

ANNUAL REPORT
AND
FINANCIAL STATEMENTS

OF

ST JOHN'S CHURCH, WALTON
INCLUDING ST PETER'S HOLYMOORSIDE

FOR THE YEAR ENDING 31ST DECEMBER 2022

BANK:
NATIONAL WESTMINSTER BANK PLC.
5 MARKET PLACE
CHESTERFIELD
S40 1TJ

Independent Examiner:
Andrew J Morse

Charity No. 1128490

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1. Introduction

Administrative information

The Parochial Church Council Of the Ecclesiastical Parish of St. John's, Walton (PCC) is a charity registered with the Charity Commission, registration number 1128490.

PCC members are either elected at the Annual Parochial Church Meeting in accordance with Church Representation Rules, co-opted, invited or are ex officio. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Aim and purposes

St John's Church is situated on Walton Back Lane, Walton, Chesterfield, Derbyshire, which is also its correspondence address. It is part of the Diocese of Derby within the Church of England. St John's PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

It also has maintenance responsibilities for the Church and Church Centre, together with the surrounding grounds.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer, scripture, music, and sacrament.

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missionary and outreach work

Achievements and performance

The use of our facilities, providing high-quality accommodation, is seen as a positive factor in building our congregational numbers and a link to our wider parish.

Our policy of ensuring that unsuitable activities are screened out proves to work well.

Details of the various uses of our facilities can be found in the Document "A Year at St Johns - 2022" which is available from the Church Office

The PCC continues to follow the biblical ethos of tithing with 10% of St John's Offerings to Mission/Charity organisations. The main beneficiaries during 2022 were:

- Tearfund
- Smiles (Romania)
- Mission Aviation Fellowship (MAF)
- Pathways (Chesterfield)
- Church Army

The Re-ordering of the Parish of Walton St. Johns

In October 2022 Derby Diocese completed the Parish Re-ordering of Walton St Johns. This resulted in the Parish of Walton St. Johns being extended to include Holymoorside a semi-rural village on the outskirts of Chesterfield.

With the extension of the parish boundary Walton St Johns incorporated St Peters Church Holymoorside

As a result, this annual report will be broken down into 3 discrete portions:

- Section 1: Will be the financial report for St Johns for the Period of 1st January 2022 to 31st December 2022
- Section 2: Will be the financial report for St Peters for the period of the 1st October 2022 to 31st December 2022
- Section 3: A consolidated summary for St Johns Walton which is equivalent to Section 1 plus Section 2

PCC members as of 31st December 2022 are:

Clergy:

Incumbent Rev'd Nick Green Curate Rev'd Jo Harbidge

Churchwardens:

Mrs Judith Kelly Mr Phil Abbott

Safeguarding Officer

Mrs Marje Shaw

Representatives on Chesterfield Deanery Synod

Mrs Marje Shaw

Elected Members

Mrs Elizabeth Bailey	Mr John Mann	Mrs Pauline Neep
Mr Derek Schofield	Mrs Jill Rigby	Mrs Sue Garland
Mr Martyn Glossop	Mrs Cathi Thacker (Secretary)	
Mr Andrew Ball (Treasurer)		

2. Statement Of The Parochial Church Council Members' Responsibilities

The PCC is responsible for preparing financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in England and Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the members should follow best practices and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable laws and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

3. Independent Examiners Report To The Trustees of the Parochial Church Council of St John's Church Walton & St. Peter's Holymoorside

I report on the accounts for the year ended 31st December 2022 which are set out on pages 7 to 14.

Respective Responsibilities of The Trustees And Examiner

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

It is my responsibility to;

- examine the accounts 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 The Independent Examiners Report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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.

Independent Examiners Statement

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:
 - a. to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - b. 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.

AJ Morse
AJ Morse (char 30, 2022 2108 0811)

Andrew J Morse


N. GREEN
(CHAIR)

4. The Church of Walton St Johns Financial Summary For The Year Ending December 31st 2022

4.1 Statement of Financial Activities

Year ending 31st December 2022					Year ending 31st December 2021				
Income Categories	Designated	Unrestricted	Restricted	Total	Income Categories	Designated	Unrestricted	Restricted	Total
Transfer of House for Duty due to Pastoral Reorganisation			£ 248,000	£ 248,000	Furlough		£ 10,215		£ 10,215
Church Centre bookings		£ 22,209		£ 22,209	Church Centre bookings		£ 6,306		£ 6,306
Congregation Giving		£ 87,667		£ 87,667	Congregation Giving		£ 93,477		£ 93,477
Donations		£ 8,708		£ 8,708	Donations		£ 1,149		£ 1,149
Fees		£ 3,918		£ 3,918	Events		£ 1,095		£ 1,095
Interest		£ 125		£ 125	Fees		£ 2,556		£ 2,556
Legacies		£ 5,869		£ 5,869	Interest		£ 7		£ 7
Mission		£ 9,212		£ 9,212	Legacies		£ 29		£ 29
PennyWell Drive Income		£ 3,095		£ 3,095	Mission		£ 3,102		£ 3,102
Roof Appeal	£ 25,115			£ 25,115	Roof Appeal	£ 21,335			£ 21,335
Tax reclaimed		£ 23,707		£ 23,707	Tax reclaimed		£ 20,230		£ 20,230
Tax reclaimed - Roof	£ 2,446			£ 2,446	Tax reclaimed - Roof	£ 198			£ 198
Total Income	£ 27,561	£ 164,511	£ 248,000	£ 440,072	Total Income	£ 21,533	£ 138,165	£ -	£ 159,698

Expenses Categories	Designated	Unrestricted	Restricted	Total	Expenses Categories	Designated	Unrestricted	Restricted	Total
Building & Estates		£ 17,650		£ 17,650	Building & Estates		£ 16,923		£ 16,923
Capital Projects (Roof)	£ 76,872			£ 76,872	Capital Projects (Roof)				£ -
Church Ministries		£ 1,852		£ 1,852	Church Ministries		£ 2,605		£ 2,605
Clergy Expenses		£ 2,000		£ 2,000	Clergy Expenses		£ 4,086		£ 4,086
Common Fund		£ 78,342		£ 78,342	Common Fund		£ 77,120		£ 77,120
Governance Costs		£ 450		£ 450	Governance Costs		£ 450		£ 450
Mission Giving		£ 12,669		£ 12,669	Mission Giving		£ 9,653		£ 9,653
Office & Admin		£ 23,201		£ 23,201	Office & Admin		£ 15,099		£ 15,099
Penny Well Drive Expenses		£ 1,101		£ 1,101	Penny Well Drive Expenses		£ -		£ -
Utilities		£ 19,298		£ 19,298	Utilities		£ 8,762		£ 8,762
Worship Expenses		£ 2,175		£ 2,175	Worship Expenses		£ 1,436		£ 1,436
Total Expenses	£ 76,672	£ 158,739	£ -	£ 235,411	Total Expenses	£ -	£ 136,134	£ -	£ 136,134

Profit (Loss)	£ (49,111)	£ 5,772	£ 248,000	£ 204,661	Profit (Loss)	£ 21,533	£ 2,031	£ -	£ 23,564
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Year Ending Dec 31st 2022					Year Ending Dec 31st 2021				
	Designated Funds	Unrestricted Funds	Restricted Funds	Total		Designated Funds	Unrestricted Funds	Restricted Funds	Total
Net Income (Expenses)	£ (49,111)	£ 5,772	£ 248,000	£ 204,661		£ 21,533	£ 2,031	£ -	£ 23,564
Funds Brought Forward	£ 50,199	£ 19,254	£ -	£ 69,453		£ 28,686	£ 17,478	£ -	£ 46,164
Funds Carried Forward	£ 1,088	£ 25,026	£ 248,000	£ 274,114		£ 50,199	£ 19,254	£ -	£ 69,453

A result of this means that free reserves to the PCC as of 31st December 2022 are £26,114

4.2 Balance Sheet for St Johns Walton

St. Johns Walton Balance Sheet			
		31st Dec 2022	31st Dec 2021
Tangible Assets			
	House of Duty	£ 248,000	£ -
Current Assets			
	Debtors	£ 2,800	£ 2,136
	Cash At Bank & In Hand	£ 58,070	£ 77,793
	TOTAL Assets	£ 60,870	£ 79,929
Current Liabilities			
	Current Liabilities	£ 34,756	£ 10,476
	Future Liabilities	£ -	
	TOTAL LIABILITIES	£ 34,756	£ 10,476
	TOTAL NET ASSETS	£ 26,114	£ 69,453
	Total Assets	£ 274,114	£ 69,453
Funds			
	Designated	£ 1,088	£ 50,199
	Unrestricted	£ 25,026	£ 19,254
	Restricted	£ 248,000	£ -
	Total Funds	£ 274,114	£ 69,453

The above shows that Total Assets increased to £274,114, primarily a result of the transfer of the House of Duty (Pennywell Drive) from St. Thomas' Brampton to St John's. Net Assets for the year were reduced to £26,114 after considering outstanding liabilities of £34,756

The liabilities of £34,756 include the end of Year accruals detailed below, of which £19,792 is assigned to the final payment for the Church Roof refurbishment.

Accrual Description	Amount
HMRC/Wages	£ 55
Common Fund Payment	£ 1,030
Estate Costs	£ 510
Annual Mission Tithe	£ 10,350
Roof project final payment accrual	£ 19,792
Audit Fees	£ 450
HMRC Accrual	£ 262
Gas and Electric accrual	£ 1,646
DDBF Fees	£ 661
Total	£ 34,756

5. The Church of St Peters Holymoorside Financial Summary

5.1 Statement of Financial Activities

Income Categories	Period Ending 31st December 2022			
	Designated	Unrestricted	Restricted	Total
Opening funds due to Parish Re-ordering		£ 18,312	£ 824	£ 19,136
Congregation Giving		£ 3,059	£ -	£ 3,059
Donations		£ 50	£ -	£ 50
Fees		£ 914	£ -	£ 914
Interest		£ 6	£ -	£ 6
Ministries		£ 100	£ 655	£ 755
PennyWell Drive Income		£ 404	£ -	£ 404
Tax reclaimed		£ 838	£ -	£ 838
Income Total	£ -	£ 23,683	£ 1,479	£ 25,162
Expenses Category	Designated	Unrestricted	Restricted	Total
Building & Estates		£ 876	£ 606	£ 1,482
Common Fund		£ 3,090	£ -	£ 3,090
Fund Raising Costs		£ -	£ 234	£ 234
Mission Giving		£ 728	£ -	£ 728
Office & Admin		£ 37	£ -	£ 37
Utilities		£ 868	£ -	£ 868
Expenses Total		£ 5,599	£ 840	£ 6,439
Profit (Loss)	£ -	£ 18,084	£ 639	£ 18,723

Statement of Financial Activities for St Peters Holymoorside For 1st Oct – 31st Dec. 2022

Period Ending Dec 31st 2022		
Represented by Funds		
Unrestricted		£ 18,084
Designated		£ -
Restricted		£ 639
Total		£ 18,723

The financial summary covers October 1st 2022 to 31st December 2022, the period after the completion of the Parish Re-ordering. The period of 1st January 2022 to 30th September 2022 will be covered in the Financial Report of St Thomas' Brampton

5.2 Balance Sheet

St Peters Church Holymoorside			
Balance Sheet as of 31/12/2022			
Tangible Assets			£ -
Current Assets			
	Cash At Bank & In hand	£ 16,742	
	Gift Aid Receivable	£ 1,583	
	Pre-Payments	£ 398	
	Total Current assets	£ 18,723	
Current Liabilities			
	Creditors and Accruals	£ -	
		<u>£ -</u>	
Net Assets			£ 18,723
Total Assets			<u>£ 18,723</u>
Funds	Unrestricted	£ 18,084	
	Restricted	£ 639	
		<u>£ 18,723</u>	

St Peters Holymoorside Balance Sheet As of 31st Dec. 2022

6. St Johns Walton with St. Peters Holymoorside

6.1 Consolidated Statement of Financial Activities

Income Categories	Walton St. Johns				St. Peters Holymoorside				Consolidated			
	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
Transfer of House for Duty/ Net Assets due to Parish Reorganisation			£ 248,000	£ 248,000	£ 18,312	£ 824	£ 19,136	£ -	£ 18,312	£ 348,824	£ 267,136	
Church Centre bookings	£ 22,209			£ 22,209				£ -	£ 22,209	£ -		£ 22,209
Congregation Giving	£ 87,667			£ 87,667	£ 3,059			£ 3,059	£ -	£ 90,728		£ 90,728
Donations	£ 8,708			£ 8,708	£ 50			£ 50	£ -	£ 8,758		£ 8,758
Fees	£ 3,918			£ 3,918	£ 914			£ 914	£ -	£ 4,832		£ 4,832
Interest	£ 125			£ 125	£ 6			£ 6	£ -	£ 131		£ 131
Legacies	£ 5,869			£ 5,869				£ -	£ 5,869	£ -		£ 5,869
Mission / Ministry	£ 9,212			£ 9,212	£ 100	£ 855		£ 755	£ -	£ 9,312	£ 855	£ 9,867
PennyWell Drive Income		£ 3,095		£ 3,095		£ 404		£ 404	£ -	£ 3,499		£ 3,499
Roof Appeal	£ 25,115			£ 25,115				£ -	£ 25,115	£ -		£ 25,115
Tax reclaimed		£ 23,707		£ 23,707		£ 838		£ 838	£ -	£ 24,545		£ 24,545
Tax reclaimed - Roof		£ 2,446		£ 2,446				£ -	£ 2,446	£ -		£ 2,446
Total Income	£ 27,561	£ 164,511	£ 248,000	£ 440,072	£ -	£ 23,681	£ 1,479	£ 25,162	£ 27,561	£ 188,194	£ 249,479	£ 410,234
Expenses Categories	Walton St. Johns				St. Peters Holymoorside				Consolidated			
	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total	Designated	Unrestricted	Restricted	Total
Building & Estates		£ 17,650		£ 17,650		£ 876	£ 606	£ 1,482	£ -	£ 18,526	£ 606	£ 19,132
Capital Projects (Roof)	£ 76,672			£ 76,672				£ -	£ 76,672	£ -		£ 76,672
Church Ministries		£ 1,852		£ 1,852				£ -	£ -	£ 1,852		£ 1,852
Clergy Expenses		£ 2,000		£ 2,000				£ -	£ -	£ 2,000		£ 2,000
Common Fund		£ 78,342		£ 78,342		£ 3,090		£ 3,090	£ -	£ 81,432		£ 81,432
Governance Costs		£ 450		£ 450			£ 234	£ 234	£ -	£ 450	£ 234	£ 684
Mission Giving		£ 12,669		£ 12,669		£ 728		£ 728	£ -	£ 13,397		£ 13,397
Office & Admin		£ 23,201		£ 23,201		£ 37		£ 37	£ -	£ 23,238		£ 23,238
Penny Well Drive Expenses		£ 1,101		£ 1,101				£ -	£ -	£ 1,101		£ 1,101
Utilities		£ 19,298		£ 19,298		£ 868		£ 868	£ -	£ 20,166		£ 20,166
Worship Expenses		£ 2,175		£ 2,175				£ -	£ -	£ 2,175		£ 2,175
Total Expenses	£ 76,672	£ 138,739	£ -	£ 215,411	£ -	£ 5,599	£ 840	£ 6,439	£ 76,672	£ 164,838	£ 840	£ 241,850
Profit (Loss)	£ (49,111)	£ 5,772	£ 248,000	£ 204,661	£ -	£ 18,084	£ 639	£ 18,723	£ (49,111)	£ 23,856	£ 248,639	£ 223,384
Funds Brought Forward	£ 50,199	£ 19,254	£ -	£ 69,453	£ -	£ -	£ -	£ -	£ 50,199	£ 19,254	£ -	£ 69,453
Funds Carried Forward	£ 1,088	£ 25,026	£ 248,000	£ 274,114	£ -	£ 18,084	£ 639	£ 18,723	£ 1,088	£ 43,110	£ 248,639	£ 292,837

Consolidated Income Statement for The Year Ending 31st Dec. 22

6.2 Consolidated Balance Sheet

Balance Sheet as of 31 December 2022			
Tangible Assets			
House of Duty	€	248.000	
Current Assets			
Gift Aid Receivable	€	4.383	
Cash At Bank & In hand	€	79.812	
Pre-Payments	€	898	
TOTAL ASSETS	€	79.593	
Current Liabilities			
Creditors and Accruals	€	34.756	
Future Liabilities	€	-	
TOTAL LIABILITIES	€	34.756	
TOTAL NET ASSETS	€	44.837	
Total Assets	€	202.837	
Funds			
Designated	€	1.088	
Unrestricted	€	43.110	
Restricted	€	248.639	
Total	€	292.837	

7. Notes

Assets

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2) (a) and (c) of the Charities Act 2011, such assets are not capitalised in these financial statements.

In simpler terms, these financial statements only include property that is owned by the PCC. The one property owned by the PCC at 31 December 2021 was the House for Duty in Pennywell Drive Holymoorside. Ownership of this property was transferred to St John's Walton because of the Parish reorganisation on 1 October 2022.

The property is temporarily let and The Trust Deed under which this property is held states that the benefits of the property are for the parish in which it is situated. As a result, a proportion of the rent is given back to St Peter's DCC to support activities in their community.

	Yr 2022
Freehold land and buildings Value at cost at 31 December 2022	£248,000

Funds

Unrestricted funds

These 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

These are income funds that must be spent on restricted purposes and details of the funds held are detailed below:

Church	Restricted Fund	Amount
St Peters Holymoorside	Churchyard Maintenance Fund	£ 639

Designated funds

These are funds set aside from the general funds by the PCC for a specific purpose. During 2022 contributions to St Johns Roof Refurbishment project are detailed below:

Church	Designated Fund	Amount
St Johns	Roof Refurbishment Project	£ 25,115
St Johns	Tax reclaimed - Church Roof	£ 2,446
Total		£ 27,561

Income

Voluntary donations

Gift Aid donations, other planned giving, gifts on plate and sundry donations are recognised when received by or on behalf of the PCC.

Income tax recoverable on Gift Aid donations is recognised when the income is received.

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

Other Income

Income from the letting of the church premises is recognised when due. Parochial fees due to the PCC for weddings, funerals etc. are accounted for on an event-by-event basis. Income from fundraising events and other church activities is recognised when received.

Staff costs

The PCC employs a number of people to provide administration/office and facilities support. In addition the PCC also pays for the services of a gardener and window cleaner.

The PCC does not pay the salaries of the clergy directly but pays towards these costs through the contribution to the Common Fund.

	Costs	No Employees
Office Staff	£ 15,444	2
Caretaker Staff	£ 10,350	2

St. Johns Staff Costs

St Johns Finance Report Dec 31st 2022

Final Audit Report

2023-03-20

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