | 0       | 0      | 185    | 0 | 185     | 185     |
| Reader's expenses                        | 47      | 0      | 0      | 0 | 47      | 4       |
| Books                                    | 0       | 0      | 0      | 0 | 0       | 32      |
| Parish outreach                          | 67      | 0      | 0      | 0 | 67      | 35      |
| Church running - insurance               | 5,600   | 0      | 0      | 0 | 5,600   | 5,042   |
| Church office - telephone                | 496     | 0      | 0      | 0 | 496     | 495     |
| Organ / piano tuning                     | 60      | 0      | 0      | 0 | 60      | 60      |
| Church maintenance                       | 10,216  | 0      | 1,680  | 0 | 11,896  | 6,700   |
| Altar and service requisites             | 323     | 0      | 0      | 0 | 323     | 109     |
| Screen and projector project             | 1,731   | 0      | 0      | 0 | 1,731   | 1,731   |
| Bereavement Group expenditure            | 163     | 0      | 0      | 0 | 163     | 27      |
| Upkeep of churchyard                     | 0       | 0      | 1,385  | 0 | 1,385   | 1,457   |
| Photocopier expenses                     | 2,704   | 0      | 0      | 0 | 2,704   | 2,878   |
| Stationery                               | 262     | 0      | 0      | 0 | 262     | 129     |
| Office - sundry expenses                 | 1,190   | 0      | 0      | 0 | 1,190   | 2,635   |
| Church running - water                   | 208     | 0      | 0      | 0 | 208     | 151     |
| Church running - heating and lighting    | 9,667   | 0      | 0      | 0 | 9,667   | 9,305   |
| Hall running - insurance                 | 0       | 1,196  | 0      | 0 | 1,196   | 1,077   |
| Hall running - maintenance               | 0       | 1,628  | 0      | 0 | 1,628   | 3,250   |
| Hall running - water                     | 0       | 188    | 0      | 0 | 188     | 157     |
| Hall running - heating and lighting      | 0       | 2,720  | 0      | 0 | 2,720   | 2,083   |
| Hall running - services                  | 0       | 564    | 0      | 0 | 564     | 538     |
| Hall sundry expenses                     | 0       | 791    | 0      | 0 | 791     | 633     |
| Major works professional fees            | 0       | 0      | 12,600 | 0 | 12,600  | 0       |
| Other PCC property upkeep - Wadd Ave     | 0       | 1,236  | 0      | 0 | 1,236   | 9,478   |
| Total                                    | 128,302 | 14,707 | 15,850 | 0 | 158,860 | 147,307 |

### 3(c) Other expenditure

|                          |                |               |                |          |                |                |
|--------------------------|----------------|---------------|----------------|----------|----------------|----------------|
| Bank charges             | 195            | 81            | 0              | 0        | 276            | 297            |
| Total                    | 195            | 81            | 0              | 0        | 276            | 297            |
| <b>EXPENDITURE TOTAL</b> | <b>129,704</b> | <b>14,788</b> | <b>15,850</b>  | <b>0</b> | <b>160,343</b> | <b>148,463</b> |
| <b>GRAND TOTAL</b>       | <b>(3,407)</b> | <b>31,525</b> | <b>(2,683)</b> | <b>0</b> | <b>25,435</b>  | <b>23,380</b>  |

## ANALYSIS OF FINANCIAL STATEMENTS INCLUDING SUPPORT COSTS

### 4 SUPPORT COSTS

| Fund:                        | General                         | Hall (Des)              |
|------------------------------|---------------------------------|-------------------------|
| <b>Administrative costs:</b> |                                 |                         |
| Parish office salary         | £ 6,500                         |                         |
| Photocopier expenditure      | £ 2,704                         |                         |
| Office telephone             | £ 496                           |                         |
| Stationery                   | £ 262                           |                         |
| Office sundries              | £ 1,190                         |                         |
| Bank charges                 | <u>£ 195</u>                    | <u>£81</u>              |
| <b>Total 2022 (2021):</b>    | <b><u>£11,347</u> (£12,840)</b> | <b><u>£81</u> (£96)</b> |

Note: Administrative support costs are charged directly to the General unrestricted fund, except where indicated above in relation to bank charges.

### 5 STAFF COSTS

During the year, the PCC employed a part-time parish administrator.

**2022 (2021)**

#### **General**

Employed staff salaries £6,500 (£6,500)

There is no Employer's National Insurance liability due to Employer's National Insurance Relief.

The hall caretaker and church cleaner are self-employed. The hall caretaker charges (£5370) are allocated to the Parish Hall Fund, and the church cleaner costs (£2058) are allocated to the General Fund.

### 6 MAINTENANCE

During 2022, the replacement of old cast iron downpipes to the church was carried out, and several electrical repairs were carried out.

Preparatory work by our architect was undertaken in the preparation of specification documents for refurbishment works required to the church spire, funding for which came from the restricted Fabric/Reserve Fund.

### 7 PECUNIARY INTERESTS OF PCC MEMBERS

Mr J. Locke, a PCC member, has undertaken gas safety checks and miscellaneous plumbing works at the Church, Parish Hall and the Waddington Avenue property for the PCC in the last year, receiving a total sum of £695, paid as a creditor after year end.

Mr T. Meadowcroft, PCC member, received £288 for undertaking Sexton duties during 2022.

Working expenses, including travel costs and minor expenses incurred at home, were paid to the Clergy and Lay Reader in the following amounts:

- Rev. Paul Roberts - £288 (£279 paid as creditor after year end)
- Rev. Sue Thomas - £715
- Christine McCutcheon - £47

Donations made by trustees and their close associates to St John's totalled £14,660 (£19,257 in 2021)

## 8 FIXED ASSETS

The Curate's house and Parish Hall are valued at their historic values. Due to their integral contribution to the work of the Church in the provision of housing and church/community amenity, these buildings have not been revalued as sale of either is very unlikely.

### Plant, machinery and office equipment

|                       |   |                       |
|-----------------------|---|-----------------------|
| Net book value        | At 1 <sup>st</sup> January 2022         | £ 4,736               |
| Additions at cost     |   | £ 0                   |
| Depreciation          | Charge for the year                     | <u>£ 2,894</u>        |
| <b>Net book value</b> | <b>At 31<sup>st</sup> December 2022</b> | <b><u>£ 1,840</u></b> |

## 9 CURRENT ASSETS

### Debtors

|                 | 2022                 | 2021                 |
|-----------------|----------------------|----------------------|
| Tax recoverable | £5,053               | £4,834               |
| Sundry debtors  | £ 876                | £ 125                |
| <b>Total:</b>   | <b><u>£5,929</u></b> | <b><u>£4,959</u></b> |

## 10 LIABILITIES

|                            | 2022                 | 2021                 |
|----------------------------|----------------------|----------------------|
| Accruals for utility bills | £3,708               | £1,773               |
| Water charges              | £ 187                | £ 84                 |
| Sundry liabilities         | £1,681               | £ 576                |
| Advance receipts           | £ 110                | £ 330                |
| <b>Total:</b>              | <b><u>£5,686</u></b> | <b><u>£2,248</u></b> |

## 11 FUNDS

The **General Fund** houses income and expenditure associated with day to day running costs of the church, including those associated with children's ministry following the closure of the Children's and Young Families Fund.

Designated funds:

- **The Fabric/Reserve Fund** (designated) houses reserves to support the General Fund, and for urgent repair works necessary to the church.
- **The Rent Fund** comprises income and expenditure from rental of the Curate's house. Surplus supports church activities.
- **The Parish Hall Fund** represents income and expenditure associated with the parish hall, with surplus supporting church activities with the approval of the PCC.
- **The Mission and Charities Fund** houses monies transferred from the General Fund by the Trustees in order to make mission and charitable donations.

The restricted funds comprise:

- **The Churchyard Fund** receives specific donations towards churchyard maintenance and is used for expenditure on churchyard upkeep and regular grounds maintenance.
- **The Children's and Young Families Fund** was funded by donations towards funding the Youth Pastor's post. The PCC took the decision during the year not to pursue appointment of this post. Donors were consulted and, following their agreement to derestrict their donations since the Youth Pastor left, the balance was transferred to the General Fund and this fund was closed.
- **The Fabric/Reserve Fund (restricted)** houses specific donations and fundraising profits towards urgent repair works necessary to the Old Church chancel roof and spire.

## 12 FUND MOVEMENTS

| <b>Closing</b>                      |  | <b>Opening</b> | <b>Incoming</b> | <b>Outgoing</b> | <b>Transfers</b> | <b>Gains/losses</b> | <b>Journals</b> |               |
|-------------------------------------|--|----------------|-----------------|-----------------|------------------|---------------------|-----------------|---------------|
| <b>Property Fund (Fixed assets)</b> |  |                |                 |                 |                  |                     |                 |               |
| Restricted                          |  | 6,989          | 0               | 0               | 0                | 0                   | 0               | 6,989         |
| <b>Sub-total for Prop</b>           |  | <b>6,989</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>         | <b>0</b>            | <b>0</b>        | <b>6,989</b>  |
| <b>General fund</b>                 |  |                |                 |                 |                  |                     |                 |               |
| Unrestricted                        |  | (6,887)        | 126,297         | 129,704         | 13,528           | 0                   | 0               | 3,233         |
| <b>Sub-total for General</b>        |  | <b>(6,887)</b> | <b>126,297</b>  | <b>129,704</b>  | <b>13,528</b>    | <b>0</b>            | <b>0</b>        | <b>3,233</b>  |
| <b>Fabric/reserve Fund</b>          |  |                |                 |                 |                  |                     |                 |               |
| Designated                          |  | 56,898         | 0               | 0               | 0                | 0                   | 0               | 56,898        |
| Restricted                          |  | 38,162         | 9,917           | 14,280          | 0                | 0                   | 0               | 33,799        |
| <b>Sub-total for FabRes</b>         |  | <b>95,060</b>  | <b>9,917</b>    | <b>14,280</b>   | <b>0</b>         | <b>0</b>            | <b>0</b>        | <b>90,697</b> |
| <b>Rent Fund – Waddington Ave</b>   |  |                |                 |                 |                  |                     |                 |               |
| Designated                          |  | 21,542         | 16,957          | 1,236           | 0                | 0                   | 0               | 37,263        |
| <b>Sub-total for Rent</b>           |  | <b>21,542</b>  | <b>16,957</b>   | <b>1,236</b>    | <b>0</b>         | <b>0</b>            | <b>0</b>        | <b>37,263</b> |
| <b>Churchyard Fund</b>              |  |                |                 |                 |                  |                     |                 |               |
| Restricted                          |  | 1,831          | 1,105           | 1,385           | 0                | 0                   | 0               | 1,551         |
| <b>Sub-total for CYard</b>          |  | <b>1,831</b>   | <b>1,105</b>    | <b>1,385</b>    | <b>0</b>         | <b>0</b>            | <b>0</b>        | <b>1,551</b>  |
| <b>Parish Hall Fund</b>             |  |                |                 |                 |                  |                     |                 |               |
| Designated                          |  | 12,905         | 29,023          | 12,539          | 0                | 0                   | 0               | 29,388        |
| <b>Sub-total for Hall</b>           |  | <b>12,905</b>  | <b>29,023</b>   | <b>12,539</b>   | <b>0</b>         | <b>0</b>            | <b>0</b>        | <b>29,388</b> |
| <b>Children &amp; Young Fam</b>     |  |                |                 |                 |                  |                     |                 |               |
| Restricted                          |  | 13,068         | 2,145           | 185             | (15,028)         | 0                   | 0               | 0             |

|                                |                |                |                |          |          |          |                |
|--------------------------------|----------------|----------------|----------------|----------|----------|----------|----------------|
| Sub-total for CYF              | 13,068         | 2,145          | 185            | (15,028) | 0        | 0        | 0              |
| <b>Mission &amp; Charities</b> |                |                |                |          |          |          |                |
| Designated                     | 383            | 333            | 1,011          | 1,500    | 0        | 0        | 1,205          |
| Sub-total for MissChar         | 383            | 333            | 1,011          | 1,500    | 0        | 0        | 1,205          |
| <b>Grand total</b>             | <b>144,894</b> | <b>185,778</b> | <b>160,343</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>170,329</b> |

## 12(a) Analysis of transfer between funds

| FROM    | TO                  | AMOUNT   | REASON  |
|---------|---------------------|----------|---|
| CYF     | General             | £15,028  | De-restricted donations transferred to General Fund |
| General | Mission & Charities | £, 1,500 | Mission donations from St John's                    |

## 13 STATEMENT OF ASSETS AND LIABILITIES

|   | General      | Designated     | Restricted    | Endowment | 2022           | 2021           |
|---|--------------|----------------|---------------|-----------|----------------|----------------|
| <b>Fixed assets - Tangible assets</b>                           |              |                |               |           |                |                |
| Clergy House (8 Waddington Avenue) -                            | 0            | 0              | 3,775         | 0         | 3,775          | 3,775          |
| Parish Hall -   | 0            | 0              | 3,213         | 0         | 3,213          | 3,213          |
| Plant, machinery and office equipment -                         | 1,840        | 0              | 0             | 0         | 1,840          | 4,736          |
| <b>Totals</b>   | <b>1,840</b> | <b>0</b>       | <b>6,989</b>  | <b>0</b>  | <b>8,829</b>   | <b>11,725</b>  |
| <b>Current assets - Cash at bank and in hand</b>                |              |                |               |           |                |                |
| Church NatWest current account -                                | 1,476        | 0              | 210           | 0         | 1,686          | 3,888          |
| Church CAF Cash Account -                                       | (21,105)     | 39,394         | (2,869)       | 0         | 15,419         | 19,323         |
| Church CAF Gold Account -                                       | 20,479       | 56,048         | 37,760        | 0         | 114,287        | 93,892         |
| Hall CAF Cash Account -   | 0            | 8,516          | 0             | 0         | 8,516          | 9,580          |
| Hall CAF Gold Account -   | 0            | 21,347         | 0             | 0         | 21,347         | 4,289          |
| <b>Totals</b>   | <b>850</b>   | <b>125,306</b> | <b>35,100</b> | <b>0</b>  | <b>161,257</b> | <b>130,973</b> |
| <b>Current assets - Debtors</b>                                 |              |                |               |           |                |                |
| Accounts Receivable -   | 4,852        | 826            | 250           | 0         | 5,929          | 4,958          |
| <b>Totals</b>   | <b>4,852</b> | <b>826</b>     | <b>250</b>    | <b>0</b>  | <b>5,929</b>   | <b>4,958</b>   |
| <b>Liabilities - Creditors: Amounts falling due in one year</b> |              |                |               |           |                |                |
| Accounts Payable -  | 4,310        | 1,266          | 0             | 0         | 5,576          | 2,432          |
| Advance receipts -  | 0            | 110            | 0             | 0         | 110            | 330            |
| <b>Totals</b>   | <b>4,310</b> | <b>1,376</b>   | <b>0</b>      | <b>0</b>  | <b>5,686</b>   | <b>2,762</b>   |
| <b>Grand total</b>  | <b>3,233</b> | <b>124,756</b> | <b>42,340</b> | <b>0</b>  | <b>170,329</b> | <b>144,894</b> |