



**Annual Report & Financial Statements
Of the Parochial Church Council of
St John's Church,
St John's Close,
Colchester
CO4 0HP**

For the year ended 31st December 2023

Incumbent:

Vacant – Church in Inter Regnum

Bank:

Barclays Bank, High Street, Colchester

Independent Examiners:

Larking Gowen
Unit 1 Claydon Business Park
Great Blakenham
Ipswich, Suffolk
IP6 0NL

Registered Charity Number: 1127854

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S. COLCHESTER

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Reports for year 2023

St. John's Church – Annual Report for 2023

Introduction

St John's PCC has the responsibility of co-operating with the Incumbent in promoting within the Parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical. It oversees and directs the mission and work of the Parish Church of St John's within the parish boundaries. Rev Andy Sachs resigned as Priest in Charge of the Parish of St John's in July 2023. The Church started the recruitment process from July till the end of 2023. Rev Chris Willis assisted in leading the Church through the vacancy in 2023. A transition team was setup in order to assist the PCC and staff in the day to day running of the church.

These reports, along with the Organisation Reports of the various ministry streams of the church, illustrate how the PCC fulfils its obligations to benefit the public – mainly to the worshipping congregations and to the local communities, but also beyond.

PCC Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church meeting in accordance with the Church Representation Rules.

During the year 2023 the following were member of the PCC:

Rev Andy Sachs	Chair	Resigned July 23	Ex-officio
Rev Chris Willis	Chair		Ex-officio
Rick Moore	Treasurer		Ex-officio
Jane Shelley	PCC Secretary	Started Sept 22	Ex-officio
Nik Read	Church Warden	Resigned April 23	
Alex Quayle	Church Warden		
Jeremaine Johnson	Church Warden	Elected April 23	1 Year
Mary Antony	Deanery Synod		
Alex Quayle	Deanery Synod		
Jeremaine Johnson	Deanery Synod		
Micky Roberts	Deanery Synod	Resigned April 23	
Tanaka Manika	Co-opted to Deanery Synod	Resigned April 23	
Dave Sollis	PCC	Resigned June 23	
Peter Birdseye	PCC		
Geoff Gilbert	PCC		
Joanna Marshall	PCC		
Tony Berry	PCC		

Ewan Darby	PCC		
Jane Cornell	PCC		
Nicky Sirett	PCC		
Jonathan Mulvey	PCC		
Clare Luxton	PCC		
Carol Cockrill	PCC		
Peter Theodosius	PCC		
Paul Morgan	PCC		
Nik Read	PCC	Elected April 23	
Helen Robinson	PCC	Elected April 23	

The PCC Operates through several committees/ groups which meet between the full meetings of the PCC

Standing Committee

This is the only committee required by law. It has the power to transact the business of the PCC between it's meetings.

Mission Partnerships Group

The group was formed to serve this area on behalf of the PCC with the aim of overseeing and supporting our Mission Partnerships, both individually and with organisations.

Below is a list of the Mission Partners and organisations that SJC gave to in 2023:

Organisation	Amount
Nortons	£6698
Toths	£5710

Vicar's Discretionary Fund - £1000

Safeguarding Compliance Group

The safeguarding compliance group, chaired by our Parish Safeguarding Office meets 3-4 times per year to keep SJC both fully compliant with the Safeguarding Policy of the Church of England and to enable SJC to continue to develop a safeguarding culture around every area of church life.

Electoral Roll

2023 Roll Revision – 17 new Electoral Roll forms were filled in, of which 6 are residents of the Parish and 11 are non-residents. There were 14 who come off the list due to various reasons making the totals 98 resident, 165 non- resident, 263 total for 2023.

Being listed on the Electoral Roll of St. John's gives you a say in how your Church is run. To vote at the AVM or to stand for election onto our PCC you must be on the Electoral Roll of the Church.

Electoral Roll Officer – Tony Berry

Attendance

The average weekly attendance at St John's, counted during October 2023 was 174. There were an average of 80 views of the services put out each Sunday during October.

We conducted the following: 10 Baptisms, 0 Marriages, 12 Funerals in the Church or conducted elsewhere, eg: Crematorium.

	St. John's – Resident	Non-Resident	Total
2021	99	175	274
2022	96	164	260
2023	98	165	263

Church Wardens Report – The Aims of St John's Church in 2023

St John's PCC is responsible for the upkeep and maintenance of the Parish Church building, a Church Community Centre and the mission and ministry of St John's Church Family, located in and in relation to the estate of St John's in north Colchester. As a resourcing church SJC has the aim of impacting the lives of those beyond the parish too with the vision of '*Following Jesus, loving people and transforming the world*'.

On behalf of the PCC, I am grateful to all those who gave their time this year to enable the mission and ministry of St John's Church to flourish. I am grateful to all who have quietly served in so many ways throughout the year – I really appreciate it. I want to thank all those who gave their money so generously to the work of St John's Church in 2023 – thank you for your incredible generosity.


Jeremaine Johnson – Church Warden

Financial review

The annual accounts for 2023 record a total income increased to £395,795 (2022: £357,765). There was an increase in voluntary income to £340,171 (2022: £314,205), which included £20,327 grants received and Vat recovered on the church roof repairs. Rentals from the community centre & church family centre increased to £52,315 (2022: £41,826).

Tax recovered from Gift Aid and the Gift Aid Small Donations Scheme (GASDS) was £43,117, (£42,573 in 2022). Tax recovery remains a substantial contribution to the total income.

The year included exceptional expenditure on roof repairs of £56,189, resulting in total expenditure for the year of £437,864, compared to £366,783 in 2022. This included our parish share to the diocese of £109,890. On 31 December 2023, the principal balances were £51,024 in the general fund and £1,027,227 in the restricted fund. Overall, the accounts show a deficit of £ (41,535) compared with a deficit of £ (9,831) in 2022.



Jeremaine Johnson
Church Warden

25 March 2024



Alex Quayle
Church Warden

25 March 2024

Independent examiner's report to the Trustees of The Parochial Church Council of St John's Church, Colchester

I report to the charity trustees on my examination of the accounts of St John's Church ('the Charity') for the year ended 31 December 2023 which are set out on pages 9 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts of the Charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiners report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or this report.



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Name: Giles Kerkham FCA DChA

**Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Ipswich
IP6 0NL**

Date: 26 April 2024

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S. COLCHESTER

STATEMENT OF FINANCIAL ACTIVITIES **For the period ended 31st December 2023**

	Note	Unrestricted Funds	Restricted Funds	TOTAL FUNDS	
				2023	2022
INCOME & ENDOWMENTS FROM:		£	£	£	£
Voluntary income (direct giving)	2(a)	247,984	630	248,614	250,829
Other voluntary income	2(b)	200	91,357	91,557	63,376
		<u>248,184</u>	<u>91,987</u>	<u>340,171</u>	<u>314,205</u>
Charitable activities	2(c)	54,852	0	54,852	43,304
Other trading activities	2(d)	0	0	0	0
Investments	2(e)	549	183	732	256
TOTAL INCOME & ENDOWMENTS		<u>303,585</u>	<u>92,170</u>	<u>395,755</u>	<u>357,765</u>
EXPENDITURE ON:					
Charitable activities:					
Missionary and Charitable Giving	3(a)	17,192	51,317	68,509	48,377
Directly relating to the work of the church	3(b)	313,312	56,043	369,355	318,406
TOTAL EXPENDITURE		<u>330,504</u>	<u>107,360</u>	<u>437,864</u>	<u>366,783</u>
NET GAINS/LOSSES ON INVESTMENTS		0	574	574	(813)
Exceptional items		0	0	0	0
		<u>0</u>	<u>574</u>	<u>574</u>	<u>(813)</u>
NET INCOME/EXPENDITURE		(26,919)	(14,616)	(41,535)	(9,831)
Transfers between funds:	10				
Loans repaid		(19,053)	19,053	0	0
Other		622	(622)	0	0
NET MOVEMENT IN FUNDS		<u>(45,350)</u>	<u>3,815</u>	<u>(41,535)</u>	<u>(9,831)</u>
RECONCILIATION OF FUNDS:					
BALANCES BROUGHT FORWARD AT 1 JANUARY 2023 (2022)		96,374	1,023,412	1,119,786	1,129,617
BALANCES CARRIED FORWARD					
At 31st December 2023		<u>51,024</u>	<u>1,027,227</u>	<u>1,078,251</u>	<u>1,119,786</u>

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, COLCHESTER

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5(a)	1,022,281	1,047,489
Investments	5(b)	6,669	6,095
Total Fixed Assets		<u>1,028,950</u>	<u>1,053,584</u>
CURRENT ASSETS			
Debtors	7	3,190	6,061
Short term deposits		48,397	77,848
Cash at bank and in hand		26,783	46,238
		<u>78,370</u>	<u>130,147</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>(29,069)</u>	<u>(39,460)</u>
NET CURRENT ASSETS		49,301	90,687
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,078,251</u>	<u>1,144,271</u>
Creditors: amounts falling due after more than one year	9	0	(24,485)
NET ASSETS		<u>1,078,251</u>	<u>1,119,786</u>
FUNDS			
Unrestricted		51,024	96,374
Restricted	10	1,027,227	1,023,412
		<u>1,078,251</u>	<u>1,119,786</u>

Approved by the Parochial Church Council on Monday 25th March 2024 and signed on its behalf by:



Jeremaine Johnson
Church Warden



Alex Quayle
Church Warden

The accompanying notes form part of these accounts.

**PAROCHIAL CHURCH COUNCIL
ST JOHN'S, COLCHESTER
Notes to the Financial Statements for the Year Ended 31 December 2023**

1. Accounting Policies

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS 102.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following SORP 2015 (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

The charity meets the definition of a public benefit entity under FRS102.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes, and details of the funds held and restrictions are provided in note 9.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law, they do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary Income and Capital Sources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Sales of books and magazines from the Church Bookstall are accounted for gross.

Other Ordinary Income

Rental income from the letting of Church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and Losses on Investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Resources Used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability, and is shown as a creditor in the Balance Sheet.

Fixed Assets

Consecrated Land and Buildings and Movable Church Furnishings

Consecrated and beneficed property is excluded from the accounts by section 10(2)(a) and (c) of the Charities Act 2011. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to (2000) there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January (2000) have been capitalized and depreciated in the accounts over their currently anticipated useful economic life (initially over 10 years) on a straight-line basis.

Other Fixtures, Fittings and Office Equipment

Equipment used within the church premises is depreciated on a reducing balance basis over 4 years, and buildings at 2% on a straight line basis per annum. Individual items of equipment with a purchase price of £2,500 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

Investment in subsidiary companies is stated at cost less provision for permanent diminution in value. Dividends are brought to income resources when received

Current Assets

Amounts owing to the PCC on 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit, either with the CBF Church of England Funds, or at the bank.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, COLCHESTER

Notes to the Financial Statements For the period ended 31st December 2023

2 INCOMING RESOURCES

		TOTAL FUNDS	
		2023	2022
		£	£
2(a)	Voluntary income (direct giving)		
	Planned giving:		
	Gift Aid	156,337	147,798
	Income tax recoverable on gift aid	41,052	40,449
	Other giving	630	-
	Collections	5,529	5,716
	Sundry donations	45,066	56,866
		248,614	250,829
	[2022: Restricted £115, Unrestricted £250,714, Total £250,829]		
2(b)	Other voluntary income		
	Donations, appeals, etc.	79,375	53,252
	Income tax recoverable	2,065	2,124
	Government grants	9,917	6,000
	Legacies	200	2,000
		91,557	63,376
	[2022: Restricted £61,376, Unrestricted £2,000, Total £63,376]		
2(c)	Charitable activities		
	Church community centre income etc.	52,315	41,826
	Events	1,775	1,430
	Fees - other	762	48
		54,852	43,304
	[2022: Restricted £0, Unrestricted £43,304, Total £43,304]		
2(d)	Other trading activities		
		-	-
2(e)	Investments		
	Dividends and interest including any reclaimed tax	732	256
		732	256
	[2022: Restricted £181, Unrestricted £75 Total £256]		
TOTAL INCOME & ENDOWMENTS		395,755	357,765
		[2022: Restricted £61,672, Unrestricted £296,093, Total £357,765]	

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, COLCHESTER

Notes to the Financial Statements (continued) **For the period ended 31st December 2023**

3 Resources used

		TOTAL FUNDS	
		2023	2022
		£	£
3(a)	Grants		
	Missionary and charitable giving:		
	Church overseas:		
	- Missionary societies and charitable giving	0	0
	Home missions and other Church Societies:		
	Parish mission	4,310	5,009
	Mission partnership	12,677	10,190
	C7	11,630	13,310
	Romania mission trip expenses	32,385	12,602
	Other	7,507	7,266
		68,509	48,377

[2022: Restricted £32,718, Unrestricted £15,659, Total £48,377]

3(b)	Activities directly relating to the work of the Church		
	Ministry: diocesan quota	109,890	121,311
	clergy expenses	2,033	2,128
	Church - running expenses	25,441	24,555
	Independent Examination fees	1,625	1,600
	Church maintenance	51,862	44,284
	Church roof repairs	56,189	0
	Training	1,062	2,472
	Church community centre running costs	19,309	23,876
	Mortgage Interest	1,100	1,989
	Salaries	100,844	96,191
		369,355	318,406

[2022: Restricted £27,997, Unrestricted £290,409, Total £318,406]

Total Resources Used	437,864	366,783
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[2022: Restricted £60,715, Unrestricted £306,068, Total £366,783]

4	Total Staff Costs	2023	2022
	Wages and salaries	94,001	90,072
	Social security costs	5,490	4,765
	Pension costs	1,353	1,354
		100,844	96,191
Average number of paid staff		6	6

During 2023 the PCC employed no staff earning over £60,000
No employee benefits were received by key management personnel.

	2023	2022
Salaries paid to members of staff having connections with the PCC:		
Mrs M Read (wife of PCC member)	£ 9,093	£ 10,856
Ms C Luxton (PCC member)	£ 28,288	£ 27,140
Mrs J Roberts (wife of PCC member)	£ 12,046	£ 12,622
E Darby (PCC member)	£ 14,144	£ 13,922
W Darby	£ -	£ 4,466

No further payments or expenses were paid to any other PCC member, person connected with them or related party.

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, COLCHESTER

Notes to the Financial Statements (continued)
For the period ended 31st December 2023

5	Fixed Assets for use by the PCC	Land and Buildings £	Computers & Equipment £	Total £
5(a)	Tangible fixed assets			
	Gross Book Value at 1 January 2023	1,394,947	23,929	1,418,876
	Additions	0	979	979
	Disposals	0	0	0
	at 31 December 2023	1,394,947	24,908	1,419,855
	Depreciation at 1 January 2023	348,251	23,136	371,387
	Charge for year	25,744	443	26,187
	Disposals	0	0	0
	at 31 December 2023	373,995	23,579	397,574
	Net Book Value at 31 December 2023	1,020,952	1,329	1,022,281
	at 31 December 2022	1,046,696	793	1,047,489

The freehold land and buildings comprises the church community centre and associated land.
Freehold land costing £120,000 (2022: £120,000) is not depreciated.

Our current mortgage stands at £24,461 (2022: £60,510).

5	Investments for use by the PCC	Listed Investments	Total
5(b)	Investments		
	Cost		
	At 1 January 2023	6,095	6,095
	Additions	0	0
	Revaluation	574	574
	Disposals	0	0
	At 31 December 2023	6,669	6,669

Listed investments are 295 shares in the CBF's Investment Fund in trust - Dividends for the benefit of the CM

6	Analysis of net assets by fund	2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
		£	£	£	£	
	Fixed assets	0	1,022,281	0	1,022,281	
	Investments	0	6,669	0	6,669	
	Current Assets	6,061	0	0	6,061	
	Current Liabilities	(4,608)	(24,461)	0	(29,069)	
	Liabilities greater than 1 Year	0	0	0	0	
	Cash at bank	49,571	22,738	0	72,309	
	Fund Balance at 31 December 2023	51,024	1,027,227	0	1,078,251	

		2022	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
			£	£	£	£
	Fixed assets	0	1,047,489	0	1,047,489	
	Investments	0	6,095	0	6,095	
	Current Assets	6,061	0	0	6,061	
	Current Liabilities	(3,435)	(36,025)	0	(39,460)	
	Liabilities greater than 1 Year	0	(24,485)	0	(24,485)	
	Cash at bank	93,747	30,339	0	124,086	
	Fund Balance at 31 December 2022	96,373	1,023,413	0	1,119,786	

7	Debtors	2023	2022
		£	£
	Income tax recoverable	3,190	2,778
	Other debtors	0	3,283
	Prepayments & accrued income	0	0
		3,190	6,061

8	Liabilities: Amounts falling due within one year		
	Loans	(24,461)	(36,025)
	Trade creditors	0	0
	Accruals and deferred income	(1,650)	(1,625)
	Other creditors	(2,958)	(1,810)
		(29,069)	(39,460)

9	Liabilities: Amounts falling due more than one year		
	Loans	0	(24,485)
		0	(24,485)

10	Restricted Fund Details	2022	Income	Expenses	Transfers	2023
		£	£	£	£	£
	Land and Buildings Church community centre	1,046,696	0	(25,744)	0	1,020,952
	Computers and Equipment	793	0	(443)	979	1,329
	Investments	6,095	574	0	0	6,669
	Antioch Fund	0	630	(630)	0	0
	Other	876	9,029	(2,536)	(1,602)	5,767
	C7	3,663	11,541	(11,630)	0	3,574
	Church roof repairs	8,300	20,456	(28,756)	0	0
	Men in sheds	6,000	0	(4,136)	0	1,864
	Romania Mission & foodbank	11,500	32,418	(32,385)	0	11,533
	Loans	(60,510)	18,096	(1,100)	19,053	(24,461)
		1,023,413	92,744	(107,360)	18,430	1,027,227

		2021	Income	Expenses	Transfers	2022
		£	£	£	£	£
	Land and Buildings Church community centre	1,072,440	0	(25,744)	0	1,046,696
	Computers and Equipment	957	0	(264)	100	793
	Investments	6,908	632	0	-181	6,095
	Antioch Fund	0	115	(115)	0	0
	Other	876	1,180	(2,030)	850	876
	C7	5,369	11,604	(13,310)	0	3,663
	Church roof repairs	6,500	1,800	0	0	8,300
	Men in sheds	0	6,000	0	0	6,000
	Romania Mission & foodbank	6,255	22,927	(17,263)	(419)	11,500
	Loans	(95,670)	17,865	(1,989)	19,284	(60,510)
		1,003,635	60,859	(60,715)	19,634	1,023,413

Transfers represent adjustments for subsidies from general funds, and timing between receipt and payment.

11	Contingent Liabilities	
	There is a potential contingent liability in respect of a grant given by Surestart of £272,996 for the Church community centre building project. The liability extends for 25 years from the initial receipt of the grant in 2011, during which period there is a requirement that the usage of the facilities is for the provision of registered childcare for 25 years.	

12	Reserves policy	
	A target reserve of £90,000 is set to finance both day to day cash flow fluctuations, and to provide a contingency available for unexpected costs, in particular building repairs. Unrestricted funds at the year end £51,024 (2022: £96,374) are below this figure, due to exceptional roof repair costs £56,189 incurred during the year.	