

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Spalding, Lincolnshire

Registered Charity number 1127799

ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2023



Priest in Charge:

Revd G S Bannister

Principal Bankers:

Lloyds Bank plc
Hall Place
Spalding
Lincolnshire

Independent Examinars:

Duncan and Toplis Limited
Chartered Accountants
Enterprise Way
Pinchbeck
Spalding
Lincolnshire

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Spalding, Lincolnshire FOR THE YEAR ENDED 31 DECEMBER 2023

Parochial Church Council ("**PCC**") Members serving during 2023

Ex Officio Members

<i>Priest in Charge:</i>	Rev Greg Bannister	(SC) (FC)	
<i>Curate:</i>	Rev Richard Knowles		
<i>NS Assistant Priest:</i>	Rev Sophie Bannister		
<i>Hon Assistant Priest:</i>	Rev Pat Willson	(SC)	
<i>Churchwardens:</i>	Mrs Sally Sneath	(SC) (FC)	<i>until May 2023</i>
	Mr David Grimshaw	(SC) (FC)	<i>(PCC Vice Chair)</i>
<i>Elected Representatives on the Deanery Synod until 2023 APCM</i>			
	Ms Maria Stone		

PCC Elected Members: (All Elected at APCM on 24 April 2022 until the 2023 APCM)

Mr Lawrence Calkin	(SC) (FC)	<i>(PCC Treasurer)</i>
Mrs Yvonne Edgoose		
Mrs Sarah Grimshaw		
Mrs Freda Hilliar	(SC)	<i>(PCC Secretary)</i>
Mrs Betty Lennie		
Mrs Julie Millington	(SC) (FC)	
Mrs Hilary Moriaty		
Mr Michael Moriaty	(SC) (FC)	
Mrs Jacky Owens		
Mrs Margaret Smith		
Mr Christopher Wood		
Mr Paul Wilson		

PCC co-opted Member: Miss Elizabeth Roberts - from May 2023

- (SC) indicates Standing Committee member
(FC) indicates Finance Committee member

CONTENTS OF THIS REPORT:

	Page
Trustees Annual Report	3 - 5
Receipts and Payments	6
Statement of Assets and Liabilities	7
Notes to the Accounts	8-12
Independent Examiner's Report	13
Receipts and Payments Account in Detail	14
Summary of Assets and Liabilities	15

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, SPALDING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Church Electoral Roll and to attend and vote at the Annual Parochial Church Meeting (APCM). The PCC is registered as a Charity. The Registered Charity Number is 1127799.

OBJECTS AND ACTIVITIES

St. John the Baptist Parochial Church Council ("PCC") has the responsibility of co-operating with the Minister in Charge of the Parish in promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. They also have maintenance responsibilities for the Parish Church of St. John the Baptist, Hawthorn Bank, Spalding, Lincolnshire.

PUBLIC BENEFIT

The PCC considers that:-

- the operation of the Parish Church and its public acts of Christian Worship;
- its delivery of Baptism, Marriage and Funeral Services to any resident of the ecclesiastical parish;
- its involvement with three primary schools within its parish boundary;
- the use of its Lounge by local organisations and societies and regularly as a polling station; and the increasing use of its flexible church space for local community purposes; and
- the general spiritual support and teaching that it provides and offers to its members and to the local community.

combine to fully satisfy the requirement that, as a registered charity, the public benefit from its existence and its operation.

MEMBERSHIP

Members of the PCC are either ex officio or elected by the APCM in accordance with the Church Representation Rules. One member was co-opted in May 2023. The members of the PCC during 2023 are set out on the previous page. The members of the PCC are the Trustees of the registered charity.

COMMITTEES

The PCC had one defined sub-committee appointed annually after the APCM together with additional ad hoc committees and teams which meet between full PCC meetings as the need arises:

Standing Committee:

This is the only committee required by law. It has power to transact the business of the PCC between PCC meetings, subject to any directions given by the PCC. The committee met once during 2023.

ACHIEVEMENTS AND PERFORMANCE

Church Electoral Roll ("CER") and church attendance

At the end of 2023 there were 115 people on the CER (2022: 115), 27 of whom are not resident within the parish (2022: 16).

Details of Service of Public Worship conducted in addition to services at all the major Christian festivals are set out in the Review of the Year on page 4 of this financial pack.

PCC Meetings

The full PCC met 11 times during the year and the average attendance was 78%. (2022: 10 times and 79%). The Standing committee met once during the year (2022: 3 times).

Financial Review

The full financial position is set out in the accounts on pages 6 to 15 of this annual report pack.

During 2023 our normal annual income amounted to £77,671 exceeding our normal annual expenditure of £69,871 by £7800. We ended 2023 with general and designated reserves of £80,426 and restricted reserves of £19,138 making total reserves of £99,564.

Reserves Policy

St John's PCC targets to hold general unrestricted reserves equivalent to approximately 6 months normal income/expenditure at any time although this will be exceeded if additional reserves are being accumulated to fund future capital projects and/or major repairs. The unrestricted and undesignated reserves at 31 December 2023 amounted to £58,807 which adequately satisfied this policy

Our restricted Funds total £19,138. This is comprised of the following funds:-

the "Langford Legacy Fund" which can only be expended on "the Church building and its interior;"

the "Vicar's Discretionary Fund;"

the "Warm Spaces & Poverty Relief Fund;"

the "Strategic Development Fund;"

sundry small restricted fund; and

funds "held for third parties.

Reserves that are not required for immediate expenditure are held on deposit with the CCLA CBF C of E Deposit Fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, SPALDING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

REVIEW OF THE YEAR

Looking back on 2023 it was a year of ups and downs. Overall we give thanks to God that St John's continued to grow and develop.

Our pattern of worship Services.

2023 began with a pattern of two main weekly services: the weekly 10am Eucharist on Sundays and a spoken midweek communion service in the Church Lounge on Thursdays also at 10am. These were led by Rev Greg and Rev Pat with Canon Martyn Taylor a regular visiting preacher on Sundays and Rev Michael Bullock OSG taking the occasional Thursday service.

Our other regular services were: Sunday 8am spoken communion service - twice monthly; a Sunday 4pm Book of Common Prayer Evening Prayer - twice monthly; and a Sunday 3:30pm All Age Service - monthly. On Sundays where there was not an All Age service there was Children's Church at the main 10am service.

This pattern of having something for children and families in the mornings most weeks and once a month in the afternoon was a mixed blessing. On the one hand families that could only do one of those times could make it to church at least once a month, on the other hand it was a challenge to develop momentum week on week with inconsistent timing of children's provision and understandably families might get confused as to what was happening when. One service that no-one will forget in a hurry was the July All Age service plus BBQ when the heavens opened!!

With the arrival of Rev Richard Knowles as our curate we could consider and the PCC agreed to trial a new pattern of Sunday morning services in late September, namely: the 10am traditional eucharist with choir moved to 10:45am, 8am remained twice monthly, and weekly at 9:15am there would be a new family friendly informal service. This service would have children's church most weeks and become an all age service once a month. The trial began in late September and it has since been embedded as part of our regular services.

Once again we enjoyed good attendance at our Christmas services with our Christingle service well supported by St John's School Choir, Rainbows and Brownies; and our service of lessons and carols was a chance to enjoy the wonderful Spalding Community Choir in action, singing another new carol written by their director Zeph Churchill.

People News.

2023 was a year of some change on the personnel front. At the April APCM Dave Grimshaw was duly elected Churchwarden alongside Sally Sneath who had single-handedly done so much to help St John's through a very difficult time (not least the COVID pandemic). Later in the year, Sally stepped down as warden. The middle of 2023 also saw Dawn Allen step down as Church Manager to pursue a career in the care sector. As has already been mentioned, in July we were joined by a curate Rev Richard Knowles and his family. The end of the academic year also saw Marcus Brookfield step down as our Children and Families worker to pursue work in schools – he remains though a valued and integral part of our children's church team.

Church Building.

Our building remains in essentially good condition. In addition to hosting church worship it has been good to welcome St John's Primary School into the building for lessons, collective worship and end of term services. We were also able to host special Mothers' Day and Fathers' Day events for the school as well as two Christmas parties, one for the school and one for the church. All of these events were greatly appreciated by those who attended. As a church we also hosted a number of other social and community events including the monthly Friday games afternoon, the annual Summer and Christmas Fayres, a harvest lunch and other events including some very competitive quiz afternoons. I would like to express on the record my gratitude to Hilary Moriaty and the hospitality and fundraising teams for all their efforts in this regard.

Church Lounge

Throughout 2023 the church lounge continued to be a happy home for the Tuesday Drop-in coffee morning as well as Thursday's communion services. During Lent it also hosted an in person Lent Course on Thursdays at 11am so people could participate in discussion and Bible study after the midweek communion service. The Rainbows and Brownies continued to hire the hall and fill it with fun on Monday and Thursday evenings. We also continued to hire out the lounge to the Tollgate WI. In the first half of 2023 and with the arrival of Spring and after a remarkable effort by the small team that was running it, it was decided to press pause on the Warm Space initiative. All agreed it had been a worthwhile effort that genuinely helped and served the local community, but also it was recognised that we didn't have the manpower to continue it indefinitely.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, SPALDING ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Schools

As mentioned above the church continues to maintain its links with St John's primary school. In addition hosting and leading collective worship, RE lessons and end of term services the church has also hosted several sales for the recently formed St John's Uniform Exchange which provides good quality and affordable second-hand uniform for children at the school. For most of 2023 5 of the school's foundation governors are members of St John's: Michael Moriaty (chair), Rev Greg (ex officio), Rev Pat, Angela Marshall and Rachel Wilson. After many years of faithful service Rev Pat decided that Dec 2023 was the time for her to retire. Nevertheless she went out with a bang giving the talk at the 2023 leavers service and pronouncing the blessing at the 2023 end of term Christmas service.

We also welcomed Monkshouse Primary School for an RE lesson and Marcus and Rev Greg delivered an RE lesson in Wygate Park School.

Other Ministries and events

Over the course of 2023 a number of small groups/activities ran: a course on 'Learning to serve' ran in Lent; in the summer the church again ran an Alpha course and this was duly followed up with The Bible Course and the Prayer Course. The Wednesday night homegroup and a fortnightly Bible study in the church lounge both continued to meet.

The Little Steps toddler group continued to be a welcoming space and supportive community for those who attended and a new singing group Little Songs was started in the autumn term.

Other 'fixtures' in the church's year including the annual fundraisers of the summer and Christmas Fayre's continued to provide opportunities to engage the local community as well as raising funds for the church's ministry. A lunch to fundraise for the leprosy mission also took place as did other lunches that have nourished our community life as well as our stomachs, most notably the harvest lunch.

The St John's clergy team continued to carry out the occasional offices of baptisms, weddings and funerals. Ministry to care homes developed with monthly services in: Ashwood House, The Bungalow (a new and lay-facilitated initiative) and Southfield House. Clergy exercised a one-to-one visiting ministry in several other care homes including St John's.

After some discussion it was agreed that the Mothers' Union branch would close as a formal branch but continue to meet regularly as a fellowship group to encourage its members. My thanks to Betty Lennie who continues to lead that ministry with faith and faithfulness.

The Parish Magazine continues to encourage its readership under the able editorial eye of Chris Wood.

My apologies to any readers if their formal activity has been omitted in this brief overview of the life of a busy church. St John's is, as ever, far more than its formal activities and the Lord has seen the myriad unseen ways in which his family here have sought to love him and others in word and deed.

I would like to close by formally thanking: Sally Sneath for her many years of service at St Johns, Dave Grimshaw for stepping into the role as warden, and the whole PCC for their ongoing help, wisdom and support throughout 2023.

Reverend G S Bannister (Vicar and PCC Chair)



Dated: 14th March 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowmen Funds £	Total Funds 2023 £	2022 £
RECEIPTS							
Voluntary income	2(a)	59,732	151	42,746	-	102,629	115,890
Activities for generating funds	2(b)	9,212	-	260	-	9,472	10,634
Income from investments	2(c)	1,579	-	763	-	2,342	494
Income from church activities	2(d)	6,477	-	458	-	6,935	7,794
Collected for third parties	2(e)	520	-	6,189	-	6,709	7,138
TOTAL RECEIPTS		77,520	151	50,416	-	128,087	141,950
PAYMENTS							
Church activities	3(a)	68,493	279	43,182	-	111,954	119,517
Fund raising costs	3(b)	1,099	-	-	-	1,099	1,415
Paid for third parties	3(c)	-	-	6,354	-	6,354	6,770
TOTAL PAYMENTS		69,592	279	49,536	-	119,407	127,702
EXCESS OF RECEIPTS OVER PAYMENTS		7,928	(128)	880	-	8,680	14,248
FUNDS TRANSFER		-	-	-	-	-	-
		7,928	(128)	880	-	8,680	14,248
OPENING CASH AT BANK AND IN HAND AT 1 JANUARY 2023 (2022)							
		50,879	21,747	18,258	-	90,884	76,636
CLOSING CASH AT BANK AND IN HAND AT 31 DECEMBER 2023 (2022)							
		58,807	21,619	19,138	-	99,564	90,884

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	2022 £
PRINCIPAL MONETARY ASSETS							
Cash at bank and in hand	6	58,807	21,619	19,137	-	99,563	90,884
Total Monetary Assets		58,807	21,619	19,137	-	99,563	90,884
OTHER MONETARY ASSETS							
Income tax recoverable		949	-	-	-	949	961
Monies Due		184	-	2,858	-	3,042	3,974
Total monies owed		1,133	-	2,858	-	3,991	4,935
MONETARY LIABILITIES							
Third party monies		-	-	-	-	-	500
Monies owed		2,199	-	-	-	2,199	1,225
Total monies owed		2,199	-	-	-	2,199	1,725
PARISH FUNDS							
Unrestricted Funds							
Designated Funds Fabric Fund	8	-	21,248	-	-	21,248	21,248
Designated Funds Flower Fund	8	-	371	-	-	371	499
Total Designated Funds		-	21,619	-	-	21,619	21,747
General Fund	8	58,807	-	-	-	58,807	50,879
Total Unrestricted Funds		58,807	21,619	-	-	80,426	72,626
Restricted Funds							
Langford Legacy Fund	7	-	-	20,869	-	20,869	20,107
Vicar's Discretionary Fund	7	-	-	51	-	51	329
Leprosy Mission	7	-	-	260	-	260	-
Sundry	7	-	-	118	-	118	450
SDF	7	-	-	(3,279)	-	(3,279)	(3,668)
Warm Spaces and Poverty	7	-	-	783	-	783	540
Funds for third parties	7	-	-	335	-	335	500
Endowment The church has no endowment funds		-	-	-	-	-	-
		58,807	21,619	19,137	-	99,563	90,884

Approved by the Parochial Church Council and signed on its behalf by:

Reverend G S Bannister

(Priest in Charge and PCC Chair)



Mrs J S Millington

(Treasurer)



Dated: 15/04/2024

The notes on pages 8 to 12 form a part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, SPALDING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention on a cash accounting basis. The financial statements include all transactions for which the PCC is responsible for in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

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

*Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average basis. *Unrestricted funds* are general funds which can be used for PCC ordinary purposes.*

Designated Funds are Unrestricted Funds that the PCC has designated for a specific purpose and which the PCC may undesignate at any time if it wishes.

Incoming resources

All income is recognized when it is received. All incoming resources are accounted for gross.

Resources expended

All expenditure is generally recognized when it is paid and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) of the Charities Act 2011.

Movable church furnishings that are held by the vicar and churchwardens on special trust for the PCC and which require a faculty for their acquisition or disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). These assets are not valued in the financial statement and expenditure on them is written off in the Statement of Financial Activity in the year that it is expended.

Current Assets and Liabilities

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as other monetary assets, less provision for amounts that may prove uncollectable.

Amounts owed by the PCC or held for 3rd parties are shown as Monetary Liabilities.

Money collected for third parties

All funds collected for third parties and not the immediate property of the PCC are treated by the PCC's accounting systems as "Agency Funds" and are treated as a Restricted Fund in these accounts. Any part of these funds due to the PCC is only transferred to the General Fund when the PCC becomes entitled to these funds.

Church of England Strategic Development Fund project

The Church has been selected to be a part of the Church of England Strategic Development project. This includes initial Start Up Funding and a contribution towards specific staffing costs reducing from 100% of the cost equivalent of two full time in year one reducing by 20% per annum over 5 years. The SDF funded element of this project is accounted for as a Restricted Fund and the Parish's increasing contribution will have to be funded from Unrestricted General Reserves as time progresses.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. INCOMING RESOURCES

	Unrestricted	Designated	Restricted	Endowment	TOTAL FUNDS	
	Funds	Funds	Funds	Funds	2023	2022
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving:						
Gift Aided donations	36,043	-	-	-	36,043	35,987
Income tax recoverable thereon	9,137	-	-	-	9,137	8,871
Other planned giving	5,619	-	-	-	5,619	5,950
Collections (open plate) at all services	3,567	-	-	-	3,567	2,852
Gift Aid Grant on Small Donations	2,192	-	-	-	2,192	1,698
One-off giving						
Donations	1,916	151	86	-	2,153	1,370
Gift Aid on One-off Donations	318	-	7	-	325	90
Legacies	-	-	-	-	-	2,482
Grants	940	-	42,653	-	43,593	56,590
	59,732	151	42,746	-	102,629	115,890
(b) Activities for generating funds						
Fund raising events and activities	7,457	-	260	-	7,717	8,735
Magazine Income generated	1,652	-	-	-	1,652	1,767
Gift Aid on Magazine Sponsorship	103	-	-	-	103	132
	9,212	-	260	-	9,472	10,634
(c) Income from investments						
Rental income	174	-	-	-	174	174
Interest received	1,405	-	763	-	2,168	320
	1,579	-	763	-	2,342	494
(d) Income from church activities						
Fees	3,633	-	-	-	3,633	4,299
Outreach	228	-	458	-	686	572
Church lounge lettings	2,429	-	-	-	2,429	2,781
Sundry sales	187	-	-	-	187	142
	6,477	-	458	-	6,935	7,794
(e) Other incoming resources						
Insurance Claims	520	-	-	-	520	-
Funds collected for third parties	-	-	6,189	-	6,189	7,138
	520	-	6,189	-	6,709	7,138
TOTAL INCOMING RESOURCES	77,520	151	50,416	-	128,087	141,950

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. RESOURCES USED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	2022 £
3(a) Church activities						
Ministry: Parish Share	33,000	-	-	-	33,000	33,000
Clergy expenses	783	-	-	-	783	272
Mission and Admin Staff Costs	2,810	-	25,669	-	28,479	30,904
Church running expenses	9,845	-	-	-	9,845	10,062
Service running costs	1,116	279	-	-	1,395	810
Church maintenance and cleaning	8,855	-	-	-	8,855	5,775
Church clock & bell repairs	451	-	-	-	451	270
Church organ & piano repairs	220	-	-	-	220	445
Mission and outreach costs and donations	3,153	-	718	-	3,871	2,617
Fees of the organists and other choir costs	1,327	-	-	-	1,327	1,185
Magazine production	1,058	-	-	-	1,058	1,003
General sundries	2,390	-	200	-	2,590	2,145
Stationery, photocopying, computer costs, etc.	3,485	-	-	-	3,485	2,510
SDF Start-up Costs	-	-	16,595	-	16,595	28,519
	68,493	279	43,182	-	111,954	119,517
3(b) Fund raising costs						
Lottery prizes	635	-	-	-	635	750
Cost of Fetes & Festivals	464	-	-	-	464	665
	1,099	-	-	-	1,099	1,415
3(c) Other outgoing resources						
Paid for third parties	-	-	6,354	-	6,354	6,770
	-	-	6,354	-	6,354	6,770
TOTAL RESOURCES USED	69,592	279	49,536	-	119,407	127,702

4. STAFF COSTS (Included in expenses above)

	2023 £	2022 £
(a) Wages of the cleaner	2,133	3,867
Mission and Admin Staff Costs	28,479	30,904
Total Staff Costs	30,612	34,771

- (b) During the year the PCC employed two Mission and Admin staff members, and a cleaner, none of whom earned £40,000 p.a. or more.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. GIVING TO CHARITY

Our principal onward giving to charity results from ongoing fundraising for an enablement project in Mozambique managed by the Leprosy Mission.

Onward giving in this way has been made as follows:

Funds raised in 2023 accounted for in January 2024	£751
Funds raised in 2023 and paid over in January 2024	£260
Funds raised in 2022 accounted for in January 2023	£1,020

Fundraising was also undertaken and paid over in 2023 as follows:

The Children's Society (Christingle Appeal)

Funds raised and paid across in in 2023	£150
Funds raised in 2022 paid across in January 2023	£50

6. CASH AT BANK & IN HAND

	2023				2022
	Unrestricted	Designated	Restricted	Total	
	£	£	£	£	£
Lloyds Bank Current & Deposit Accounts	34,596	21,619	-1,762	54,453	45,776
CCLA CBF Deposit Fund	24,131	-	20,869	45,000	45,000
Charge Card	0	-	0	-	28
Cash In hand	80	-	30	110	80
	58,807	21,619	19,137	99,563	90,884

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
ST JOHN THE BAPTIST, SPALDING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. RESTRICTED FUND DETAILS

	Opening balance 01/01/2023 £	Funds added £	Funds used	Funds transferred within restricted funds £	Funds transferred to/from unrestricted funds £	Carried forward 31/12/2023 £
Langford Legacy	20,106	763	-	-	-	20,869
Vicars Discretionary	329	-	(278)	-	-	51
Leprosy Mission	-	260	-	-	-	260
Sundry	450	144	(476)	-	-	118
Strategic Development Fund	(3,668)	42,653	(42,264)	-	-	(3,279)
Warm Spaces & Poverty Relief	540	407	(164)	-	-	783
Funds for third parties	500	6,189	(6,354)	-	-	335
	<u>18,257</u>	<u>50,416</u>	<u>(49,536)</u>	<u>-</u>	<u>-</u>	<u>19,137</u>

The negative balance of £3,278 on the Strategic Development Fund represents payments of £2857.66 made in 2023 which were included in a grant claim made in December 2023, for which the repayment was received on 12/01/2024, and £420.63 still to be claimed at 31/12/23.

8. GENERAL FUND DETAILS

	Opening balance 01/01/2023 £	Funds added £	Funds used £	Funds transferred within unrestricted funds £	Funds transferred to/from restricted funds £	Carried forward 31/12/2023 £
Designated Funds						
Fabric Fund	21,248	-	-	-	-	21,248
Flower Fund	499	151	(279)	-	-	371
Total Designated Funds	<u>21,747</u>	<u>151</u>	<u>(279)</u>	<u>-</u>	<u>-</u>	<u>21,619</u>
Undesignated General Funds	50,879	77,520	(69,592)	-	-	58,807
Total Unrestricted Funds	<u>72,626</u>	<u>77,671</u>	<u>(69,871)</u>	<u>-</u>	<u>-</u>	<u>80,426</u>

9. THIRD PARTY FUNDS HANDLED BY PCC

During the year funds were collected for third parties or which were not for the immediate use of the PCC. These are held in a restricted fund and were collected and paid on or released for the following purposes.

	Opening Balances 01/01/2023	Receipts	Payments	Closing Balances 31/12/2023
Childrens Society	-	50	(50)	-
Funeral Collections to Forward	-	1,729	(1,729)	-
Funeral Control	(40)	1,864	(1,949)	(125)
Lottery Control	540	795	(1,275)	60
Other Collections to Forward	-	853	(853)	-
Wedding Control	-	898	(498)	400
	<u>500</u>	<u>6,189</u>	<u>(6,354)</u>	<u>335</u>

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, SPALDING

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 1 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and 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.

Alistair Main FCA
Duncan & Toplis Limited
Enterprise Way
Pinchbeck
Spalding
Lincolnshire

Date 15th April 2024

St John the Baptist PCC, Spalding
RECEIPTS AND PAYMENTS ACCOUNT YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds				Restricted Funds								Total Funds 2023	Total Funds 2022
	General Fund		Designated Funds		Total Unrestricted Funds	Langford Legacy	Vicar's Discretionary	Leprosy Mission	Sundry	Strategic Development Fund	Warm Spaces & Poverty Relief	Funds for third parties	Total Restricted Funds	
	£	£	Flower Fund	Fabric Fund										
Receipts in the year														
Voluntary Income														
Planned Giving Gift Aided	36,043		-	-		-	-	-	-	-	-	-		
IncomeTax reclaimed on above	9,137		-	-		-	-	-	-	-	-	-		
Planned Giving not Gift Aided	5,619		-	-		-	-	-	-	-	-	-		
Other "Open Plate" service collections	3,567		-	-		-	-	-	-	-	-	-		
One-off donations	1,916		151	-		-	-	-	-	-	86	-		
Income Tax on "One-off" donations	318		-	-		-	-	-	-	-	7	-		
GASDS Tax relief obtained	2,192		-	-		-	-	-	-	-	-	-		
Legacies	-		-	-		-	-	-	-	-	-	-		
Grants	940	59,732	-	-	59,883	-	-	-	-	42,653	-	-	42,746	102,629
Activities for generating funds														
Fund Raising Activities	6,182		-	-		-	-	260	-	-	-	-		
Lottery Income	1,275		-	-		-	-	-	-	-	-	-		
Magazine Income	1,652		-	-		-	-	-	-	-	-	-		
Tax reclaimed on Magazine Sponsorship	103	9,212	-	-	9,212	-	-	-	-	-	-	-	260	9,472
Income From Investments														
Rental Income	174		-	-		-	-	-	-	-	-	-		
Interest	1,405	1,579	-	-	1,579	763	-	-	-	-	-	-	763	2,342
Income from our Church activities														
Fees	3,633		-	-		-	-	-	-	-	-	-		
Outreach	228	-	-	-		-	-	-	144	-	314	-		
Lounge letting income	2,429		-	-		-	-	-	-	-	-	-		
Sundry Sales	187	6,477	-	-	6,477	-	-	-	-	-	-	-	458	6,935
Other incoming resources														
Insurance claims	520		-	-	520	-	-	-	-	-	-	6,189	6,189	6,709
Funds collected for third parties	-	520	-	-	520	-	-	-	-	-	-	6,189	6,189	7,138
Total Receipts	77,520		151	-	77,671	763	-	260	144	42,653	407	6,189	50,416	128,087
Payments in the year														
Parish Share	33,000		-	-	33,000	-	-	-	-	-	-	-	-	33,000
Heating, light, water & Insurance	9,845		-	-	9,845	-	-	-	-	-	-	-	-	9,845
Church maintenance & cleaning	9,526		-	-	9,526	-	-	-	-	-	-	-	-	9,526
SDF start-up costs	-		-	-	-	-	-	-	-	16,595	-	-	16,595	16,595
Service running costs (inc Organists)	2,443	279	-	-	2,722	-	-	-	-	-	-	-	-	2,722
Administration and ministry salaries	2,581		-	-	2,581	-	-	-	-	25,669	-	-	25,669	28,250
Administration and ministry support	7,226		-	-	7,226	-	-	-	200	-	-	-	200	7,426
Outreach and Charitable Giving	2,450		-	-	2,450	-	278	-	276	-	164	-	718	3,168
Advertising	364		-	-	364	-	-	-	-	-	-	-	-	364
Charitable donations made	-		-	-	-	-	-	-	-	-	-	-	-	-
Magazine production costs	1,058		-	-	1,058	-	-	-	-	-	-	-	-	1,058
Lottery prizes	635		-	-	635	-	-	-	-	-	-	-	-	635
Other fundraising costs	464		-	-	464	-	-	-	-	-	-	-	-	464
Paid for third parties	-		-	-	-	-	-	-	-	-	-	6,354	6,354	6,354
Total Payments	69,592	279	-	-	69,871	-	278	-	476	42,264	164	6,354	49,536	119,407
Opening Balances at 01/01/2022	50,879		499	21,248	72,626	20,106	329	-	450	3,668	540	500	18,257	90,883
Receipts in the year	77,520		151	-	77,671	763	-	260	144	42,653	407	6,189	50,416	128,087
	128,399		650	21,248	150,297	20,869	329	260	594	38,985	947	6,689	68,673	218,970
Less Payments	- 69,592	- 279	- -	- -	- 69,871	- -	- 278	- -	- 476	- 42,264	- 164	- 6,354	- 49,536	- 119,407
Closing Balances at 31/12/2022	58,807		371	21,248	80,426	20,869	51	260	118	(3,279)	783	335	19,137	99,563

St John the Baptist PCC, Spalding

SUMMARY OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	Unrestricted Funds				Restricted Funds								Total Funds 2023	Total Funds 2022
	General Fund	Flower Fund	Fabric Fund	Total Unrestricted Funds	Langford Legacy	Vicar's Discretionary	Leprosy Mission	Sundry	Straegic Development Fund	Warm Spaces & Poverty Relief	Funds for third parties	Total Restricted Funds		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Cash Funds														
Lloyds Bank Accounts	34,596	371	21,248	56,215	-	51	260	87	- 3,278	783	335	- 1,762	54,453	45,776
CCLA's CBF Deposit Funds	24,131	-	-	24,131	20,869	-	-	-	-	-	-	20,869	45,000	45,000
Charge Card	-	-	-	-	-	-	-	-	-	-	-	-	-	28
Cash	80	-	-	80	-	-	-	30	-	-	-	30	110	80
Total Current Assets	58,807	371	21,248	80,426	20,869	51	260	117	- 3,278	783	335	19,137	99,563	90,884
Other Monetary Assets														
Income tax Recoverable	949	-	-	949	-	-	-	-	-	-	-	-	949	961
Other Monies Due	184	-	-	184	-	-	-	-	2,858	-	-	2,858	3,042	3,974
Total monies owed to the Church	1,133	-	-	1,133	-	-	-	-	-	-	-	2,858	3,991	4,935
9613974														
Monetary Liabilities														
Third Party Monies	-	-	-	-	-	-	-	-	-	-	-	-	-	500
Owed for supplies	2,199	-	-	2,199	-	-	-	-	-	-	-	-	2,199	1,225
	2,199	-	-	2,199	-	-	-	-	-	-	-	-	2,199	1,725