

## **PARISH OF ST JOHN THE BAPTIST, GREAT MEOLS**

### Annual report of the Parochial Church Council (PCC) for the year ending

31<sup>st</sup> December 2022

The principal function of the PCC is “to promote, in the parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.” The PCC members are also Trustees, and, therefore, stewards both of the mission and the resources of the Church, ensuring that it is solvent, well-run and delivering its charitable outcomes. In addition, the PCC is responsible for the operation and maintenance of the Church Centre.

PCC members were:

Vicar	Revd. Canon Gillian Rossiter
Readers	David Moss Lesley Young
Churchwardens	Adele Sedgwick Tim Smith
Representatives on Deanery Synod	Lesley Young Claire Barnard, Daniel Branch, Eunice Moss Sheena Wilson
Pastoral Worker	Chris Branch Julia Johnson
Elected members	Steve Austin (Treasurer) Gill Childs Rowan Connell Sue Dutton (Secretary) Jean Hodgson Andy Liston Hazel Moon Clare O’Connell Steve Symes (Assistant Treasurer)

Virtual meetings on Zoom have become a welcome alternative to face-to-face on occasions of inclement weather or time constraints, however, the PCC resorted to meeting virtually on only two occasions (January and May) and face to face for the other four meetings of the year, while the

Standing Committee resorted to only one of their six meetings being a virtual meeting.

The impact of coronavirus continued to be evident throughout 2022. By March although all guidance had been eased, we have still offered hand gel and masks for use, and we continue to ask for masks to be worn to go up for communion. Neither have we reinstated the use of the chalice yet. Despite these restrictions it has been good to see families returning to church.

2022 has seen St John's continuing to grow as the heart of the local community. We have forged closer links with St Catherine's and with St Andrews churches with joint services and events such as the Jubilee Celebrations and Jubilee Messy Church. Links with Great Meols Primary also continue to grow and the children have enjoyed Easter and Christmas Experiences organised by our church volunteers together with Harvest Festival and Christmas Concerts organised by school in church.

The support we have received from members of the local community who are not members of our church community has surpassed all expectations as they have helped with the making and delivering of soup and sandwiches to the housebound, joined in church activities, helped with events such as our Jubilee celebrations, donated and washed and ironed clothes for the Swap Shop at St Chads, donated over 160 pairs of pyjamas at Christmas together with financial contributions to the causes we support. We are extremely thankful for all this support.

The 'Warm Space' initiative supported by five churches in Hoylake and Meols, each offering food, friendship, and warmth on one of the five days of the week, has contributed to the increased numbers attending our Monday Café and Young at Heart group.

We had already started to update our Safeguarding and Recruitment of volunteer processes in 2021 but when Bishop Julie expressed concerns and supported a new Safeguarding, Learning and Development Framework, PCC members/Readers/ Wardens/ Pastoral Workers/Clergy were all expected to update DBS checks and complete more stringent training modules, both now having to be renewed every three years. I am pleased to report that all the St John's team and PCC have now completed these new requirements and are compliant.

An alternate design for our 10 Commandments boards has been going on all year due to the tardiness of both getting agreement to replace them and the company tasked with the job. At long last the boards were delivered in March 2023 and we look forward to them being dedicated at Easter by Bishop Julie.

In March meetings with the architect and stone mason defined exactly what repair work needed doing to the East wall and we hoped that by May we would see the return of the scaffolding. Unfortunately gaining approval took so long that by August the PCC decided to postpone the work till Spring 2023. On the plus side this would give us more time to fund raise however it would also mean an increase in cost as building materials continue to soar.

Our thanks to Steve Symes for monitoring this project and overseeing all the other repairs and maintenance of the fabric of the church.

Our Parish Share increases annually, this year being more than £85,000. It is hoped that Planned Giving will provide the resources to cover this as any shortfall means dipping into our reserves. Despite the ever-increasing costs of energy and the ongoing running of the church, St John's is probably in a better financial position than many churches and we are thankful for the incredibly support we receive from so many people not just our church members but the wider community.

Fundraising has continued and throughout the year we have been able to support Tanzanian Church (£600), SAT-7 (£600) and Childrens Society (£873). The Jubilee celebration events raised £2625 for MIND while £1250 was raised for Ukraine.

We are always sorry to lose members of the St John's family for whatever reason. In July, Julia Johnson stepped down as a Pastoral Worker after 16 years of support and kind words to many of our parishioners. Also, in July we saw 1<sup>st</sup> Great Meols Guides disband as Clare O'Connell stepped down as leader. The unit started at St John's church in the 1940's, the last 20 of which have been under Clare's leadership.

Now this month we see Tim Smith stand down as Churchwarden having held the post for the past six years. Tim has worked tirelessly in that time for the good of the church and our church community contributing enormously to every part of church life. The ever-changing Covid restrictions must have been exhausting and I am sure tested his patience to the limit on occasions, but his sense of humour and the support of Adele and others have carried him through.

2022 continued to provide challenges for everybody at St John's but it is thanks to Rev Gillian's leadership, with the support of the Ministry team, the Wardens, Tim and Adele, the PCC, and the army of ready volunteers that we continue to strengthen our church community at St John's and its impact on our wider community by being a 'Place of Welcome' and sanctuary.

You can keep up to date with all that goes on at St John's at the website [www.stjohnsmeols.co.uk](http://www.stjohnsmeols.co.uk)



**PARISH OF ST JOHN THE BAPTIST , GREAT MEOLS**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**TREASURER'S REPORT**

Please find my report below as follows :

Page one

**Income and expenditure account**

The result overall shows expenditure exceeded income by £18,282 including a decrease in the CCLA investment valuation and disposals in the year  
 This is summarised below :--

	2022	2021	Variance Increase / (decrease)
	£	£	£
<b><u>Income comprised of the following main categories --</u></b>			
Voluntary income	72,242	69,773	2,469
Activities for generating funds	27,807	22,627	5,180
Income from investments	4,944	4,136	807
Income from Church activities	6,501	9,471	-2,970
Other income resources	110	2,162	-2,052
<b>TOTAL INCOMING RESOURCES</b>	<b>111,604</b>	<b>108,169</b>	<b>3,435</b>

**Expenditure**

**Overall resources expended was --**

118,653	124,801	-6,148
---------	---------	--------

**Net amount of expenses over income before investment valuation movement**

-7,049	-16,632	9,583
-11,233	18,138	-29,371
<b>-18,282</b>	<b>1,506</b>	<b>-19,788</b>

**Main highlights --**

**a Expenditure again has exceed income due primarily to the comments below.**

To repeat last years report, the basic source of income of collections, planned giving and Gift Aid does not cover our Parish Share .For this reason we continue to encourage Parishioners to join the planned giving scheme and contribute as much as they can.

Income overall is fairly similar to 2021.

- c The essential repairs to the East Wall in 2023 are likely to cost in the region of £50,000 .  
 Donations and fund raising in 2022 of £15,685 have therefore been carried forward to 2023 as deferred income.  
 Fund raising and donations are hoped to continue in 2023 to help finance these repairs.

A lottery grant of £7,010 was received in the year specifically for external storage to take place in 2023.  
 The income has been carried forward to 2023 as deferred income also , to match the expenditure.  
 The cost of the external storage is estimated at £7,000.

- d The major cost was the Parish share 85,093 83,218 1,875  
 Other major costs include --  
 Running costs 7,683 7,678 5  
 Major Repairs 3,064 10,497 -7,433  
 Major repairs show a reduction as 2021 contained West Wall repairs .

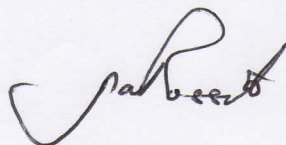
**e Balance sheet**

**Main highlights --**

**1 Investment --- COIF Legacy Reserve**

The fixed asset investment is stated at the market valuation (fair value) as at 31 December 2022 of £87,254  
 A disposal of units took place in the year in the amount of £25,000.

The change in market value of the COIF investment was a decrease of £11,233 See note 4 to accounts.  
 This highlights the fact that investment valuations can rise and fall.





**PARISH OF ST JOHN THE BAPTIST , GREAT MEOLS**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**TREASURER'S REPORT**

Page two

		2022	2021	Variance Increase / (decrease)
		£	£	£
<b>2 Bank and deposits</b>	<b>Total</b>	<b>96,362</b>	<b>59,021</b>	<b>37,341</b>
The bank account balance and deposits have increased by £37,340. This is partly due to the disposal of investment units as above.				
<b>3 Debtors</b>	<b>Total</b>	<b>6,900</b>	<b>2,833</b>	<b>4,067</b>
Gift Aid receivable from HMRC Gift Aid will be received in the early part of 2023.				
<b>4 Creditors</b>	<b>Total</b>	<b>£23,881</b>	<b>425</b>	<b>23,456</b>
Contains:				
Sundry accrued expenses				
Deferred income regarding the East Wall repairs and external storage.				

5 Keightley Trust investment value has also fallen as per Market conditions at this time. (Note 7 to accounts ).

**f 2023 major expenditure**

As described above , there is going to be some large expenditure on the East Wall repairs and external store of approximately £57,000.  
To offset against this , donations and a grant totaling £22,695 at 31 December 2022 have been treated as deferred income above.  
Further fund raising will take place in 2023 and other resources of the Church will be used to pay the remainder.

**Accounts approval and thanks**

I wish to offer the accounts for 2022 to the meeting for their approval.  
I also wish to thank Robert Smith FCA and everyone involved in the PCC who have helped me during the year.  
S Austin

**LIABILITIES**

Provision for repairs and maintenance

NET CURRENT ASSETS

TOTAL ASSETS LESS CURRENT LIABILITIES

**PARISH FUNDS**

Unrestricted

Restricted

The above figures are taken from the financial statements

Approved by the Parochial Church Council on 14th April 2023  
 Signed on its behalf by  
 Reverend David Fowler (PCC Chairman)

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDING 31 DECEMBER 2022

		2022	2022	2022	2021
	Note	Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Voluntary income		72,242	0	72,242	69,773
Activities for generating funds		27,807	0	27,807	22,627
Income from investments		478	4,466	4,944	4,136
Income from Church activities		6,501	0	6,501	9,471
Other income resources		110	0	110	2,162
<b>TOTAL INCOMING RESOURCES</b>	<b>2</b>	<b>107,138</b>	<b>4,466</b>	<b>111,604</b>	<b>108,169</b>
<b>RESOURCES EXPENDED</b>					
Church activities					
<b>TOTAL RESOURCES EXPENDED</b>	<b>3</b>	<b>116,110</b>	<b>2,543</b>	<b>118,653</b>	<b>124,801</b>
<b>NET MOVEMENT IN RESOURCES BEFORE INVESTMENT GAINS</b>					
Net (Loss)/gain on investment valuation	4	-8,972	1,923	-7,049	-16,632
<b>BALANCE BROUGHT FORWARD 1 JANUARY</b>		<b>167,810</b>	<b>17,106</b>	<b>184,916</b>	<b>183,410</b>
<b>BALANCE CARRIED FORWARD 31 DECEMBER</b>		<b>147,605</b>	<b>19,029</b>	<b>166,634</b>	<b>184,916</b>
<b>BALANCE SHEET AS AT 31 DECEMBER 2022</b>					
				<b>2022</b>	<b>2021</b>
				£	£
<b>FIXED ASSETS</b>					
Investments	4			87,253	123,487
<b>CURRENT ASSETS</b>					
Debtors	5			6,900	2,833
CBF Deposit Funds				79,518	44,949
Bank current account and cash				16,844	14,072
				<u>103,262</u>	<u>61,854</u>
<b>LIABILITIES</b>					
Creditors amounts falling due in one year	6			23,881	425
<b>NET CURRENT ASSETS</b>				<u>79,381</u>	<u>61,429</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				<u>166,634</u>	<u>184,916</u>
<b>PARISH FUNDS</b>					
Unrestricted	7			147,605	167,810
Restricted	7			19,029	17,106
				<u>166,634</u>	<u>184,916</u>

The attached notes form part of these financial statements

Approved by the Parochial Church Council on <> signed on its behalf by  
Reverend Gillian Rossiter (PCC Chairman)



# NOTES ON THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

## 1 ACCOUNTING POLICIES

### a Basis of preparation

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice Practice (SORP 2005).

### b FUNDS

Restricted Funds represent (A) income from Trusts which may be expended only on those restricted objects provided in the terms of the Trust of 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.

Unrestricted funds are general funds which can be used for PCC ordinary expenses.

### c INCOME RESOURCES

Planned giving collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is receivable. Legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All income resources are accounted for gross.

### d RESOURCES EXPENDED

The Diocesan Parish Share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross.



**ST JOHN THE BAPTIST GREAT MEOLS  
NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Page 3**

**2 INCOMING RESOURCES**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Voluntary income</b>				
General collections open plate	2,634		2,634	2,028
Planned giving envelopes	2,647		2,647	4,063
Planned giving standing orders	50,151		50,151	49,164
Gift Aid	11,810		11,810	14,518
Legacies	5,000		5,000	0
	<u>72,242</u>	<u>0</u>	<u>72,242</u>	<u>69,773</u>
<b>Activities for generating funds</b>				
Church Hall lettings	5,080		5,080	2,211
Church Hall general donations	22,727	0	22,727	20,416
	<u>27,807</u>	<u>0</u>	<u>27,807</u>	<u>22,627</u>
<b>Income from investments</b>				
Deposit interest	478		478	44
Deposit account /investment income	0	4,466	4,466	4,092
	<u>478</u>	<u>4,466</u>	<u>4,944</u>	<u>4,136</u>
<b>Income from Church activities</b>				
Weddings and funerals	6,501	0	6,501	9,471
<b>Other income resources</b>				
Lottery grant	0		0	2,083
Barclays loyalty bonus	110		110	79
	<u>110</u>	<u>0</u>	<u>110</u>	<u>2,162</u>
<b>Total incoming resources</b>	<u>107,138</u>	<u>4,466</u>	<u>111,604</u>	<u>108,169</u>

NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 3 RESOURCES EXPENDED

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
<b>Church activities</b>				
Missionary and charitable giving				
Overseas:				
Tanzanian church	600		600	600
Home:				
Bible society	0		0	250
Echoes International	0		0	50
Ukraine	1,250		1,250	0
SAT	600		600	600
MIND	2,625		2,625	500
Kids Konnect	0		0	1,400
Children's Society	873		873	400
Heart 4 Refugees return of funds	0		0	1,377
Charles Thompson Mission	0		0	500
	5,948	0	5,948	5,677
Parish share	85,093	0	85,093	83,218
Major repairs and expenditure	3,064	0	3,064	10,497
Church running costs, insurance, heat/light, water	7,683	0	7,683	7,678
Church maintenance and repairs	664	0	664	503
Weddings & funeral fees to Chester DBF	3,556	0	3,556	5,392
Staff costs organist	1,670	0	1,670	1,615
Vicar's expenses	0	0	0	90
Keightley Trust expenses per Note 7 (A1)	0	2,543	2,543	1,221
Kitchen and soup/sandwiches expenses	2,802	0	2,802	2,403
Printing & stationery	1,372	0	1,372	385
Upkeep of services	427	0	427	404
Training and mission	30	0	30	54
Bank charges	619	0	619	486
Sundries	3,004	0	3,004	4,670
Presents and donations	178	0	178	508
	116,110	2,543	118,653	124,801



**NOTES ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>4 FIXED ASSETS INVESTMENTS</b>		
Carrying (market) value at beginning of year	123,487	105,349
Disposals at carrying value	-25,000	0
Add/(deduct) net gain / loss on revaluation page 1	-11,233	18,138
Carrying value at end of year	<u>87,254</u>	<u>123,487</u>
<b>5 DEBTORS</b>		
Gift Aid recoverable	<u>6,900</u>	<u>2,833</u>
	<u>6,900</u>	<u>2,833</u>
<b>6 LIABILITIES</b>		
Amounts falling due within one year		
Accruals and other creditors	1,186	425
Deferred income —East Wall and external storage	<u>22,695</u>	<u>0</u>
	<u>23,881</u>	<u>425</u>

Deferred income represents donations received for East Wall repairs and a Lottery Grant for external storage. Both are planned to take place in 2023.

In 2023 these will be assigned to restricted funds and designated funds as Note 7.

**7 FUNDS**
**A The restricted funds comprises the following :**
**1 Keightley Trust**

The Keightley Trust Fund represents income from CBF Investment Fund held by Chester Diocesan Board of Finance with market value of £142,023.15 (£160,877.11 as at 31/12/2021).

The capital investment is not therefore included in these accounts.

The income from the fund is to be used for Educational and mission purposes within the Parish.

**2 East Wall repairs**

Comprises of donations and fund raising monies for the repair of the East Wall which is to take place in 2023. The estimated expenditure being £50,000.

This will be financed out of donations to date as banked, further donations in 2023 and other Church resources.

As Note 6, these donations have been treated as deferred income to offset against the cost in 2023.

**3 External storage**

Expenditure regarding the planned external storage of approximately £7,000 will take place in 2023.

A lottery grant of £7,010 having already been received in 2022 has been carried forward within deferred income also.

Fund movements	Keightley Trust £	East Wall repairs £	External storage	Total £
Balance at 1 January 2022	17,106	0	0	17,106
Income resources	4,466	0	0	4,466
	<u>21,572</u>	<u>0</u>	<u>0</u>	<u>21,572</u>
Resources expended	2,543	0	0	2,543
Balance at 31 December 2022	<u>19,029</u>	<u>0</u>	<u>0</u>	<u>19,029</u>

**B Unrestricted fund -- designated fund**

The unrestricted fund includes a designated fund also in respect of the East Wall repairs.

This is in addition to the restricted fund above for repairs to take place in 2023.

Donations to date, as classed here, have been carried forward to 2023 within deferred income also.

The designated fund for the East Wall repairs at 31 December 2022 amounted to £0, because it is within deferred income, see Note 6



## Independent examiner's report on the accounts

Report to the trustees of **Parish of St John The Baptist , Great Meols**

On accounts for the year ended	<b>31 December 2022</b>	Charity no 113062
--------------------------------	-------------------------	-------------------

Set out on pages **One to Five**

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 the 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 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Robert Smith FCA**

# Independent examiner's report on the accounts

<b>Report to the trustees of</b>	<b>Parish of St John The Baptist , Great Meols</b>		
<b>On accounts for the year ended</b>	<b>31 December 2022</b>	<b>Charity no</b>	<b>113062</b>
<b>Set out on pages</b>	<b>One to Five</b>		

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

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 the 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 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 Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Name:** Robert Smith FCA