

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 2023

The trustees present their report and financial statements for the year ended 31st December 2023.

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 (Resigned March 2024)

Mr. Martin Lymn – Churchwarden

Mrs. Katie Kerr – Churchwarden (Resigned February 2024)

Rev. Kirsty Massey – Curate

Mr. Paul Massey – Parish Safeguarding Officer

Mrs. Jean Holt

Mrs. Caryl Skene

Mrs. Ali Crofton

Mr. Keith Barber

Mr. Nick Cooper

Ms. Rebecca Haywood

Mr. Melvyn Dalley

Mrs. Joanne Tapper

Mrs. Hazel Rogers (resigned April 2024)

Mr. Mark Scotter (resigned April 2024)

OUR STAFF

Rev. Joy French – Oversight Minister

Claire Keppas – Administrator

Rev. Kirsty Massey - Curate

Suzanne Morton – Winn Gardens Community Pioneer

Mark Depledge – Digital Lead

James Gould – Ordinand

Mike Taylor – Buildings Manager

ELECTORAL ROLL

The electoral roll in May 2024 records 106 members. We currently have 198 adults registered with ChurchSuite and 107 children.

SUNDAY ATTENDANCE

Church attendance over this last year has remained at a similar level to 2023, and we regularly gather around 85 adults and 29 children and young people each week. We have had a higher than usual number of long-term members of St. John's who have left the church over the last 18 months. Alongside this, we have also had a significant number of new people who have joined the church and made St. John's their home. We continue to offer hybrid worship each week, with our services streamed to YouTube. There are regularly around 70 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 Warden and the PCC wish to thank all who have contributed to the life, ministry and mission of St John's over the past year. It has been a challenging year, with three staff members leaving their roles, and the absence of the vicar over 5 months whilst she was signed off. 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 so many members of our church family.

THE BUSINESS OF THE PCC OVER THE YEAR 2023

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 spent a significant amount of time working on the Mission Action Plan for the church. This involved setting a number of objectives to support the church in its growth and mission. Copies of the action plan are available on request. As a result of the MAP process, the PCC developed a Vision and Strategy Team, involving the vicar, the curate, the churchwardens and the PSO to attempt to map out and plan for the implementation of the action plan.

The PCC worked to support The Family Works in order to become a charity in its own right. Charitable status was achieved for the project in October, and the charity officially became a separate legal and financial entity from the church on January 1st 2024. Huge thanks go to Andrea Liversidge, Brian Wilson, Kev Goodwin and the trustees of The Family Works who worked to make this possible.

Rev. Kirsty Massey was ordained Priest in June, and serves as our curate on a part-time self-supporting basis alongside her work as a primary school teacher. Ordinand James Gould has continued to work with us for two days a week as part of his contextual ordination training. He and the Gould family will leave us in June 2024 when James is ordained and will begin his role as curate at Bramley and Thrybergh.

Other PCC business has included research and planning for the replacement of our church heating system which is no longer fit for purpose. We hope that the faculty application for the new heating system can be submitted soon.

The PCC have also developed a mission and ministry team, led by Caryl Skene and Jo Hopkins, which is tasked with finding organisations, individuals and projects that we can support through our church tithe.

PCC advertised for a part-time role of youth minister, but we were not able to appoint after two rounds of applications.

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 2023-24. The team comprises:

Treasurer and church accounts – Brian Wilson (Resigned March 2024)

Book-keeping and Payroll – Brian Wilson

Gift Aid team - Keith Barber & Michael Ackroyd (Mike left St. John's in August 2023)

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

Professional accountancy oversight – Ian Rooth

We are grateful to Brian in his role as treasurer, ensuring that the accounting has been timely and clearly communicated throughout the year. Now that Brian has stood down from his role, we are keenly seeking a new treasurer. The church has a responsibility to manage our finances carefully and with good scrutiny in place. This year, we moved our bookkeeping onto the Xero software system, and this has been successful.

The church recorded an underspend against our budget in 2023 of £13,598. This was due to staff leaving their employment within the year, and we did not recruit new posts immediately. The staff team have maintained their commitment to bringing in grant funding to support the work of the church. 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 was entirely grant funded in 2023, and whilst the figures are shown on our annual return as they came through the St. John's accounts, the project ran at no cost to church. Figures for The Family Works will not be shown on church accounts in future now that the project is a separate charity.

Our regular weekday ministries continue to develop 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 2023 the money received back from the Inland Revenue will be approximately £32,397.

Each year we pay into the Diocese Common Fund. This amounted to £75000 in 2023. This supports our clergy stipendiary costs and also helps to support other smaller parishes.

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 2023, the value of such reserves was £49,000.

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 reviewed or implemented for the first time our policies for: Maternity, Complaints, Data Privacy, Equality, Diversity and Inclusion, Preventing Bullying and Harrassment and Whistleblowing. We also updated our fire evacuation plans. 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 and Claire Keppas 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 policies and procedures are available on request.

CHURCH BUILDING - MAINTENANCE

This year, we have received quotations for several elements of buildings work that were identified at our most recent Quinquennial report. This includes repairs to areas of flaking plaster on the ceiling at the front of church, and mending of the flat roof at the rear of the church building.

A buildings committee have gathered several times to plan for ongoing church maintenance, and a huge amount of work has been done by a small and dedicated team investigating our options for a new boiler system to replace our over 30-year old system, parts for which are now becoming obsolete. Before we can submit a faculty to replace the boiler, we need to demonstrate that we have researched the best and most eco-friendly solution for our building. We are hopeful that we are going to be able to submit the faculty application and complete the work by the winter.

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

SUNDAY SERVICES

Our Sunday Services follow 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 2023, we baptised 5 infants, dedicated one child and baptised one older child. Café Church continues to be our best attended service, 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. We held several sessions of “God, Life and Everything” through the spring, and this event, to which speakers were invited, was well received by some, but has not been continued.

In the summer of 2023, both James Gould and Kirsty Massey picked up some additional responsibility for the leading of Sunday School. They have worked alongside the Sunday School team to redesign our Sunday morning provision for children. Children are a much-valued and vital part of our worshipping life together, and it has been encouraging to see our children engaging in corporate worship and Sunday School.

MUSIC

We owe a huge thank you to our musicians and AV technicians. We are grateful to Mark Depledge for overseeing the rota and communications with worship leaders, planning rotas for musicians and ensuring that we are well served across our services and events. Our worship team has grown throughout 2023 as Simon Warner has joined the worship leading team – we are thankful for the gifts of all those who lead in our worship. We are very grateful for the young musicians, and young volunteers for the AV team. We are grateful to Mark Depledge and the wider teams for AV and worship for their investment in the skills of our younger people. New members of the worship team and AV team are always welcome.

COMMUNITY ENGAGEMENT AND MISSION

For the third 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 third 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 throughout 2023. Relationships with the choir are strong, and the choir are grateful to be connected with us at St. John’s.

Two by 2 and Baby Group have continued as volunteers have stepped up to lead these groups since our families worker moved to another post. Our baby and toddler groups are well received by the families who attend, and these groups are places where significant relationships are formed and children are brought for baptism as a result.

The monthly services at Loxley Park have continued led by a faithful group – we know that this ministry provides a space for worship and community for those who attend.

Me & Thee has continued to grow and flourish, providing a space for food, community, support and prayer for some of our older people. This is a wonderful ministry which is so well received by all who attend. We are grateful for the volunteer team who lead this work.

Finally, although there will be separate ministry report for this area of work, our work on the Winn Gardens estate has continued to grow. It is sobering to realise just how many households now need support with the cost of their food, and the foodbank team continually go above and beyond for their customers, providing not only tinned food, but also fresh fruit and veg, eggs and bread. As Suzanne Morton leaves us to take up her new role as a Mission Enabler with the Nottinghamshire Methodist District, we give thanks for her work and the work of the volunteer team. We pray that God would lead and guide both PCC and the Winn Gardens team as we discern the next steps for this vital area of ministry.

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 continue to be classed as 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.

DEANERY SYNOD

We are represented on Deanery Synod by Rev. Kirsty Massey. She writes,

Deanery Synod Report 2023-24

Hallam Deanery Synod met on the following dates – 19th September, 7th December and 30th January. This report gives a summary of the themes/topics for each meeting. Full minutes for each meeting are available from Kirsty Massey if you want to know more about any of these topics.

September 2023 – Lights for Christ (meeting held at St Columba's, Crosspool)

Hannah Sandoval, the diocesan Light for Christ enabler spoke about the resources which are available to help our congregations engage with the idea of having a Personal Rule of Life.

She started by explaining the Lights for Christ year, with key seasons to be celebrated. Then she advised that the discipline does not need to have the same name in every group of people – they should use a name that they are comfortable with – e.g. Personal Rule of Life, Practicing the Way, Rhythm of Life. In developing a Rule of Life we should reflect on our current practices particularly our regular rhythms and routines, helpful and unhelpful habits, spiritual disciplines and individual and communal activities. This can be done using the three headings Receiving, Walking in and Reflecting the Light of Christ. Hannah recommended some reading titles: The Common Rule, Justin Whitmel Earley; Seven Sacred Spaces, George Lings.

She advised on questions to ask when considering your own church community, then on mechanisms to support the ongoing practice of a Rule for Life, not forgetting regular review and

amendment of the plan when necessary. She emphasised that it is important to consider having a nominated Encourager to check in with a couple of times a year.

She ended by reminding us of Wear Your Faith Fortnight, 22nd October to 5th November, during which we are encouraged to wear an outward symbol of our Christianity in the hope a conversation will be triggered with others. The Diocese has a new set of lapel badges available this year (obtain your supplies from www.sheffield.anglican.org/wyff-resources/)

December 2023 – Thinking about Diocesan Planning for Strategy for the years 2026-32 (joint meeting with Ecclesfield Deanery held at St Thomas, Philadelphia)

Bishop Pete, Malcolm Chamberlain and Alex Shilkoff spoke about the Deanery visit days on 6th and 7th December, which had included a visit to the Winn Gardens Foodbank.

Bishop Pete spoke on Isaiah 55, saying that, “the text is intended to give the people courage and encouragement and shows the initiative God takes. As a church we need to discern what God is doing in our midst and what is required of us.”

We watched a video about the current diocesan strategy based around mission areas, oversight ministers and the growing number of focal ministers.

Andy Poultney spoke about JOY (joining Old and Young) at St Paul’s, Wordsworth Avenue, and Matt Jenkins spoke about his experience as part of the graft group from STC to Christ Church, Stannington.

The meeting broke into small groups to consider three questions:

- What does a flourishing Diocese look like in your Mission Areas in 2032? What do you see, hear, and feel?
- What are you doing differently in 2032? This can include things that you have stopped doing.
- How are you deploying/sharing resources differently and what new resources are being deployed/shared?

Notes made by the groups were collected for analysing by the BSST. Malcolm Chamberlain advised that he and Alex Shilkoff would be meeting Deanery MPCs/Councils, parishes and Mission Areas over the next few months. An application for funding needs to be submitted to the Church Commissioners by October 2024 and the first tranche of funding should be received by the end of 2024.

January 2024 – Ministry with Older People (joint meeting with Ecclesfield Deanery held at Christ Church, Hillsborough and Wadsley Bridge)

Helen Coates from SCCCC spoke to us about the work of her charity, and then provided spoken input and the chance to look at a range of resources available to help churches in providing care and ministry for older people.

SCCCC

Sheffield-based charity offering:

Back Home – support after hospital discharge, for over 55’s

Placement Support Scheme – support for over 65's looking to move home

Good Neighbour Scheme – befriending service for over 65's

Volunteering opportunities include befriending or getting involved in fundraising.

For more information contact Helen.coates@scccc.co.uk, or look on our website www.scccc.co.uk

(further details of other support organisations are available via the Deanery Synod minutes)

Churches also contributed post-its to a board showing the range of ministries which are already being run within the deanery.

The Trustees report was approved by the board of Trustees on 22nd April 2024.

A handwritten signature in purple ink, appearing to read 'Joy French', with a stylized flourish at the end.

Revd Joy French

22nd April 2024



2023

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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5.	Other notes and balance sheet
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Approved by the Parochial Church Council on 22nd April, 2024

Chairman: Revd Joy French

2023 FINANCIAL REPORT SUMMARY

(if you don't read any other pages, please read this page)

	INCOME				EXPENDITURE	SURPLUS/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	Difference between Income and Expenditure
	External Grants + Other Income	Donations from Individuals * + Other Income	Donations from Individuals * + Other Income			
General <i>(incl. Children's, Under 5s, Digital, Admin, Buildings)</i>	£2,304		£178,536	£180,840	£160,329	£20,511
Youth & Young Adults	£7,300	£10,814		£18,114	£18,114	£0 **
Winn Gardens <i>(incl. Foodbank)</i>	£37,198	£7,900		£45,098	£52,011	£-6,913
The Family Works	£96,236	£6,788		£103,024	£103,024	£0
Totals	£143,038	£25,502	£178,536	£347,076	£333,478	£13,598
		(* income figures above include Gift Aid)				(** £5,200 of unspent restricted Youth giving carried over to 2024)

Key highlights

- At the start of 2023, the PCC agreed to a deficit budget pending decisions being made to bring expenditure back in line with income. By the end of 2023, we finished the year with a surplus (*the £13,598 in the table above*), primarily due to reduced expenditure on salaries following three staff departures. The PCC is currently considering options for defining and filling staff vacancies and so the total expenditure for 2024 has not yet been finalised.
- Income restricted for Youth ministry (£23,314) exceeded expenditure (£18,114) (*with Sophie leaving in the summer*) and so a balance of £5,200 has been transferred over to 2024 to be spent on Youth ministry (*see ** in the table above*).
- In 2023, The Family Works project was fully funded from external grants and donations and made no call on other St John's funds. At the end of 2023, there was a balance of restricted grants that were transferred to the new fully independent Family Works charity.
- As in previous years, the Fresh Fruit & Veg element of the Winn Gardens foodbank activity continues to be completely self-funded from individual donations and external grants and makes no call on other St John's funds.
- Based on the first months of 2024, total 'Voluntary income' (*see 2(a) on page 3 for Voluntary Income in 2022 and 2023*) is forecast to be around £160,000 in 2024 (*compared to £181,700*** in 2023 and £192,800*** in 2022*). Donations from new givers and increases in continuing giving will increase this figure over and above £160,000. During 2023, continuing givers very generously increased their giving by an average of 7% (*compared to 2022 giving*). (**** these comparative figures exclude giving to The Family Works, which is not part of the St John's budget in 2024*)

Current funds (as at 31st December, 2023)

(= money held in bank accounts; this is part of the Balance Sheet on page 5)

Designated Reserves	Church Building Development Fund <i>(remainder of funds from the £300,000 sale of Memorial Hall)</i>	£135,000
Restricted Reserves	Outstanding amounts from restricted grants and donations	£44,628
Operating Reserve	Reserves policy: Equal to 3-months of 2024 expenditure	£49,000
Unrestricted / General Reserves	Free Reserves	£24,632
		£253,260

INCOME (note 2)

PARISH OF ST JOHN THE BAPTIST, OWLERTON				
FINANCIAL STATEMENTS - YEAR ENDED 31st DECEMBER 2023				
	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 INCOMING RESOURCES				
2 a) Voluntary income				
Gift aid giving	115,982	14,900	130,882	127,564
Non gift aid giving	22,779	1,336	24,115	42,853
Tax recovery from Gift aid	28,672	3,725	32,397	32,465
Collection Plate	1,106		1,106	1,078
	168,539	19,961	188,500	203,960
2 b) Other Voluntary Income				
Grants		137,074	137,074	59,209
Other Charitable giving		1,204	1,204	-
Food Bank		6,506	6,506	4,365
Social Fund		200	200	432
Miscellaneous	-	3,116	3,116	147
Building Project		-	-	200
	-	148,100	148,100	64,353
2 c) Income from Charitable & Ancillary Trading				
Church Lettings	2,255		2,255	610
Fees - Weddings & Funerals	3,328		3,328	3,046
Events payments		697	697	2069
Commissioned Work (TFW)		3,492	3,492	
	5,583	4,189	9,772	5,725
2 d) Income from Deposits				
Interest - Church	25		704	84
	25	-	704	84
2 e) Other income				
TOTAL INCOMING RESOURCES	174,147	172,250	347,076	274,122

EXPENDITURE (note 3)

PARISH OF ST JOHN THE BAPTIST, OWLERTON				
FINANCIAL STATEMENTS - YEAR ENDED 31st DECEMBER 2023				
	2023			2022
	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
3 RESOURCES USED				
3a) Grants				
Missionary & charitable giving:-				
Overseas mission, social relief, development agencies, Home Missions, Busaries, Relief	7,000		7,000	2,824
	7,000	-	7,000	2,824
3 b) Activities directly relating to the work of the church				
Administration	6,607		6,607	13,490
Capital Expenditure	-		-	3,755
Childrens Work	1,153		1,153	1,109
Church Running Costs	9,619		9,619	15,750
Routine Maintenance - Church	2,593		2,593	7,304
Ministries	1,045		1,045	1,334
Common Fund (paid to Diocese)	75,000		75,000	73,740
Employment Costs (Staff)	48,908	122,500	171,408	174,369
Staff Expenses	2,536	11,898	14,434	4,280
Sunday services	4,748		4,748	4,027
Weddings / Funerals	2,317		2,317	2,416
Youth Ministry		742	742	1,112
Social Fund		-	-	279
Music/ Misc	-		-	214
Winn Gardens Outreach		14,319	14,319	21,344
Food Bank		6,995	6,995	7,716
Family Works Outreach		15,498	15,498	6,946
Church Extension Project			-	-
	154,526	171,952	326,478	339,185
TOTAL RESOURCES USED	161,526	171,952	333,478	342,009

OTHER NOTES (notes 4 to 7)

	Total 2023 £	Total 2022 £
4) Staff Costs		
Salaries	171,409	174,369
5) Debtors		
Prepayments	-	354
6) Liabilities		
Other Accruals	12,492	1,701
	12,492	1,701
7) Total Funds Available		
Analysis by type of asset		
Current Assets (bank balances, prepayments)	265,752	224,238
Current Liabilities (accruals)	- 12,492	- 1,701
= Total funds available	253,260	222,537
Analysis of Total Funds by fund		
Church Building Development Fund	135,000	135,000
Restricted Grants and Donations - not available for general church activities	44,628	27,503
Unrestricted Funds / General Reserves (incl. Operating Reserves)	73,632	60,034
	253,260	222,537

BALANCE SHEET

BALANCE SHEET	Notes (see above)	2023 £	2022 £
CURRENT ASSETS			
Fixed Assets			
Debtors / Prepayments	5	-	354
Cash at Bank (bank balances)	7	265,752	223,884
		265,752	224,238
Less LIABILITIES			
Amounts falling due within one year	6	12,492	1,701
NET ASSETS		253,260	222,537
FUNDS			
Designated Reserves - Church Buildings	7	135,000	135,000
Restricted Grants and Donations - not available for general church activities	7	44,628	27,503
Unrestricted / General Reserves	7	73,632	60,034
		253,260	222,537

Independent Examiner's Report 2023

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 2023, which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

The St John's trustees (PCC) 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: Ian Rooth

Date: 7th April, 2024

Relevant professional qualification or body: CIPFA (*Chartered Institute for Public Finance & Accountancy*)

Address: 10 Cross House Close S35 8SJ

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 2023 to 2022. 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:

<u>Supplier Name</u>	<u>Date of Transaction</u>	<u>Amount</u>	<u>Nominal Code</u>
Vista Print	21-Mar-23	£775.10	Sunday services general (5260)
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Examiners Summary Conclusion

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2023

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.

<u>Page</u>	<u>Contents</u>
2.	Summary
3.	Income
4.	Expenditure
5.	Other notes and balance sheet
6.	Independent Examiner's report

Approved by the Parochial Church Council on 22nd April, 2024

Chairman: Revd Joy French

2023 FINANCIAL REPORT SUMMARY

(if you don't read any other pages, please read this page)

	INCOME				EXPENDITURE	SURPLUS/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	Difference between Income and Expenditure
	External Grants + Other Income	Donations from Individuals * + Other Income	Donations from Individuals * + Other Income			
General <i>(incl. Children's, Under 5s, Digital, Admin, Buildings)</i>	£2,304		£178,536	£180,840	£160,329	£20,511
Youth & Young Adults	£7,300	£10,814		£18,114	£18,114	£0 **
Winn Gardens <i>(incl. Foodbank)</i>	£37,198	£7,900		£45,098	£52,011	£-6,913
The Family Works	£96,236	£6,788		£103,024	£103,024	£0
Totals	£143,038	£25,502	£178,536	£347,076	£333,478	£13,598
		(* income figures above include Gift Aid)				(** £5,200 of unspent restricted Youth giving carried over to 2024)

Key highlights

- At the start of 2023, the PCC agreed to a deficit budget pending decisions being made to bring expenditure back in line with income. By the end of 2023, we finished the year with a surplus (*the £13,598 in the table above*), primarily due to reduced expenditure on salaries following three staff departures. The PCC is currently considering options for defining and filling staff vacancies and so the total expenditure for 2024 has not yet been finalised.
- Income restricted for Youth ministry (£23,314) exceeded expenditure (£18,114) (*with Sophie leaving in the summer*) and so a balance of £5,200 has been transferred over to 2024 to be spent on Youth ministry (*see ** in the table above*).
- In 2023, The Family Works project was fully funded from external grants and donations and made no call on other St John's funds. At the end of 2023, there was a balance of restricted grants that were transferred to the new fully independent Family Works charity.
- As in previous years, the Fresh Fruit & Veg element of the Winn Gardens foodbank activity continues to be completely self-funded from individual donations and external grants and makes no call on other St John's funds.
- Based on the first months of 2024, total 'Voluntary income' (*see 2(a) on page 3 for Voluntary Income in 2022 and 2023*) is forecast to be around £160,000 in 2024 (*compared to £181,700*** in 2023 and £192,800*** in 2022*). Donations from new givers and increases in continuing giving will increase this figure over and above £160,000. During 2023, continuing givers very generously increased their giving by an average of 7% (*compared to 2022 giving*). (**** these comparative figures exclude giving to The Family Works, which is not part of the St John's budget in 2024*)

Current funds (as at 31st December, 2023)

(= money held in bank accounts; this is part of the Balance Sheet on page 5)

Designated Reserves	Church Building Development Fund <i>(remainder of funds from the £300,000 sale of Memorial Hall)</i>	£135,000
Restricted Reserves	Outstanding amounts from restricted grants and donations	£44,628
Operating Reserve	Reserves policy: Equal to 3-months of 2024 expenditure	£49,000
Unrestricted / General Reserves	Free Reserves	£24,632
		£253,260

INCOME (note 2)

PARISH OF ST JOHN THE BAPTIST, OWLERTON				
FINANCIAL STATEMENTS - YEAR ENDED 31st DECEMBER 2023				
	2023			2022
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 INCOMING RESOURCES				
2 a) Voluntary income				
Gift aid giving	115,982	14,900	130,882	127,564
Non gift aid giving	22,779	1,336	24,115	42,853
Tax recovery from Gift aid	28,672	3,725	32,397	32,465
Collection Plate	1,106		1,106	1,078
	168,539	19,961	188,500	203,960
2 b) Other Voluntary Income				
Grants		137,074	137,074	59,209
Other Charitable giving		1,204	1,204	-
Food Bank		6,506	6,506	4,365
Social Fund		200	200	432
Miscellaneous	-	3,116	3,116	147
Building Project		-	-	200
	-	148,100	148,100	64,353
2 c) Income from Charitable & Ancillary Trading				
Church Lettings	2,255		2,255	610
Fees - Weddings & Funerals	3,328		3,328	3,046
Events payments		697	697	2069
Commissioned Work (TFW)		3,492	3,492	
	5,583	4,189	9,772	5,725
2 d) Income from Deposits				
Interest - Church	25		704	84
	25	-	704	84
2 e) Other income				
TOTAL INCOMING RESOURCES	174,147	172,250	347,076	274,122

EXPENDITURE (note 3)

PARISH OF ST JOHN THE BAPTIST, OWLERTON				
FINANCIAL STATEMENTS - YEAR ENDED 31st DECEMBER 2023				
	2023			2022
	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
3 RESOURCES USED				
3a) Grants				
Missionary & charitable giving:-				
Overseas mission, social relief, development agencies, Home Missions, Busaries, Relief	7,000		7,000	2,824
	7,000	-	7,000	2,824
3 b) Activities directly relating to the work of the church				
Administration	6,607		6,607	13,490
Capital Expenditure	-		-	3,755
Childrens Work	1,153		1,153	1,109
Church Running Costs	9,619		9,619	15,750
Routine Maintenance - Church	2,593		2,593	7,304
Ministries	1,045		1,045	1,334
Common Fund (paid to Diocese)	75,000		75,000	73,740
Employment Costs (Staff)	48,908	122,500	171,408	174,369
Staff Expenses	2,536	11,898	14,434	4,280
Sunday services	4,748		4,748	4,027
Weddings / Funerals	2,317		2,317	2,416
Youth Ministry		742	742	1,112
Social Fund		-	-	279
Music/ Misc	-		-	214
Winn Gardens Outreach		14,319	14,319	21,344
Food Bank		6,995	6,995	7,716
Family Works Outreach		15,498	15,498	6,946
Church Extension Project			-	-
	154,526	171,952	326,478	339,185
TOTAL RESOURCES USED	161,526	171,952	333,478	342,009

OTHER NOTES (notes 4 to 7)

	Total 2023 £	Total 2022 £
4) Staff Costs		
Salaries	171,409	174,369
5) Debtors		
Prepayments	-	354
6) Liabilities		
Other Accruals	12,492	1,701
	12,492	1,701
7) Total Funds Available		
Analysis by type of asset		
Current Assets (bank balances, prepayments)	265,752	224,238
Current Liabilities (accruals)	- 12,492	- 1,701
= Total funds available	253,260	222,537
Analysis of Total Funds by fund		
Church Building Development Fund	135,000	135,000
Restricted Grants and Donations - not available for general church activities	44,628	27,503
Unrestricted Funds / General Reserves (incl. Operating Reserves)	73,632	60,034
	253,260	222,537

BALANCE SHEET

BALANCE SHEET	Notes (see above)	2023 £	2022 £
CURRENT ASSETS			
Fixed Assets			
Debtors / Prepayments	5	-	354
Cash at Bank (bank balances)	7	265,752	223,884
		265,752	224,238
Less LIABILITIES			
Amounts falling due within one year	6	12,492	1,701
NET ASSETS		253,260	222,537
FUNDS			
Designated Reserves - Church Buildings	7	135,000	135,000
Restricted Grants and Donations - not available for general church activities	7	44,628	27,503
Unrestricted / General Reserves	7	73,632	60,034
		253,260	222,537

Independent Examiner's Report 2023

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 2023, which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

The St John's trustees (PCC) 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: Ian Rooth

Date: 7th April, 2024

Relevant professional qualification or body: CIPFA (*Chartered Institute for Public Finance & Accountancy*)

Address: 10 Cross House Close S35 8SJ

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 2023 to 2022. 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:

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