

The Ecclesiastical Parish of St. John the Baptist, Owlerton, Sheffield

Charity Number 1127215

Chairman's commentary and Annual report for the year ended 31st December 2022

The trustees present their report and financial statements for the year ended 31st December 2022.

The financial statements have been prepared in accordance with requirements of the Charities Act 2011, and comply with the charity's constitution.

Charity Objectives

The charity's objectives are:

'To proclaim and demonstrate the love of God, and to lead and support people in becoming wholehearted followers of Christ'.

The trustees have the responsibility of co-operating with the incumbent, Rev. Joy French, and the staff team of the church, in promoting the mission of the church, which is pastoral, evangelistic and social. The PCC has maintenance responsibilities for the church building. New Trustees are briefed on their roles and their responsibilities, their legal obligations under charity law, the content of the constitution, the decision-making process and the recent financial performance of the charity.

The trustees confirm that they have referred to the guidance contained in [the Charity Commission's general guidance on public benefit](#) when reviewing the Charity's aims and objectives and in planning future activities. The Trustees are also aware of the [Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit](#) and have had regard to it in their administration of the Charity. The Charity provides the following activities for the benefit of the general public:

- The celebration of public worship
- The teaching of the Christian faith
- Mission and evangelism
- Pastoral work, including with the sick and bereaved.
- The provision of facilities with a Christian ethos, but open to all, for the local community, (including but not restricted to) the elderly, the young and other groups with additional needs; and
- The support of other charities in the UK and overseas

Part of the budget is allocated to supporting mission and activities beyond St. John's church.

Disbursals are supervised by the Trustees. All church activities rely heavily on the contribution of volunteers, whose time, effort, prayer and dedication is greatly appreciated.

OUR TRUSTEES

Rev. Joy French – Chair

Mr. Brian Wilson – Treasurer

Mr. Martin Lymn – Churchwarden

Mrs. Katie Kerr – Churchwarden

Rev. Kirsty Massey – Curate

Mr. Paul Massey – Parish Safeguarding Officer

Mrs. Jean Holt

Mr. Kevin Goodwin

Mrs. Caryl Skene

Mrs. Kathryn Drew

Mr. Melvyn Dalley

Mrs. Joanne Tapper

OUR STAFF

Rev. Joy French – Oversight Minister

Claire Keppas – Administrator

Rev. Kirsty Massey - Curate

Bec Ackroyd – Families Minister

Sophie Boughton – Youth and Young Adult Minister

Suzanne Morton – Winn Gardens Community Pioneer

Mark Depledge – Digital Lead

James Gould – Ordinand

Mike Taylor – Buildings Manager

Andrea Liversidge – Family Works Programme Coordinator

Sarah Harrison – Family Works Link Worker (Maternity leave)

Clynt French – Family Works Link Worker

ELECTORAL ROLL

The electoral roll in May 2023 records 111 members. Due to GDPR, we have begun a new Electoral Roll this year, and not all church members have currently signed up. We currently have 207 adults registered with ChurchSuite and 105 children.

SUNDAY ATTENDANCE

Church attendance over this last year has been steadily growing, and we regularly gather around 100-120 adults and 20-40 children and young people each week. There are some graphs showing the

recent trends in church attendance that can be found [here](#). We continue to offer hybrid worship each week, with our services streamed to YouTube. There are regularly around 40-50 engagements with each YouTube service. We are pleased to be able to offer a hybrid service, which means that people who are unable to attend in person are still able to connect with church life.

THANK YOU TO EVERYONE

The Vicar, the Wardens and the PCC wish to thank all who have contributed to the life, ministry and mission of St John's over the past year. The challenges of recovering from the global pandemic and dealing with significant change in the church, our nation and the world have impacted all of us profoundly, and the life of the church continues to change and develop. The willingness to grow and be stretched and the variety of gifts being exercised across the church are a real encouragement and essential to the life and ministry of St John's. Let us never take for granted the tireless efforts put in by so many people to ensure that all areas of church life continue to grow and thrive. The vicar is supremely grateful for the kindness, commitment and love shown by our church family.

THE BUSINESS OF THE PCC OVER THE YEAR 2022

The PCC meets on a monthly basis. The PCC has given its attention to a wide range of issues, from buildings and finance to ministry, vision and mission. During this last year, the PCC worked to support The Family Works – which has involved decisions around policies and procedures, the operational organisation of the project, staffing and fundraising. We have recruited and welcomed Sarah Harrison as our full-time Link Worker for The Family Works in January of 2022, and appointed Clynt French as a full-time Link Worker in December 2022, after receipt of £250,000 of funding over three years from the Benefact Trust for step-change growth for the project. Rev. Kirsty Massey was ordained Deacon in July, and serves as our curate on a part-time self-supporting basis alongside her work as a primary school teacher. Ordinand James Gould also joined our team, working with us for two days a week as part of his contextual ordination training. Other PCC business has included the development of café church, the ongoing work of our Eco-Church Committee who have been busy developing the church garden. We have received a faculty for the continuation of our AV redevelopment scheme, and we have moved the church office from Owlerton Vicarage to the church building. The responsibility for Owlerton Vicarage has been handed back to the Diocese.

FINANCE

The Trustees have given due consideration to the health, safety and financial risks they face in managing the operations of the church. Trustees believe they have in place adequate systems to monitor and control church operations at this time.

The Curate, Wardens and PCC are most grateful to our finance team for all their hard work and commitment during 2021/22. The team comprises:

Treasurer and church accounts – Brian Wilson

Book-keeping and Payroll – Brian Wilson

Gift Aid team - Keith Barber & Michael Ackroyd

Counting collections and banking of money - Keith Barber, Mike Ackroyd and Claire Keppas

Professional accountancy oversight - Matthew Kilner

We are grateful to Ian Rooth for his work as treasurer over many years. This year, Ian handed over the reins to Brian Wilson, and we are grateful to Brian for stepping in to ensure that the accounting has been timely and clearly communicated throughout the year. The church has a responsibility to manage our finances carefully and with good scrutiny in place. We are continuing to develop our financial processes in order to respond to the organisational changes that have occurred since starting The Family Works and taking on a larger staff team.

The church has been significantly overspent during 2021 and 2022. Some of this has been due to having a larger staff team, and some of this has been due to using church funds to support The Family Works in 2022. Continuing to overspend in 2023 is not sustainable and the PCC have made commitments to reduce overall costs in 2023. The Family Works will look to become a charity in its own right in 2023, and has committed to being financially self-sustaining throughout this year. We are anticipating a smaller budget deficit in 2023 after decisions regarding future staffing costs have been taken by the PCC. The staff team maintain their commitment to bringing in grant funding to support the work of the church, with £60494 of grant funding being received across the life of the church in 2022. We are grateful to the Joseph Rank Trust for the receipt of our third year of grant funding of £10000 per year over a 3-year period for our work with youth and young adults. Our work on Winn Gardens is part-funded by Zest, alongside this, we have also been in receipt of grant funding from a variety of sources which has enabled us to extend the scope of the food bank, and provide holiday food packs for households on the estate with children.

The Family Works brought in just over £24589 in 2022, from a variety of funders including The Society of the Holy Child Jesus, The Well Sheffield, the Barnabas Trust, The Church Burgesses, Swann Morton, The Diocese of Sheffield, The Benefact Trust and Garfield Weston. Much of this funding was offered at the end of 2022 and has been carried forward into 2023. The funding received during the year did not fully cover the costs of the project in 2022, and the team continue to submit bids to grant making trusts to secure the ongoing viability of the project. The project costs have increased now that we are employing three full-time members of staff and 15 volunteers. (Sarah Harrison is currently on maternity leave.) We have an ambitious programme of fundraising planned throughout 2023, and the project is not impacting the finances of the church in 2023. The Family Works is also working closely with colleagues at Rotherham Borough Council and the NHS to explore commissioned funding for our work with families.

Our regular weekday ministries continue to grow and the budget to cover these activities is also met by a mix of regular contributions from the church family and grant funding. We would encourage all taxpayers to Gift Aid their giving. Gift-Aid enables us to reclaim the tax at 25p for every pound given; for January to December 2022 the money received back from the Inland Revenue will be approximately £32465.

Each year we pay into the Diocese Common Fund. This amounted to £73740 in 2021. This supports our clergy stipendiary costs and also helps to support other smaller parishes.

For 2022, the accounts show an overspend against income of £67887. Clearly, this is not a sustainable long-term position and the Finance team and PCC are working through proposals to reduce the cost of staffing and manage budgets to ensure long term sustainable planning.

The Trustees have reviewed the reserves of the church. This review encompassed the nature of our current income and expenditure, the need to match variable income with fixed commitments and the nature of our reserves.

The review concluded that to allow the church finances to be managed effectively and to provide a buffer for the uninterrupted activities of the charity, unrestricted reserves equivalent to three months expenditure should be maintained. At 31 December 2022, the value of such reserves was £61000 (This excludes the costs of The Family Works)

The trustees have assessed the major risks to which the charity is exposed, and are developing their plans to mitigate exposure to major risks.

The trustees acknowledge that the receipt of the money from the sale of the church hall has inflated our financial reserves since 2018, making it look as though we have significant financial reserves when in fact a proportion of these are designated towards the building project that was necessitated by selling the hall. The trustees have therefore made the decision to designate £135,000 in our accounts for the church building project, to ensure that we have the resource available to begin the planning phase of the project.

POLICIES AND PROCEDURES

The PCC reviews annually our Safe Church Policy and our Safeguarding Policy. In the last year we have implemented a Maternity Policy. The PCC has recognised the need to ensure we give due diligence to best practice - we therefore seek to maintain regular training and guidance for all those involved with children and vulnerable adults. A huge thank you to our Parish Safeguarding Officer, Paul Massey and the wider safeguarding team of Katie Kerr, Andrea Liversidge, Claire Keppas and Ken Smith, who share a particular brief to cover the care of vulnerable adults and children and the DBS process. Copies of our Safeguarding policy and our Safe Church Policy are available in church and on the church website. Copies of all other church and Family Works policies and procedures are available on request.

DEANERY SYNOD

The Deanery Synod meetings have been attended by Kirsty Massey, Curate at St John's Owlerton and below is a summary of the discussions:

20th September at The Vine - joint meeting with Ecclesfield Deanery - input from Ian Parkinson and Beth Keith on Sharing in the Mission of God, and chance to discuss in groups which of the 5 Marks of Mission are most faithfully reflected in our churches, which ones (if any) are in danger of being neglected, what steps might we take for things to be worked out in a more holistic way, and is there a particular way of ministering which is specific to our church and where we are.

22nd November at St John's Owlerton - joint meeting with Ecclesfield Deanery - with input from Bishop Sophie and the chance to discuss potential strategic use of central funding which the diocese will be bidding for soon.

30th March at Christ Church, Stannington - with input from Toby Hole Diocesan Director of Mission and Ministry about the Resourcing Mission and Ministry team, which is a combination of St Peter's College and the Parish Support Team. The team can offer parishes support with

- Lay vocations and training
- Digital learning and communications
- Leading well
- Focal ministry
- Mission Action Planning
- Local mission advice
- Centenary Project
- New congregations

CHURCH BUILDING - MAINTENANCE

This year, we have worked on the church electrics to install a new circuit board and new emergency lighting in the building. We have also had significant tree surgery work in the church garden to prepare the space for the developments that will be implemented as we reflect on how to make our garden into a child-friendly, environmentally friendly, community space.

Our thanks to Mike Taylor in his role of Buildings Manager and Caretaker, and for keeping our buildings clean and in good order.

In April this year the church received its quinquennial buildings inspection. This is undertaken by an architect. A full report of this is yet to be received however an interim report headlining the main areas for consideration and works to be undertaken has enabled us to develop a plan to carry out essential maintenance to the building some of which is weather dependant. A flavour of some of the work identified includes:

- Church roof - regarding slipped and broken tiles/general wear and tear
- Erosion to the face of the external stone work
- Some repointing to boundary walls
- Flat roof and joint pointing to the rear of the church
- Internal falling plaster and some other internal general maintenance.

The architect concluded that the church is generally in good order.

SUNDAY SERVICES

Attendance at Sunday Services has grown steadily since we re-gathered in the church building for in-person services in July 2021. We are following a rhythm of communion on the first and third Sundays of the month, with a café-style service on the second Sunday, and infant baptisms available on the fourth Sunday of the month. In 2022, we baptised 8 infants, two older children and two adults. Café Church is proving popular, and creates a more informal space to worship and connect as an all-age congregation.

Momentum youth group currently use the worship space on a Sunday Evening, with the new "God, Life and Everything" event taking place once a month.

MUSIC

We owe a huge thank you to our musicians and AV technicians. We are grateful to Josh Bradbrook who held the role of worship co-ordinator until April 2023, planning rotas for musicians and ensuring that we are well served across our services. Our worship team has grown throughout 2022 as both Gail Gould and Laura Whittaker have taken on the role of worship leader – we are thankful for their gifts. We maintain a commitment to training up young musicians, and young volunteers for the AV team. We are grateful to Sophie Boughton and Mark Depledge for their investment in the skills of our younger people. New members of the worship team and AV are always welcome.

CHURCH BUILDING PROJECT

Conversations recommenced in 2022 between the DAC and the PCC regarding how we can redevelop our church building. The DAC are enthusiastic about supporting our redevelopment, but PCC will need to compile a statement of need, and bring together a building redevelopment team before anything further can be progressed. This will not be a quick process, as we will need to fundraise, seek permissions and plan the project. Our church building is being used more than ever for church activities and also by the community, and the need to create more usable space is very clear.

COMMUNITY ENGAGEMENT AND MISSION

For the second year, we partnered with Sheffield Children's Hospital over the Christmas period to put charity snowflakes onto the church building. These looked wonderful, and contributed towards the overall sum of over £300000 raised for the Children's Hospital through the snowflakes. We held our second annual Snowflake Switch-On Christmas Market, and this was a huge success. We will be having the snowflakes up each year, and plan to hold another switch on market in December of this year. We continue to welcome the Steel City Choristers to use our building, and the choir has grown and flourished significantly through 2022. Relationships with the choir are strong, and our Youth and Young Adult Minister works with the choristers each Monday evening. From October 2022 to April 2023, we trialled opening our building each Thursday to offer a warm space for people looking to work in our building. Whilst this pilot did not draw huge numbers of people into the building, it was really positive to have the church doors open for at least a day a week so that people could access the building. PCC will explore whether to repeat this offer in winter 2023.

DIOCESAN RELATIONSHIPS

We maintain good relationships with other churches in the Deanery, including those in our mission area, St. Polycarps, Christ Church Wadsley Bridge and Wadsley Parish Church. We have recently signed the Diocesan memorandum of understanding to become a Resourcing Church in the Diocese, which will see us exploring with Diocesan colleagues how we can become a planting church, committed to supporting congregations in other contexts.

The Trustees' report was approved by the board of Trustees

Revd Joy French

16^h May 2023



2022

FINANCIAL REPORT & STATEMENT OF ACCOUNTS

The vision of St John's church is to proclaim and demonstrate the love of God and lead and support people in becoming wholehearted followers of Christ.

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Approved by the Parochial Church Council on 9th May 2023

Chairman: Revd Joy French

2022 FINANCIAL REPORT SUMMARY

(if you don't read anything else, please read this page)

	INCOME				EXPENDITURE	DEFICIT
Area of activity	“Restricted Income” <i>Donations and grants restricted by the donor and so must be used for specific areas of expenditure</i>		“Unrestricted Income” <i>Donations with no restrictions as to their use</i>	Total Income	Total Expenditure	Excess of Expenditure over Income
	External Grants	Donations from Individuals *	Donations from Individuals *			
General <i>(incl. Children's, Under 5s, Digital, Admin, Buildings)</i>	£1,285		£178,270	£179,555	£193,546	-£13,991
Youth & Young Adults	£10,000	£11,760		£21,760	£27,856	-£6,096
Winn Gardens <i>(incl. Foodbank)</i>	£35,709	£12,509		£48,218	£55,933	-£7,715
The Family Works	£13,500	£11,089		£24,589	£64,674	-£40,085
Totals	£60,494	£35,358	£178,270	£274,122	£342,009	-£67,887
		(* income figures above include Gift Aid)				

Key highlights

- In 2022, we spent £67,887 more than the income we received.
- £27,802 of the overspend in 2022 was spread across the Youth & Young Adults, Winn Gardens and General mission/ministry activities (see the detail in the table above).
- £40,085 of the overspend was on The Family Works activities. In 2021, the PCC decided to underwrite The Family Works in 2022. In 2023, The Family Works will be entirely self-funding from external grants and individual donations and not draw on other church funds.
- The overspends in 2021 (£59,982) and 2022 £67,887) have used up a significant part of the £300,000 funds from the sale of the Memorial Hall in 2018.
- Overspends like these are clearly not sustainable and so the PCC has decided that ongoing expenditure must be brought in line with ongoing income. This will require some challenging decisions on areas of mission and ministry expenditure.
- When we allow for the church's Operating Reserve policy (in case of emergency or sudden changes), then our Free Reserves are now negative (-£4,039).

Current funds

(= money held in bank accounts; also known as a Balance Sheet)

Designated Reserves	Church Building Development Fund (remainder of funds from sale of Memorial Hall)	£135,000
Restricted Reserves	Outstanding amounts from restricted grants and donations	£32,440
Operating Reserve	Reserves policy: Equal to 3-months of expenditure (excluding The Family Works)	£61,000
Unrestricted / General Reserves	Free Reserves	-£4,039
		£224,401

INCOME (note 2)

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2 INCOMING RESOURCES				
2 a) Voluntary income				
Gift aid giving	109,745	17,819	127,564	128,876
Non gift aid giving	33,794	9,059	42,853	20,050
Tax recovery from Gift aid	32,465		32,465	33,981
Collection Plate	1,078		1,078	520
	177,082	26,878	203,960	183,427
2 b) Other Voluntary Income				
Grants		59,209	59,209	72,905
Other Charitable giving		-	-	2,250
Food Bank		4,365	4,365	4,590
Social Fund		432	432	810
Miscellaneous	-	147	147	785
Building Project		200	200	1,050
	-	64,353	64,353	82,390
2 c) Income from Charitable & Ancillary Trading				
Church Lettings	610		610	325
Fees - Weddings & Funerals	3,046		3,046	2,410
Events payments		2,069	2,069	
	3,656	2,069	5,725	2,735
2 d) Income from Deposits				
Interest - Church	84		84	2,056
	84	-	84	2,056
2 e) Other income				-
TOTAL INCOMING RESOURCES	180,822	93,300	274,122	270,608

EXPENDITURE (note 3)

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
3 RESOURCES USED						
3a) Grants						
Missionary & charitable giving:-						
Overseas mission, social relief, development agencies, Home Missions, Busaries, Relief	2,824		2,824	14,302		14,302
	2,824	-	2,824	14,302	-	14,302
3 b) Activities directly relating to the work of the church						
Administration	13,490		13,490	13,956		13,956
Capital Expenditure	3,755		3,755	42,874		42,874
Childrens Work	1,109		1,109	629		629
Church Running Costs	15,750		15,750	7,896		7,896
Routine Maintenance - Church	7,304		7,304	1,741		1,741
Ministries	1,334		1,334	630		630
Common Fund (paid to Diocese)	73,740		73,740	75,065		75,065
Employment Costs (Staff)	64,830	109,539	174,369	61,013	64,307	125,320
Staff Expenses	2,473	1,807	4,280	4,448	679	5,127
Sunday services	4,027		4,027	7,719		7,719
Weddings / Funerals	2,416		2,416	1,580	-	1,580
Youth Ministry		1,112	1,112		293	293
Social Fund		279	279	-	570	570
Music/ Misc	214		214	722		722
Winn Gardens Outreach		21,344	21,344		18,816	18,816
Food Bank		7,716	7,716		1,870	1,870
Family Works Outreach		6,946	6,946		11,395	11,395
Church Exension Project			-		85	85
	190,442	148,743	339,185	218,273	98,015	316,288
TOTAL RESOURCES USED	193,266	148,743	342,009	232,575	98,015	330,590

OTHER NOTES (notes 4 to 7)

	Total 2022 £	Total 2021 £
4) Staff Costs		
Salaries	174,369	125,320
5) Debtors		
Prepayments	354	7,579
6) Liabilities		
Other Accruals	2,546	5,290
Restricted Funds	29,894	
	32,440	5,290
7) Total Funds Available		
Analysis by type of asset		
Current Assets (bank balances, prepayments)	224,401	270,458
Current Liabilities (restricted funds, accruals)	- 32,440	- 5,290
= Net funds available	191,961	265,168
Analysis of Total Funds by fund		
Church Building Development Fund	135,000	135,000
Restricted Grants and Donations	32,440	12,731
Unrestricted Funds / General Reserves (incl. Operating Reserves)	56,961	117,437
	224,401	265,168

BALANCE SHEET

BALANCE SHEET	Notes	2022	2021
	(see above)	£	£
CURRENT ASSETS			
Fixed Assets			
Debtors / Prepayments	5	354	7,579
Cash at Bank (bank balances)	7	224,047	262,879
		224,401	270,458
Less LIABILITIES			
Amounts falling due within one year	6	32,440	5,290
NET ASSETS		191,961	265,168
FUNDS			
Designated Reserves - Church Buildings	7	135,000	135,000
Restricted Reserves	7	32,440	12,731
Unrestricted / General Reserves	7	56,961	117,437
		224,401	265,168

Examiners Report 2022

Independent Examiner's Report of the Trustees of St John's Owlerton Church.

I report on the accounts of the church for the year ended 2022, which are set out on pages XX to XX.

Respective responsibilities of trustees and examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the account under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners 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 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.

Since the gross income for the year exceeds the amount provided in section 145 (3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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.

Name: Matthew Kilner

Date: 23rd April 2023

Relevant professional qualification or body: Association of Accounting Technicians

Address: 100 Crimicar Lane, Fulwood, SHEFFIELD, S10 4FE

Detail of Examination

- Checked all totals and sub totals on the final accounts.
- Reconciled the Income (Note 2) sheet to the accounting system (Xero).
- Reconciled the Expenditure (Note 3) sheet to Xero
- Reconciled the Balance Sheet to Xero and to the Notes 4-7 Sheet where appropriate.
- Compared actual figures for 2022 to 2021. Investigated any significant increases / decreases.
- Looked through a selection of invoices to ensure all relate to legitimate church business and specifically traced the following invoices from the invoice to the final accounts:

Business Stream Water	11 th Jan 2022	£156.04
SSE Gas	27 th June 2022	£229.04
In Kind Direct	12 th Dec 2022	£350.18

Queries

Revenue Expenditure

4040 Events Payments Non-GA £2,068.91 in Xero. Not in the accounts. *Now added.*

Notes – 3 (Expenditure)

Winn Gardens Outreach. Figures in Xero add up to £21,344 (£8,943.11 + £9,129.20 + £3,271.68). Accounts show £24,344. *Transcription error. Now added.*

Notes – 2 (Income)

2a Non Gift Aid Giving. £20,050 in 2021 and £42,853 in 2022. *Some very generous one-off gifts have boosted this figure in 2022. Some retired/non-working givers are not paying income tax and so not Gift Aiding their giving.*

2a Collection Plate. £520 in 2021 and £1,078 in 2022. *Mainly as a result of being back in church every week after earlier lockdown closures.*

Notes – 3 (Expenditure)

3a Missionary & Charitable Giving. £14,302 in 2021 and £2,824 in 2022. *The PCC decided not to give the church tithe in 2022 with so much being invested in other 'mission' activities.*

3b Capital Expenditure. £3,755 in 2021 and £42,874 in 2022. *£42,874 in 2021 was investment in laptops, mobile phones and other one-off upgrades. Not repeated in 2022.*

3b Church Running Costs. £7,896 in 2021 and £15,750 in 2022. *Higher energy costs plus costs relating to closure of the Vicarage.*

3b Routine Maintenance - Church. £1,741 in 2021 and £7,304 in 2022. *Some tree felling work in the church garden and some electrical work in church.*

3b Employment Cost. £125,320 in 2021 and £175,369 in 2022. *Additional staff in Family Works and the Digital Lead role.*

3b Sunday Services. £4,027 in 2021 and £7,719 in 2022. *Higher cost in 2021 was mainly due to digital work (Zoom, Churchsuite etc) by Caleb French prior to the appointment of the Digital Lead role.*

3b Weddings & Funerals. £1,580 in 2021 and £2,416 in 2022. *These are fees paid to individuals and the diocese. There were more funerals in 2022.*

3b Youth Ministry. £293 in 2021 and £1,112 in 2022. *Growing youth group in 2022.*

3b Music / Misc. £214 in 2021 and £722 in 2022. *The higher cost was in 2021 and was additional sound equipment for Sunday services.*

3b Food Bank. £1,870 in 2021 and £7,716 in 2022. *The fresh fruit & veg foodbank income/expenditure went through the St John's accounts. The expenditure relates to the restricted income that has been given specifically for the fresh fruit & veg foodbank activity. It is a net nil cost to the overall St John's budget.*

3b Family Outreach. £11,395 in 2021 and £6,946 in 2022. *The higher cost in 2021 were part of the start up cost for Family Works.*

The church is massively thankful for the wonderful generosity of our church members who enable the mission and ministry activities to continue to bear fruit.





2022

FINANCIAL REPORT & STATEMENT OF ACCOUNTS

The vision of St John's church is to proclaim and demonstrate the love of God and lead and support people in becoming wholehearted followers of Christ.

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Approved by the Parochial Church Council on 9th May 2023

Chairman: Revd Joy French

2022 FINANCIAL REPORT SUMMARY

(if you don't read anything else, please read this page)

	INCOME				EXPENDITURE	DEFICIT
Area of activity	“Restricted Income” <i>Donations and grants restricted by the donor and so must be used for specific areas of expenditure</i>		“Unrestricted Income” <i>Donations with no restrictions as to their use</i>	Total Income	Total Expenditure	Excess of Expenditure over Income
	External Grants	Donations from Individuals *	Donations from Individuals *			
General <i>(incl. Children’s, Under 5s, Digital, Admin, Buildings)</i>	£1,285		£178,270	£179,555	£193,546	-£13,991
Youth & Young Adults	£10,000	£11,760		£21,760	£27,856	-£6,096
Winn Gardens <i>(incl. Foodbank)</i>	£35,709	£12,509		£48,218	£55,933	-£7,715
The Family Works	£13,500	£11,089		£24,589	£64,674	-£40,085
Totals	£60,494	£35,358	£178,270	£274,122	£342,009	-£67,887
		(* income figures above include Gift Aid)				

Key highlights

- In 2022, we spent £67,887 more than the income we received.
- £27,802 of the overspend in 2022 was spread across the Youth & Young Adults, Winn Gardens and General mission/ministry activities (see the detail in the table above).
- £40,085 of the overspend was on The Family Works activities. In 2021, the PCC decided to underwrite The Family Works in 2022. In 2023, The Family Works will be entirely self-funding from external grants and individual donations and not draw on other church funds.
- The overspends in 2021 (£59,982) and 2022 £67,887) have used up a significant part of the £300,000 funds from the sale of the Memorial Hall in 2018.
- Overspends like these are clearly not sustainable and so the PCC has decided that ongoing expenditure must be brought in line with ongoing income. This will require some challenging decisions on areas of mission and ministry expenditure.
- When we allow for the church's Operating Reserve policy (in case of emergency or sudden changes), then our Free Reserves are now negative (-£4,039).

Current funds

(= money held in bank accounts; also known as a Balance Sheet)

Designated Reserves	Church Building Development Fund (remainder of funds from sale of Memorial Hall)	£135,000
Restricted Reserves	Outstanding amounts from restricted grants and donations	£32,440
Operating Reserve	Reserves policy: Equal to 3-months of expenditure (excluding The Family Works)	£61,000
Unrestricted / General Reserves	Free Reserves	-£4,039
		£224,401

INCOME (note 2)

	2022			2021
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	2022	2021
			£	£
2 INCOMING RESOURCES				
2 a) Voluntary income				
Gift aid giving	109,745	17,819	127,564	128,876
Non gift aid giving	33,794	9,059	42,853	20,050
Tax recovery from Gift aid	32,465		32,465	33,981
Collection Plate	1,078		1,078	520
	177,082	26,878	203,960	183,427
2 b) Other Voluntary Income				
Grants		59,209	59,209	72,905
Other Charitable giving		-	-	2,250
Food Bank		4,365	4,365	4,590
Social Fund		432	432	810
Miscellaneous	-	147	147	785
Building Project		200	200	1,050
	-	64,353	64,353	82,390
2 c) Income from Charitable & Ancillary Trading				
Church Lettings	610		610	325
Fees - Weddings & Funerals	3,046		3,046	2,410
Events payments		2,069	2,069	
	3,656	2,069	5,725	2,735
2 d) Income from Deposits				
Interest - Church	84		84	2,056
	84	-	84	2,056
2 e) Other income				-
TOTAL INCOMING RESOURCES	180,822	93,300	274,122	270,608

EXPENDITURE (note 3)

	2022			2021		
	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
3 RESOURCES USED						
3a) Grants						
Missionary & charitable giving:-						
Overseas mission, social relief, development agencies, Home Missions, Busaries, Relief	2,824		2,824	14,302		14,302
	2,824	-	2,824	14,302	-	14,302
3 b) Activities directly relating to the work of the church						
Administration	13,490		13,490	13,956		13,956
Capital Expenditure	3,755		3,755	42,874		42,874
Childrens Work	1,109		1,109	629		629
Church Running Costs	15,750		15,750	7,896		7,896
Routine Maintenance - Church	7,304		7,304	1,741		1,741
Ministries	1,334		1,334	630		630
Common Fund (paid to Diocese)	73,740		73,740	75,065		75,065
Employment Costs (Staff)	64,830	109,539	174,369	61,013	64,307	125,320
Staff Expenses	2,473	1,807	4,280	4,448	679	5,127
Sunday services	4,027		4,027	7,719		7,719
Weddings / Funerals	2,416		2,416	1,580	-	1,580
Youth Ministry		1,112	1,112		293	293
Social Fund		279	279	-	570	570
Music/ Misc	214		214	722		722
Winn Gardens Outreach		21,344	21,344		18,816	18,816
Food Bank		7,716	7,716		1,870	1,870
Family Works Outreach		6,946	6,946		11,395	11,395
Church Exension Project			-		85	85
	190,442	148,743	339,185	218,273	98,015	316,288
TOTAL RESOURCES USED	193,266	148,743	342,009	232,575	98,015	330,590

OTHER NOTES (notes 4 to 7)

	Total 2022 £	Total 2021 £
4) Staff Costs		
Salaries	174,369	125,320
5) Debtors		
Prepayments	354	7,579
6) Liabilities		
Other Accruals	2,546	5,290
Restricted Funds	29,894	
	32,440	5,290
7) Total Funds Available		
Analysis by type of asset		
Current Assets (bank balances, prepayments)	224,401	270,458
Current Liabilities (restricted funds, accruals)	- 32,440	- 5,290
= Net funds available	191,961	265,168
Analysis of Total Funds by fund		
Church Building Development Fund	135,000	135,000
Restricted Grants and Donations	32,440	12,731
Unrestricted Funds / General Reserves (incl. Operating Reserves)	56,961	117,437
	224,401	265,168

BALANCE SHEET

BALANCE SHEET	Notes	2022	2021
	(see above)	£	£
CURRENT ASSETS			
Fixed Assets			
Debtors / Prepayments	5	354	7,579
Cash at Bank (bank balances)	7	224,047	262,879
		224,401	270,458
Less LIABILITIES			
Amounts falling due within one year	6	32,440	5,290
NET ASSETS		191,961	265,168
FUNDS			
Designated Reserves - Church Buildings	7	135,000	135,000
Restricted Reserves	7	32,440	12,731
Unrestricted / General Reserves	7	56,961	117,437
		224,401	265,168

Examiners Report 2022

Independent Examiner's Report of the Trustees of St John's Owlerton Church.

I report on the accounts of the church for the year ended 2022, which are set out on pages XX to XX.

Respective responsibilities of trustees and examiner

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the account under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charity Commissioners 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 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.

Since the gross income for the year exceeds the amount provided in section 145 (3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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.

Name: Matthew Kilner

Date: 23rd April 2023

Relevant professional qualification or body: Association of Accounting Technicians

Address: 100 Crimicar Lane, Fulwood, SHEFFIELD, S10 4FE

Detail of Examination

- Checked all totals and sub totals on the final accounts.
- Reconciled the Income (Note 2) sheet to the accounting system (Xero).
- Reconciled the Expenditure (Note 3) sheet to Xero
- Reconciled the Balance Sheet to Xero and to the Notes 4-7 Sheet where appropriate.
- Compared actual figures for 2022 to 2021. Investigated any significant increases / decreases.
- Looked through a selection of invoices to ensure all relate to legitimate church business and specifically traced the following invoices from the invoice to the final accounts:

Business Stream Water	11 th Jan 2022	£156.04
SSE Gas	27 th June 2022	£229.04
In Kind Direct	12 th Dec 2022	£350.18

Queries

Revenue Expenditure

4040 Events Payments Non-GA £2,068.91 in Xero. Not in the accounts. *Now added.*

Notes – 3 (Expenditure)

Winn Gardens Outreach. Figures in Xero add up to £21,344 (£8,943.11 + £9,129.20 + £3,271.68). Accounts show £24,344. *Transcription error. Now added.*

Notes – 2 (Income)

2a Non Gift Aid Giving. £20,050 in 2021 and £42,853 in 2022. *Some very generous one-off gifts have boosted this figure in 2022. Some retired/non-working givers are not paying income tax and so not Gift Aiding their giving.*

2a Collection Plate. £520 in 2021 and £1,078 in 2022. *Mainly as a result of being back in church every week after earlier lockdown closures.*

Notes – 3 (Expenditure)

3a Missionary & Charitable Giving. £14,302 in 2021 and £2,824 in 2022. *The PCC decided not to give the church tithe in 2022 with so much being invested in other 'mission' activities.*

3b Capital Expenditure. £3,755 in 2021 and £42,874 in 2022. *£42,874 in 2021 was investment in laptops, mobile phones and other one-off upgrades. Not repeated in 2022.*

3b Church Running Costs. £7,896 in 2021 and £15,750 in 2022. *Higher energy costs plus costs relating to closure of the Vicarage.*

3b Routine Maintenance - Church. £1,741 in 2021 and £7,304 in 2022. *Some tree felling work in the church garden and some electrical work in church.*

3b Employment Cost. £125,320 in 2021 and £175,369 in 2022. *Additional staff in Family Works and the Digital Lead role.*

3b Sunday Services. £4,027 in 2021 and £7,719 in 2022. *Higher cost in 2021 was mainly due to digital work (Zoom, Churchsuite etc) by Caleb French prior to the appointment of the Digital Lead role.*

3b Weddings & Funerals. £1,580 in 2021 and £2,416 in 2022. *These are fees paid to individuals and the diocese. There were more funerals in 2022.*

3b Youth Ministry. £293 in 2021 and £1,112 in 2022. *Growing youth group in 2022.*

3b Music / Misc. £214 in 2021 and £722 in 2022. *The higher cost was in 2021 and was additional sound equipment for Sunday services.*

3b Food Bank. £1,870 in 2021 and £7,716 in 2022. *The fresh fruit & veg foodbank income/expenditure went through the St John's accounts. The expenditure relates to the restricted income that has been given specifically for the fresh fruit & veg foodbank activity. It is a net nil cost to the overall St John's budget.*

3b Family Outreach. £11,395 in 2021 and £6,946 in 2022. *The higher cost in 2021 were part of the start up cost for Family Works.*

The church is massively thankful for the wonderful generosity of our church members who enable the mission and ministry activities to continue to bear fruit.

