

# **The Ecclesiastical Parish of St. John the Evangelist, Haydon Wick**

***Registered Charity No: 1128874***



## **ANNUAL REPORT and FINANCIAL STATEMENTS**

**for the year ended 31<sup>st</sup> December 2023**





## **The Parish of St. John the Evangelist, Haydon Wick**

**Year ended 31<sup>st</sup> December 2023**

### **Contents**

	<b>Page(s)</b>
Legal and Administrative information	3
Annual Report	4-11
Independent Examiner's Report	12
Financial Statements	13
Accounting Policies	14
Notes to the Financial Statements	15 -20



## **The Parish of St. John the Evangelist, Haydon Wick**

**Year ended 31<sup>st</sup> December 2023**

### **Legal and Administrative information**

#### **Incumbent & Chair of PCC (and correspondence address)**

Revd Canon Raymond Adams (Until 18<sup>th</sup> March 2023)  
54, Furlong Close,  
Haydon Wick,  
Swindon,  
SN25 1QP

#### **Churchwardens**

Sharon Mortimer  
17, Helmsdale,  
Haydon Wick,  
Swindon,  
SN25 1PN

Alison Wiltshire  
20, Orwell Close  
Greenmeadow  
Swindon,  
SN25 3LZ

#### **PCC Secretary (Until 15<sup>th</sup> May 2023)**

Sharon Mortimer  
17, Helmsdale,  
Haydon Wick,  
Swindon,  
SN25 1PN

#### **PCC Secretary (From 15<sup>th</sup> May 2023)**

Dorothy Strowger  
61, Hudson Way,  
Abbeymeads,  
Swindon,  
SN25 4WJ

#### **PCC Treasurer**

James Bennett  
77, Britten Road,  
Redhouse,  
Swindon,  
SN25 2HQ

#### **Bankers**

CAF Bank Ltd.  
25, Kings Hill Avenue,  
Kings Hill, West Malling,  
Kent,  
ME19 4JQ

#### **Independent Examiner**

Mr A Coombes FCCA  
David Owen & Co.,  
126, High Street,  
Marlborough,  
Wiltshire,  
SN8 1LZ

#### **Governing Document**

Church Representation Rules

#### **Registered Charity Number**

1128874



## **Annual Report of the Parochial Church Council of St. John's, Haydon Wick, for the year ended 31<sup>st</sup> December 2023**

### **Administrative Information**

St. John's Haydon Wick is situated on Thames Avenue, Haydon Wick, Swindon. It is part of the Diocese of Bristol within the Church of England. The correspondence address is 54 Furlong Close, Haydon Wick, Swindon, SN25 1QP.

### **Background**

The PCC of St John's has the responsibility of co-operating with the Revd. Canon Raymond Adams in promoting the whole mission of the church, whether pastoral, evangelistic, social or ecumenical within the ecclesiastical parish. It also has maintenance responsibilities for the church. The PCC determines parish policy. The elected officers of the PCC who served during 2023 were:

- Rod Mortimer (Vice-Chair),
- Sharon Mortimer (Churchwarden) and PCC Secretary until 15<sup>th</sup> May
- Sharon Mortimer (PCC Secretary until 15<sup>th</sup> May)
- Alison Wiltshire (Churchwarden)
- Dorothy Strowger (PCC Secretary from 15<sup>th</sup> May)
- James Bennett (PCC Treasurer)

### **Membership**

The Parochial Church Council (PCC) is registered with the Charity Commission. PCC members who have served from 1<sup>st</sup> January 2023 until the date this report was approved are:

*Vicar*                                      Revd Canon Raymond Adams (Chair) (Until 18<sup>th</sup> March 2023)

*Churchwardens*                      Sharon Mortimer,  
   Alison Wiltshire

*PCC Secretary*                        Sharon Mortimer (Until 15<sup>th</sup> May 2023)  
   Dorothy Strowger (from 15<sup>th</sup> May 2023)

#### *Representatives of the Diocesan Synod*

Man Kam  
Simon Robertson

#### *Representatives of the Deanery Synod*

Rod Mortimer  
Sharon Mortimer (Until 15<sup>th</sup> May 2023)  
Dorothy Strowger  
Alison Wiltshire (from 15<sup>th</sup> May 2023)

#### *Elected Members*

James Bennett  
Paul Nichol (Until 15<sup>th</sup> May 2023)  
Charmain Tan  
Tom Vandamme  
David Williams



### *Elected Members (continued)*

Trevor Morton-Holmes (From 15<sup>th</sup> May 2023)  
June Judge (From 15<sup>th</sup> May 2023)  
Tony Njoroge (From 15<sup>th</sup> May 2023)  
Mary Southgate (From 15<sup>th</sup> May 2023)  
Bill Hunt (From 15<sup>th</sup> May 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 Electoral Roll and may then stand for election to the PCC. The maximum number of members elected to PCC is nine.

### **Standing Committee:**

This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. Members of the Standing Committee are:

- |                    |  |
|--------------------|--|
| • Vicar and Chair: | Raymond Adams (Until 18 <sup>th</sup> March 2023)  |
| • Vice-Chair:      | Rod Mortimer   |
| • Churchwarden     | Sharon Mortimer  |
| • Churchwarden:    | Alison Wiltshire   |
| • PCC Treasurer:   | James Bennett  |
| • PCC Secretary    | Sharon Mortimer (Until 15 <sup>th</sup> May 2023)<br>Dorothy Strowger (From 15 <sup>th</sup> May 2023) |

### **Sub-Teams:**

In addition to having regular meetings of the whole PCC, PCC has operated using five sub-teams. The five sub-teams have been as follows. Currently only the FFG team meets regularly; the work of the communications team continues (though without formal meetings).

- Finance, Fabric and Governance (FFG)
- Mission and Outreach
- Discipleship
- Communication
- Prayer and Worship

### **Electoral Roll:**

At the 2023 APCM, there were 165 people on the Electoral Roll. This was a decrease of 8 from 2022's figure of 173. Fourteen people were removed from the roll because they had either moved away from the Parish, ceased to worship with us or had died, and 6 new members were added to the roll.

The average adult weekly attendance counted during October 2023 was 79. (October 2022 was 100, October 2021 was 77 and October 2020 was 29, (the low numbers being due to the nationwide restrictions as they related to church worship, as a result of the COVID 19 Pandemic), October 2019 was 102 and October 2018 was 112).



## **PCC Review of the Year**

The PCC held 11 meetings during the year - including a brief meeting after the APCM. Meetings were held on the following dates. The Standing Committee met on one occasion, being 16<sup>th</sup> November 2023.

- 30<sup>th</sup> January 2023 (Via Zoom)
- 14<sup>th</sup> February 2023 (Vacancy meeting)
- 8<sup>th</sup> March 2023
- 24<sup>th</sup> April 2023
- 15<sup>th</sup> May (Following APCM)
- 5<sup>th</sup> June 2023
- 17<sup>th</sup> July 2023
- 4<sup>th</sup> September 2023
- 9<sup>th</sup> October 2023
- 13<sup>th</sup> November 2023
- 11<sup>th</sup> December 2023

## **Public Benefit Statement:**

### **Public Benefit at Congregational Level:**

- St John's exists for the benefit of all who attend, whether members of the electoral roll or not. We teach the Christian faith and promote Christian values in marriage and family life, offering support, advice and counselling where requested.
- St John's aims to help those who are not members of the church to discover faith in Christ and live that faith out at work and in their communities.
- St John's has groups meeting in homes or on Zoom which offer mutual support and encouragement, at an emotional, spiritual, and practical level.
- St John's usually organises weekly groups for children and young people from ages 4-18

### **Public Benefit at Parish Level:**

- The vicar has led assemblies in three local primary schools before his retirement.
- Our Curate-in-Charge, Tom Morgan has also taken some school assemblies.
- The church runs a Craft Club to engage local people.
- The church supports the *Swindon Food Collective*, *Shine Pinehurst*, *Swindon Pregnancy Choices* and *Swindon Youth for Christ (SYFC)*. SYFC offers spiritual guidance and advice to young people and helps them discover a personal faith.

### **Public Benefit at National and International Level:**

- St John's supports financially several educational, medical and religious organisations in Uganda, as well as offering regular support to a blind man and occasional support for individuals as needed.
- It provides the finance to build a school at Bwaziba in the Diocese of Luweero and in partnership with the children and parents of St Francis' school continues to expand and develop it.
- St John's members have been active in building links with the people of Uganda, and we hope that they will flourish once again, now that the main Covid emergency has passed.
- St John's is active in its support for *Mercy Ships*, providing medical aid for the poor, for *Open Doors* as it seeks to defend the persecuted church, and for *Church Pastoral Aid Society (CPAS)* which enables clergy and congregations to fulfil their mission nationally.





## Objectives and Activities

### Aims in 2023

St John's aim in 2023 was to continue to recover from the effects of Covid 19. In particular, PCC aimed for numerical growth of both adults and children at our in-person services. Our task was also to support those who felt they could not come back to church for health reasons.

Covid 19 had hit our special services, our home groups and our regular ongoing Sunday services. We aimed to restore them, and to enable the church to be effective in mission.

**Young people:** An effective ministry among young people is a sign of a healthy church. PCC determined to support all age groups, both spiritually and financially.

**Hong Kong Welcome Course:** The large influx of people from Hong Kong presented the church in Britain with challenges and opportunities. Although most of the Christian arrivals would become members of the Chinese Church, others were willing to join local churches. PCC therefore resolved to become 'Hong Kong Ready'. Having two Cantonese speakers in the congregation, St John's was ideally placed to offer a Welcome Course.

**The Energy Crisis:** Massively increased fuel bills threatened to undermine our financial position. PCC determined to find ways to reduce ongoing fuel costs, and to consider ways of making the church more energy efficient.

**Continuing during the vacancy:** After over 32 years of ministry at St Johns, Haydon Wick, Reverend Canon Raymond Adams retired in March 2023. St John's does not have any other licensed clergy or laypeople, so we aimed to increase the number of preachers, as well as seeking help from other clergy in the area. Archdeacon Christopher Bryan and Reverend Mike Duff, Patronage Secretary of CPAS attended the PCC in February to talk through the process of seeking a new incumbent.

PCC aimed to work closely with both Archdeacon of Malmesbury and the CPAS in order to prepare for the upcoming vacancy and bringing a new incumbent into the parish.

**Diocesan Initiatives:** PCC resolved to work closely with the Diocese on the entire *Transforming Church: Together* programme which will set the diocesan direction for the next few years.

**Fabric:** PCC (through the work of the Finance, Fabric and Governance sub-group) were committed to continue to focus on diligent and timely maintenance and repair of the church building and its contents, ensuring that the requirements of the quinquennial survey were being addressed and that all reactive maintenance work was completed to a high standard.

### Achievements in 2023

#### Overview of Church Attendance by Adults and Children

After a disappointing start, average Sunday Attendance returned almost to where it was in 2019. New members have joined us both for our 9am and 11am services and the church is growing once again.

While attendance at the end of the year was still about 15% lower than in 2019, this compares to an average national decline of 30%.



One of the strongest areas of ministry in St John's was with young people and, in particular, teenagers. The Young People leaders and helpers have organised visits to other Young People events in Swindon.

However, looking to the future, we need to sound a continuing note of caution in that our youngest group, *Scramblers* which caters for children from Pre-school to Reception, no longer exists.

Special services like *Christingle* and *Seven Lessons and Carols* have been continued as part of our church calendar. Revd. Tom Morgan has led a number of Christingle services for Haydonleigh, Haydon Wick Schools, as well as hosting visits from Catherine Waite and Greenmeadow Schools.

Our worship group lost two members who decided to worship elsewhere. We also said goodbye Alison Adams who had been a long serving member. We wish them all the best for the future. We are grateful for those members of the group who have stepped up to lead the worship or sing more often.

St John's continues to be an international church, with additional new members joining us from Hong Kong and of African heritage during the year.

### **Building Faith In Adults and Young People**

In common with many churches, the number of people participating in evening events like home groups has declined since Covid. The good news is that a new home group was started during the autumn of 2022 and continues to thrive. but in comparison with the situation some years ago, numbers are quite low for all groups, apart from the very well-attended Monday afternoon group. Homegroups do also meet virtually, this can assist those such as parents with young children.

### **Church Fabric**

**Architect:** Our architect, Jessica Holland, stepped down from her role in 2022 and was replaced by Annie Evans during the year.

**Subsidence:** The issues of subsidence which we had been experiencing for some years in the kitchen, lounge and creche, have been successfully resolved and there were no issues during the year.

**New Blinds and Curtains:** PCC arranged for Blinds and New Curtains to be installed in the Church Room

**Energy Crisis:** The energy crisis has seen the price of gas and electricity rise dramatically upwards. This has encouraged us to enact energy reduction measures to ensure that costs are mitigated wherever possible.

It has also led us to consider what we might do about energy efficiency in the medium to long term, recognising the Diocesan 'Net Zero' challenge. On the agenda in the future must be:

- the windows (where heat loss is significant).
- fluorescent tubes and other lighting to be replaced by LED lights.
- greater insulation where appropriate and practical.

### **Evangelism and Outreach**

- **Hong Kong:** a warm welcome was offered to those arriving from Hong Kong. A Welcome Course for Hong Kongers was run during the year.





## **Wider Parish and Diocese**

- **St Francis School:** PCC approved the reappointment of Oluwatosin Lagoke as a foundation governor at St Francis's school.
- Canon Michael Johnson and our Area Dean, Reverend Sally Robertson attended PCC to talk about the forthcoming vacancy and the Transforming Church:Together programme.

## **Policies Reviewed**

As part of the PCC's regular assessment of policies and procedures, the following were reviewed:

- Safeguarding Policy
- Responding to Domestic Abuse Policy
- First Aid
- Health and Safety

## **High and Low Points of 2023**

**In summary, the high points of 2023 were:**

- The appointment of the Reverend Tom Morgan from The Pattern Church to be our Curate-in-Charge during the vacancy.
- Visits by the Bishop of Bristol, The Right Reverend Vivienne Faul and the Archdeacon of Malmesbury Christopher Bryan to lead a Communion Services in December.
- The support and help received from the Reverends Tricia Roberts; John Martin and Canon Michael Johnson in taking our Communion Services during the Summer and Autumn.
- The increasing confidence of a number of our congregation in leading our Worship services and in preaching.
- The continuing return of past worshippers to our in-person services.
- An encouraging number of new members joining us for the first time.
- The live-streaming operation which keeps us in touch with those who cannot come to church.
- A highly successful Hong Kong welcome course and one planned for early 2024.
- Effective ministry among young teenagers.
- Tea and coffee was served after all the 11am services. with many people taking up the offer to help and has been well attended, following the example of the 9am service.
- A successful transfer of funding as part of a regular review of mission partners.

## **Disappointments included:**

- Our inability to pledge to pay enhanced sums that we had been committing to the Parish Share request for 2023 and also for 2024.
- The smaller number of children at the youngest end of our church congregation.
- The relatively low take-up of home group membership.
- Fewer formal outreach activities.
- Not yet being able to appoint a replacement for Reverend Canon Raymond Adams.



## Financial Review

We are particularly grateful for the financial support that St John's received during 2023, although overall giving fell by around 5% year on year, this was against a backdrop of a wider economic climate that has placed pressure on household incomes. We saw a deficit on the general fund (after transfers to mission funds and from other designated funds) of £2,918 (2022: £9,464) but this was better than originally budgeted for, despite high levels of inflation and additional costs incurred relating to the recruitment process for a new vicar.

Total General Fund receipts were £131,383 (2022: £131,514) and are detailed in the financial statements.

From the General Fund, £123,939 (2022: £117,438) was spent on providing for ministry from St John's, including the Diocesan Parish Share of £91,500 (2022: £95,920). The Parish Share largely provides the stipends and housing for clergy in the Diocese. The amount committed to the Parish Share fell year as the church readjusted to lower levels of offerings and sought to balance generosity in supporting the Diocese with the need to cover higher cost levels due to prevailing inflation rates, and to sustain adequate reserves.

On the General Fund, there was a deficit for the year of £2,918 (2022: deficit of £9,464) after transfers were made to the Mission Fund. Such transfers were in accordance with PCC approval. The balance carried forward on the General Fund at 31<sup>st</sup> December 2023 was £49,614 (2022: £52,532). The General Fund remains above the reserves policy threshold of 4 months' expenditure and is regularly monitored by the PCC.

The Mission Fund is allocated 10% of offerings and of the tax recovered on gift-aided giving. Mission fund income and transfers from the General Fund in 2023 were £14,235 (2022: £19,081) demonstrating strong ongoing support for mission at home, overseas, for Christian relief and development agencies and a range of other charities. The fund made mission payments totalling £11,207 during the year (2022: £19,586). Payments to Uganda were delayed during the year and the PCC is currently reviewing which projects and beneficiaries can be supported with the funds raised and hopes to make payments in early 2024. The Mission Fund is partially restricted (being the surplus carried forward in respect of specific gifts for mission purposes) and partially designated (in respect of unspent amounts transferred from the General Fund). Full details on the balances held are shown in the notes to the financial statements.

The Fabric Fund (the recipient of generous gifts in prior years) has helped St John's maintain key aspects of the fabric of its building (such as boiler replacement). The fund ended the year with a balance of £7,517 (2022: £8,584). The Fabric Fund received income from the Jack Richards Endowment Fund during the year and made payments of £1,072 (2022: £nil) to finance the replacement and repair of blinds.

The Development Fund receives donations from members of the church and a portion of rents paid by the non-church users of the building where this can be afforded. No amounts were drawn from the fund during the year (2022: £1,526). The fund currently stands at £37,409 (2022: £37,409). The entire balance on the fund is available to meet the cost of future special projects.

The Memorial Fund was set up by the PCC to fund capital projects and to support ministry throughout the parish and has been the recipient of generous gifts since its inception. The fund cannot be used for general running expenses. In 2023 the fund was credited with bank interest of £99 (2022: £37). The fund made payments of £54 for memorial plaques (2022: £nil) and ended the year with a balance of £6,480 (2022: £6,435).

Pram Club ended 2022 with a balance of £600. The Club ceased to operate in 2023 and PCC agreed to transfer remaining funds to the General Fund to support ongoing children's work in the church.



St John's were very grateful to receive a generous bequest in the sum of £20,000 during 2023. The terms of the bequest are that the monies are used by the PCC for a special purpose or capital expense (and not for general running expenses. The bequest is being held on this restricted basis in bank deposits until the PCC decide how best to deploy the funds. While invested, the bequest attracts its share of bank deposit interest.

## Reserves Policy

It is PCC policy to maintain a balance a General Fund balance which equates to approximately 4 months' unrestricted payments to cover emergency situations that may arise from time to time. The General Fund balance of £49,614 equates to a reserve of 4.4 months' (based on 2023 expenditure levels – 'expenditure' includes the transfers that PCC have agreed to support mission payments: 10% of offerings and associated gift aid) and accordingly met the target.

## Going Concern

The Trustees consider that the PCC will continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved for the following reasons:

- The PCC has sufficient cash to meet short-term needs.
- The PCC could consider reductions in expenditure if required.
- Sufficient unrestricted funds exist to be able to support ongoing running costs.

The Trustees therefore consider it appropriate to adopt the going concern basis of preparation of the accounts, as detailed in note 14 to the financial statements.

## Declarations by Trustees

The Trustees declare that in 2023 no income was received from contracts from central or local government to deliver services and PCC received no grants from central or local government.

As from 1<sup>st</sup> January 2017, PCC policy has been to pay its staff no less than the Voluntary Living Wage. The Church applied for and received accredited Living Wage status in 2019. PCC reviews its financial controls on an ongoing basis. The Trustees further declare that PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

## Trustees' Responsibilities

Charity legislation requires the Trustees to prepare statements of account for each financial year. In preparing those statements the Trustees are required:

- to prepare financial statements that show a true and fair view
- in preparing financial statements:
  - to select suitable accounting policies and apply them on a consistent basis
  - to make judgements and estimates that are prudent and reasonable
  - to apply the going concern basis unless it is not appropriate to do so.
- to keep proper accounting records
- to safeguard the assets of the charity and take reasonable steps for the prevention of fraud and other irregularities.

This report was approved by the Parochial Church Council on 25<sup>th</sup> March 2024

.....  
**Rodrick Mortimer (Lay Chair of PCC)**



## **The Parish of St John the Evangelist Year ended 31<sup>st</sup> December 2023**

### **Independent examiner's report to the Parochial Church Council**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 13 to 20.

#### **Respective responsibilities of trustees and examiner**

The charity's PCC is responsible for the preparation of the accounts. The charity's PCC 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;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### **Basis of the independent examiner's statement**

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 a comparison of the accounts prepared with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as trustees concerning 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 examiner's 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:

- 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.

Mr A Coombes FCCA  
David Owen & Co  
Chartered Accountants  
126 High Street  
Marlborough, Wiltshire  
SN8 1LZ

27 MARCH 2024



## The Parish of St John the Evangelist

### Receipts and Payments Account for the year ended 31<sup>st</sup> December 2023

		General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
	Note(s)	£	£	£	£	£
<b>Receipts</b>						
<b>Voluntary Income</b>						
Offerings and collections	1	86,625	-	-	86,625	91,379
Gift aid recovered		23,132	-	173	23,305	19,938
Specific gifts	2	-	-	-	-	230
Legacy	15	-	-	20,000	20,000	-
Mission gifts	4	-	-	3,086	3,086	6,880
		109,757	-	23,259	133,016	118,427
<b>Income from investments</b>	3	2,137	-	388	2,525	942
<b>Income from church activities</b>						
Rental income	5	19,202	-	-	19,202	17,567
Diocesan grant		-	-	-	-	723
Fees and charges		287	-	-	287	1,002
Other income from church activities		-	-	-	-	785
		19,489	-	-	19,489	20,077
<b>Total receipts</b>		131,383	-	23,647	155,030	139,446
<b>Payments</b>						
Activities directly relating to the work of the church	6	113,331	1,072	54	114,457	120,556
Mission gifts	4	-	9,044	2,163	11,207	19,586
Church management and administration	7	10,608	-	-	10,608	7,139
<b>Total payments</b>		123,939	10,116	2,217	136,272	147,281
<b>Net Receipts / (Payments)</b>		7,444	(10,116)	21,430	18,758	(7,835)
<b>Transfers between funds</b>	8	(10,362)	10,362	-	-	-
<b>Net movement in funds</b>	8	(2,918)	246	21,430	18,758	(7,835)
<b>Opening fund balances at 1<sup>st</sup> January</b>	8	52,532	52,539	8,008	113,079	120,914
<b>Closing fund balances at 31<sup>st</sup> December</b>	8	49,614	52,785	29,438	131,837	113,079

### Statement of Assets and Liabilities as at 31<sup>st</sup> December 2023

	General Fund	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
<b>Bank current accounts</b>	5,731	-	-	5,731	3,303
<b>Bank deposit accounts</b>	43,834	52,785	29,438	126,057	109,676
<b>Cash in hand</b>	49	-	-	49	100
<b>Total monetary assets</b>	49,614	52,785	29,438	131,837	113,079

The financial statements, accounting policies and notes, contained on pages 14-20 were approved by the Parochial Church Council on 25<sup>th</sup> March 2024.

**Rodrick Mortimer (Lay chair of the PCC)**





## **The Parish of St. John the Evangelist, Haydon Wick**

**Year ended 31<sup>st</sup> December 2023**

### **Accounting Policies**

#### **Basis of Preparation**

The financial statements have been prepared on a going concern basis and in accordance with Section 133 of the Charities Act 2011 and comprise:

- A Receipts and Payments Account, and
- A Statement of Assets and Liabilities.

#### **Fund Accounting**

**General funds** are unrestricted funds that are available for use at the discretion of the trustees (PCC members) in furtherance of the general objectives of the charity and that have not been designated for other purposes.

**Designated funds** are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements and the financial review.

**Restricted funds** are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements and the financial review.

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, investment is apportioned to individual funds on an average balance basis.

#### **Tangible Fixed Assets**

Consecrated and benefice property of any kind is not included in the accounts as permitted under s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are inalienable property listed in the church's inventory which can be inspected at any reasonable time.

Tangible fixed assets purchased for £1,000 or more in the last five years are listed in the Statement of Assets and Liabilities on page 19 of the Report and Financial Statements.

Accordingly, any expenditure on tangible fixed assets is shown under capital expenditure in the receipts and payments account.





## The Parish of St. John the Evangelist, Haydon Wick

Year ended 31<sup>st</sup> December 2023

### Notes to the Financial Statements

#### 1 Collections and Offerings

	2023	2022
	£	£
Planned giving	83,047	88,924
Cash collections and one-off gifts	3,578	2,455
	<b>86,625</b>	<b>91,379</b>

St John's claims Gift Aid on regular giving where the individual has provided a signed gift aid declaration as a UK taxpayer. St John's also claims gift aid on small value donations as permitted by HMRC's Gift Aid Small Donations Scheme (GASDS).

During the year St John's recovered £23,132 in Gift Aid that was credited to the General Fund. Other restricted gifts attracted £173. This represents gift aid claims submitted in respect of the year to 5<sup>th</sup> April 2023, and sums attributable to monthly gifts received through the Parish Giving Scheme from the point of St John's joining the scheme in the Spring of 2023.

Details of gift aid claims to be submitted in respect of the period 6<sup>th</sup> April – 31<sup>st</sup> December 2023 are set out in Note 9.

Gift aid attributable to general fund receipts is applied to the General Fund. Any gift aid arising on specific gifts is credited to the relevant fund (Mission, Fabric, Memorial).

#### 2 Specific Gifts

During the year, specific gifts were given by members of the congregation and others to:

	2023	2022
	£	£
Memorial Fund	-	230
	<b>-</b>	<b>230</b>

#### 3 Investment Income

	2023	2022
	£	£
Bank interest	2,520	942
Income arising on endowment funds (see Note 10)	5	-
	<b>2,525</b>	<b>942</b>

Bank interest arising on designated funds is made available to the General Fund. Restricted funds held on deposit receive a portion of bank interest received based on the average value of the funds held during the year. Endowment income relates to the funds invested for the Jack Richards endowment and is made available to the Fabric Fund on a restricted basis..



## 4 Mission Funds

	Balance at 1st Jan 2022 £	Total receipts £	Total payments £	Transfers £	PCC Allocation £	Balance at 31st Dec 2023 £
<b>Mission - Overseas:</b>						
Open Doors	334	-	(1,542)	-	1,568	360
Mercy Ships	824	-	(1,542)	-	1,568	850
Jars of Grace*	335	1,204	-	-	-	1,539
Disaster Relief	-	2,055	(2,885)	830	-	-
Luweero and Uganda	1,326	-	-	-	1,568	2,894
	2,819	3,259	(5,969)	830	4,704	5,643
<b>Mission – Home:</b>						
Church Pastoral Aid Society	334	-	(1,542)	-	1,568	360
Challengers Youth Weekend	290	-	(64)	-	-	226
Shine Pinehurst	167	-	(772)	-	784	179
Swindon Youth for Christ	168	-	(772)	-	784	180
	959	-	(3,150)	-	3,136	945
<b>Christian Relief &amp; other charities:</b>						
Swindon Pregnancy Choices	168	-	(772)	-	784	180
Swindon Food Collective	167	-	(772)	-	784	179
Breast Cancer Research	-	-	-	-	-	-
TWIGS	44	-	(44)	-	-	-
	379	-	(1,588)	-	1,568	359
<b>Unspent general fund allocations</b>	3,348	-	(500)	10,146	(9,408)	3,586
<b>Total</b>	7,505	3,259	(11,207)	10,976	-	10,533
<b>Represented by:</b>						
Designated funds						7,864
Restricted funds						2,669
<b>Total</b>						10,533

\*includes £173 of gift aid (shown separately as gift aid received in the receipts and payments account on p13).

The PCC has approved a policy of designating 10% of General Fund collections and offerings to mission work. These sums are allocated to a range of beneficiaries agreed with, and reviewed by the PCC – the allocation is shown in the 'PCC allocation' column.

Mission funds are typically paid quarterly to beneficiaries. Funds collected for Uganda and Tearfund (via the Jars of Grace Appeal) are paid over annually – the payment for 2023 has been delayed slightly while PCC considers the allocation of funds to specific beneficiaries in Uganda. The Jar of Grace appeal supports Uganda and Tear Fund equally.

Disaster Relief support represents the congregation's giving to the Disasters Emergency Committee and Samaritan's Purse appeals for: Ethiopia, Libya, Morocco and Turkey.

Any unspent allocation of General Fund money represents designated funds. All monies given directly by donors for the above missions have been treated as restricted funding. General Fund allocations of £830 were used to match the funding raised by the congregation for the Turkey Disaster Appeal.



## 5 Other income from Church activities

	2023	2022
	£	£
Rental income	19,202	17,567
Grant from the Diocese of Bristol for church fuel costs	-	723
Fees and charges	287	1,002
Other income from church activities (Rock Café)	-	785
	<b>19,489</b>	<b>20,077</b>

Fees and charges relate to the charges levied for services at the Church as laid down by the Diocese net of sums paid over to the Diocese, leaving the fees attributable to St John's.

## 6 Activities directly relating the work of the Church

	2023	2022
	£	£
Parish Share	91,500	95,920
Church running expenses	11,598	12,167
Cost of services	2,086	1,803
Rock café running costs	-	1,592
Postage, telephone and travel costs	1,231	2,199
Building maintenance	4,367	5,035
Events and refreshments	1,549	555
Memorials	54	-
Sunday school	570	790
Courses and publications	233	495
Advertising, travel and refreshments (recruitment process)	1,269	-
	<b>114,457</b>	<b>120,556</b>

Advertising, travel and refreshments expenses relate to the recruitment process for the new vicar for the church.

## 7 Church Management and Administration

	2023	2022
	£	£
Printing and stationery	1,103	963
Parish administrators' salaries	8,510	5,219
Accountants' fees	930	870
Bank charges	65	87
	<b>10,608</b>	<b>7,139</b>



## 8 Analysis of Funds

Movements in church funds are shown below, the purpose of each fund and the policies set out by the PCC in respect of each fund's management is provided in the Financial Review on page 9.

	Balance at 1st Jan 2023 £	Total receipts £	Total payments £	Net receipts/ (payments) £	Transfers £	Balance at 31st Dec 2023 £
<b>General Fund</b>	52,532	131,383	(123,939)	7,444	(10,362)	<b>49,614</b>
<b>Designated funds:</b>						
Mission fund	5,932	-	(9,044)	(9,044)	10,976	<b>7,864</b>
Development fund	37,409	-	-	-	-	<b>37,409</b>
Fabric Fund	8,584	-	(1,072)	(1,072)	-	<b>7,512</b>
Pram Club Fund	600	-	-	-	(600)	-
House Party Fund	14	-	-	-	(14)	-
	<b>52,539</b>	-	<b>(10,116)</b>	<b>(10,116)</b>	<b>10,362</b>	<b>52,785</b>
<b>Restricted funds:</b>						
Mission fund	1,573	3,259	(2,163)	1,096	-	<b>2,669</b>
Fabric Fund	-	5	-	5	-	<b>5</b>
Special Bequest	-	20,284	-	20,284	-	<b>20,284</b>
Memorial fund	6,435	99	(54)	45	-	<b>6,480</b>
	<b>8,008</b>	<b>23,647</b>	<b>(2,217)</b>	<b>21,430</b>	-	<b>29,438</b>
<b>Total funds</b>	<b>113,079</b>	<b>155,030</b>	<b>(136,272)</b>	<b>18,758</b>	-	<b>131,837</b>

Transfers from the General Fund, approved by the PCC, comprise:

	General Fund £	Mission Fund £	Pram Club £	House Party £	Total Designated Funds £
To support mission work	(10,976)	10,976	-	-	<b>10,976</b>
Release of Pram Club and House Party Funds	614	-	(600)	(14)	<b>(614)</b>
<b>Total transfers</b>	<b>(10,362)</b>	<b>10,976</b>	<b>(600)</b>	<b>(14)</b>	<b>10,362</b>

The PCC have approved that:

- 10% of total offerings and collections and gift aid reclaimed should be directed to mission work.
- Remaining funds held for the Pram Club (which ceased to operate in 2022) and the House Party (remaining funds held for an annual church event that are no longer required) should be transferred to the General Fund.



## 9 Other Monetary Assets

St John's Church has calculated its entitlement to Gift Aid in respect of offerings, collections and gifts received in the year. These amounts will be claimed in April 2024 and will be available as follows. Sums receivable are significantly lower year on year due to the introduction of the Parish Giving Scheme – this allows the church to reclaim gift aid on a monthly basis during the course of the year.

	2023	2022
	£	£
General Fund	8,344	13,370
Mission Fund (restricted)	-	106
<b>Total</b>	<b>8,344</b>	<b>13,476</b>

## 10 Endowment Investments

St John's Church benefits from the Jack Richards Endowment Fund which is held on special trust as a permanent endowment such that only the income may be spent. Income arising on the fund is made available on a restricted basis for the fabric fund. The endowment is held in 594 Central Board of Finance Fixed Interest Security Shares and the market value of the holdings as at 31<sup>st</sup> December 2023 was £860 (2022: £811). Income from the fund in 2023 was £5 (2022: £nil).

## 11 Tangible Fixed Assets

As set out in the accounting policies (see page 14) consecrated and benefice property of any kind is not included in the accounts as permitted under s.10(2) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are inalienable property listed in the church's inventory which can be inspected at any reasonable time.

Tangible fixed assets purchased for £1,000 or more in the last five years include:

	£
Colour Photocopier	3,234

## 12 Liabilities and Creditors

There were no liabilities and creditors as at 31<sup>st</sup> December 2023.

## 13 Remuneration of Trustees

The Trustees neither received nor waived any emoluments during the year (2022: £nil). Mrs S Mortimer (Churchwarden) received a net wage of £4,885 during 2023 (2022: net wage of £4,662) in relation to her work in the capacity of Parish Administrator. This is incorporated in within total parish administrators' salaries in Note 7.

In total 3 Trustees (2022: 4) were reimbursed for travel, subsistence and out of pocket expenses totalling £1,941 (2022: £4,553)



## **14 Going Concern**

The Trustees have reviewed the anticipated financial position of the PCC for a period of at least twelve months from the date of approval of the financial statements and concluded that there is no material uncertainty regarding the PCC's ability to meet its liabilities as they fall due, and to continue as a going concern.

## **15 Special Bequest**

St John's were very grateful to receive a generous bequest in the sum of £20,000 during 2023. The terms of the bequest are that the monies are used by the PCC for a special purpose or capital expense (and not for general running expenses. The bequest is being held on this restricted basis in bank deposits until the PCC decide how best to deploy the funds. While invested, the bequest attracts its share of bank deposit interest.