

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST KNUTSFORD

England & Wales · Charity number 1131500

Details

Other names	ST JOHN'S PCC KNUTSFORD
Status	Registered
Legal form	Previously excepted
Registered	2009-09-04
Register	View on the Charity Commission register

Contact

Address	St. Johns Parish Church Church Hill Knutsford WA16 6DH
Phone	01565755160
Email	office@stjohnsknutsford.org.uk
Website	www.stjohnsknutsford.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: For activities see the Annual Return

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£316,036	£360,643	-	-
2023-12-31	£610,301	£326,389	£789,356	6
2022-12-31	£369,473	£331,762	-	-
2021-12-31	£283,754	£308,463	-	-
2020-12-31	£286,873	£301,104	-	-

Trustees

Name	Role	Appointed
REV NIGEL TERENCE ATKINSON	Chair	
Anne Barbara Evans		2023-04-23
Christopher David Ainsworth		2023-04-20
DEBBIE WOODS		
Dr Elaine Tamkin		2021-04-18
Emily Mary Pegg		2023-04-23
Eric Waller		2024-04-28
Hannah Louise Waller		2024-04-28
Iain William Farnsworth		2026-04-26
Ian Donald Robertson		2026-04-26
Jerome Neil Middleton		2026-04-26
Kathie Adele Toulman		2025-04-27
Rev Helen Baker		2018-09-01
Rev James Edward Henry Doo		2026-04-30
Rowena Nixon		2025-07-14
Ruth Foster		2025-04-27
Ruth Sarah Taylor		2024-04-28
SUE BROADBENT		
Stephen John Lee		2013-02-19
Stewart Dally		2020-10-25

Accounts

ST JOHN THE BAPTIST CHURCH

KNUTSFORD

2024 ANNUAL REPORT



st John's knutsford 
TRUTH UNITY MISSION

St John the Baptist Church, Knutsford

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CHARITY INFORMATION

INCUMBENT

Revd Nigel Atkinson

INDEPENDENT EXAMINER

Lisa Darby FCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BANKERS

Barclays Bank plc
Leicester
LE87 2BB

PRINCIPAL OFFICE

St John the Baptist Church
Church Office
Church Hill
Knutsford
Cheshire
WA16 6DH

Charity Registration Number 1131500

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The Revd Nigel Atkinson is the Vicar of St John the Baptist Church, Knutsford. Revd Tom Hollingsbee is Associate Vicar for Knutsford and Toft and, since January 2024 to January 2025, Gareth Davies was our Youth Worker. Revd Helen Baker (née Eccles) also takes on some duties for Knutsford.

BACKGROUND

St John's PCC has the responsibility of co-operating with the Incumbent, the Associate Vicar and the Youth Worker for Knutsford in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In particular it aims to encourage the Church family towards the vision of a Church which:

- Worships joyfully
- Prays faithfully
- Proclaims boldly
- Serves enthusiastically
- Learns diligently
- Uses God's gifts wisely
- Shares lovingly

It also has maintenance responsibilities for the Church and the Church Centre and 92 Grove Park.

MEMBERSHIP OF THE PCC

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The following served as members of the PCC since 1 January 2024:

Incumbent:	Revd Nigel Atkinson
Associate Vicar	Revd Tom Hollingsbee
Readers:	Dr Thain Flowers – Reader Emeritus
Parish Deacon:	Revd Helen Baker
Wardens:	Andy Worth Elaine Tamkin
Representative on General Synod:	Debbie Woods
Representatives on the Deanery Synod:	John Lee (2022-2025) Sue Broadbent (2023-2026) Stewart Dally (2023- 2026) Anne Evans (2023-2026)

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Elected Members:

Steve Kitcher (ex-officio) Treasurer to April 2024
Dave Broadbent (co-opted for one year, from April 2024)

Geoff Locke (2021-2024)
Dave Broadbent, Premises Manager (2021-2024)
Ian Robertson (2022-2025)
Paul Jones (2023-2026)
Christopher Ainsworth (2023-2026)
Emily Pegg (2023-2026)
Eric Waller (2024 – 2027)
Janet Orchard, Safeguarding Office (2024 - 2027)
Ruth Taylor, Finance Officer (in attendance)

In attendance:

Hannah Waller (PCC Secretary, from May 2023)
Gareth Davies (Children and Youth Worker, January 2024 to January 2025)

The full PCC met in 2024 on 22nd January, 25th March, 3rd June, 24th June, 15th July, 23rd September, 18th November, 9th December to deal with normal business. The PCC Committees met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate. The PCC has met twice in 2025 on 27th January and 17th March.

Statement of PCC Responsibilities

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgments and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

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COMMITTEES

The PCC operates through a number of Committees, which meet regularly and report to full meetings of the PCC.

STANDING COMMITTEE

This is the only committee required by law.

Terms of reference

- a) To deal with emergency matters on behalf of the PCC.
- b) To consider matters of general pastoral and public policy, reporting to Council as appropriate.

Members: Revd Nigel Atkinson (Vicar), Ruth Taylor (Treasurer), Andy Worth (Churchwarden) and Elaine Tamkin (Churchwarden).

FINANCE COMMITTEE

Terms of reference

- a) To keep under review the financial position of the Church.
- b) To formulate the financial policy of the parish (subject to the approval of Council).

Members: Revd Nigel Atkinson (Vicar), Debbie Woods, Andy Worth (Churchwarden) Elaine Tamkin (Churchwarden), Ruth Taylor (Treasurer), Dave Broadbent, Tom Hollingsbee (Associate Vicar), Andy Keeble (from 20th May 2025)

MISSION COMMITTEE

Terms of reference:

To recommend ways in which the PCC should apply resources to:

- support Bible based witness, teaching and evangelism; and
- encourage interest, understanding, prayer and action in mission amongst all ages of our church family locally, nationally and globally.

Members: Revd Nigel Atkinson, Beki Parratt, Bill Tamkin and Debbie Woods.

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BUILDINGS AND MAINTENANCE

Daily church maintenance is covered by dedicated members of the church family and is complimented by professional tradesmen as and when required. The church has a Grade Two Star listed building status and all significant historic works required are carried out by specialist contractors under oversight of church architects G Holland Associates.

Church

The nave side walls have been re-plastered and decorated.

Previous repairs to the roof lead flashing, above the side wall, have improved the drying out of the high-level nave side wall and redecoration should be possible this coming year.

A church working party carried out graveyard tidying along with some pointing to the external flagstones.

Routine cleaning of the main roof gullies, drains and downspouts continues apace and outside contractors were needed to clear the foul water drain alongside the side path.

An ongoing programme of annual testing of Church and Centre M+E systems has been carried out and remedial work carried out where needed.

The plans to refresh the Narthex Cafe are formulated and are due to be carried out imminently.

Church Centre

The Centre kitchen continues to support the operation of the Church Café and the rooms are used for various group events and meetings throughout the year. The emergency lighting has been maintained and some further upgrades are in hand. All of the basin taps and water cistern valves have now been replaced and joinery repairs were carried out to various window frames and a new fly screen detail fitted to the kitchen window.

Internal and external decoration, along with chair replacement, are considerations for the future.

The Drop was revitalised with replacement of the old kitchen details and wall decoration.

Grove Park

We continue to enjoy the previous recent investment in this property and, other than routine service and maintenance, the property has not required further work or costs.

We are still awaiting notification from the Diocese on any reduction of their ownership percentage.

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Lilac Ave

The proceeds from the sale of the property were used to help fund a new youth worker for 2024/5, as well as a long term investment plan put in place to ensure ongoing funding is secured to help cover Youth Ministry needs in the future.

Quinquennial Inspection

Current inspection carried out in 2021.

A number of urgent repairs identified have been addressed in 2024/5, costing in the region of £4-5,000. Other lesser items indicated, have also been addressed. The completion of the remaining items indicated will continue in an ongoing programme of works over the next 12 months and estimated at a similar amount of £4-5,000 prior to the next quinquennial inspection in 2026.

Praise the Lord for all his gifts to us.

Dave Broadbent - Premises Manager

ELECTORAL ROLL

There are 184 names on the Electoral Roll, a net decrease of five. Sixteen new names have been added and nine removed.

REVIEW OF ACTIVITIES

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Teaching objectives

St John's Knutsford is a Church that prioritises the teaching of God's Word. This is an important aspect of our worship together, as the teaching and preaching of God's word provides the "grist" for authentic praise which must be fired by truth. To that end we began the year looking at Abraham's life as it is found in Genesis. Seven sermons were preached on Genesis 11-22. This was followed by a quick look at John 18 and 19 leading up to Palm Sunday and Christmas. We then turned to the Sermon on the Mount which led us into the summer. In the Autumn we turned to the Epistle of Titus and in the run up to Christmas we spent some time in the book of Ecclesiastes looking at life as it is under the sun which help us appreciate the meaning of Christmas when Jesus came from "above the sun" to redeem us.

During the year, a new venture was started in the evenings. We took time to "dig deeper" into various topics. In January and February, we grappled with Tim Keller's 'Reason for God' looking at various objections to the Christian Faith and the way we can best respond to them. Following that, we studied the Epistle to the Romans leaning heavily on the Bible Society for this. There was a break in summer before

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we turned our attention to Ethical Questions looking at the issues of Truth, Life, Relativism and the like. Ligonier Ministries provided the framework for these discussions. These have been very popular indeed for which we are grateful. The sessions are informal and there is plenty of time to discuss and pray together. God willing these will continue.

Nigel Atkinson

Staffing

Gareth Davies joined us at the beginning of 2024, as Children and Youth Worker. He left us after a short stay, in January this year. We were sad to lose him.

Nigel Atkinson

Youth and Children

This year has been one of both change and transition in our youth and children's ministry. We were delighted to welcome Gareth as our Children and Youth Worker and, during his time with us, he brought great energy and enthusiasm to the role. One of his key contributions was revamping Oasis, which became Tiny Tots, providing a welcoming space for families with young children on Thursday mornings. Special seasonal events, including Easter and Christmas celebrations, were well received, and Gareth also played a key role in supporting our All-Age Services.

Our Sunday, Children's Ministry underwent a significant refresh, with Scramblers and Explorers coming under the new heading of Lighthouse. This restructuring has helped create a clearer identity for our children's work, and we are thankful for the continued commitment of our dedicated leaders who make it all possible. Pathfinders has also remained a key part of our provision, supporting our older children in their faith.

Our Youth Group, however, faced some challenges this year and, after a period of struggling for momentum, it was put on temporary pause. While this has been disappointing, we fully expect this to return in 2025.

It was with sadness that we said goodbye to Gareth, but we are grateful for all the hard work and passion he brought to the role. We continue to pray for the future of our Youth and Children's Ministry and give thanks for all those who have faithfully served in this area.

Tom Hollingsbee

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St John's Knutsford APCM 27th April 2025 - Safeguarding Report

The care and protection of children, young people and adults involved in Church activities is the responsibility of everyone who participates in the life of the Church. At St John's we are committed to promoting a safer environment and culture, and supporting all those who come into our church.

National Developments

The Church of England has clearly stated that it is committed to Safeguarding as an integral part of its ministry and mission, promoting a safer culture and the welfare of every child, young person and adult. As such, the Church is developing robust policies, procedures and guidelines, to ensure good practice.

In October 2023, the Church of England published the five National Safeguarding Standards and a Quality Assurance Framework in the form of Safeguarding Dashboards.

The General Synod has made safeguarding a priority and is making steady progress towards safeguarding reform in 2024, particularly following the review and report of Professor Alexis Jay on the future of safeguarding in February 2024.

Safeguarding at St John's in 2024

The PCC carried out a review and re-adoption of our Safeguarding Policy.

All members of the Church expected to undertake Leadership Level Safeguarding Training have completed this training (Clergy, Churchwardens, Parish Safeguarding Officer). Other members of the PCC completed the Basic and Foundation Courses for safeguarding as appropriate.

The Leaders and Volunteers working within our groups have been safely recruited according to the Church's national guidance and they have received the level of training required.

Safeguarding is a standing agenda item at every PCC meeting. The PCC use the National Safeguarding Standards and Safeguarding Dashboards and Action Plans as key tools to promote safeguarding at St John's, and to evaluate and monitor progress against the five standards set by the Church of England.

Safeguarding information is displayed in the Church and Church Centre, together with safeguarding information leaflets. Information and advice on safeguarding is contained on the Church website, with information on contact details and what to do if there are any safeguarding concerns.

During 2024, we can again be grateful that there have been no incidents that required formally reporting to the Safeguarding Office at Chester Diocese.

In summary, this year has been another positive year for safeguarding in the parish. Our main drive for the coming year is raising the subject of safeguarding as everyone's responsibility, and that safeguarding is not something to be feared but a process to allow God's ministry to take place whilst ensuring everyone is safe.

If anyone has any questions or concerns please contact me, as Parish Safeguarding Officer, the Clergy or any member of the PCC. St John's safeguarding email address is: safeguarding@stjohnsknutsford.org.uk.

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As this report makes clear, the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure (the duty to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults).

Janet Orchard
Parish Safeguarding Officer

Small Groups

This year has been another period of steady growth and deepening relationships within our Small Groups. We continue to run six groups: five mixed groups meeting in the evenings in homes and one women's group meeting during the daytime at church. These groups have followed the morning sermon series learning from Genesis, Matthew, Titus and Ecclesiastes throughout the year.

It has been wonderful to hear ongoing stories of encouragement, challenge, and support within these groups. Each group retains its unique character, yet across them all, there is a noticeable deepening of relationships, leading to richer spiritual growth. The Women's Community Group has remained a thriving part of our church life, with regular attendance continuing above 20. It has been particularly encouraging to see new members welcomed into this group, bringing fresh perspectives and experiences.

We are deeply aware of the central importance of Small Groups in our church life. These groups play a crucial role in fostering community and spiritual growth, and we desire to see them expand further.

However, we also acknowledge the reality that growth requires the investment of new leaders and resources on the ground. As we move forward, we are prayerfully considering how we can support and develop leadership within our groups, ensuring they remain a space where deep relationships and discipleship can flourish.

A heartfelt thank you to all the leaders who serve so faithfully, guiding and caring for their groups with such wisdom and dedication.

Tom Hollingsbee

Mission Report

As a Mission Team, we seek to try to meet quarterly to pray and look at mission locally, the UK, Europe and worldwide.

Worldwide – We continue to support the ministry at St Julian's in Kenya. George, Zablon and Peter are continuing to teach Minsters and Leader's on how to faithfully handle biblical truths. Another we are supporting short term is Peter Muisyo who is studying at the African International University - he is in his second year of the Master of Divinity course - and getting very good marks.

In Europe, we continue to support Jirka and Keira in the Czech Republic.

In the UK, this past year we have continued to support St Peters Rock Ferry, Growing Young Disciples & Stockport Church.

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Locally, we support the ministry of Hope Central.

Joseph and Hannah Adams are now on long-term mission in Tanzania, working with Neema Crafts who support adults with disabilities. In February we had a Cornerstone Coffee Morning to support this work in Tanzania and a local charity, Right to Life, where over £2,000 was made to the glory of God.

Early in 2025, we had a mission evening where the Church family came together to hear from Bill & Elaine Tamkin and Mark and Charlotte Blakemore, who had been out to visit our Mission Partners in Kenya. They also visited Peter Muisyo at the church he is at and the university in Nairobi, and St Anna's the school a few of St John's visited a few years ago and some of our church family sponsor the children there. We also heard from Tania & David Adams who had been out to visit their son Joseph & his wife, Hannah, working out in Tanzania. We can look forward to meeting Joseph & Hannah in a few week's time when they visit St John's. There was also a video from Jirka and Keira in the Czech Republic and Stockport Church. It was so encouraging to hear from all our Mission Partners how God is working mightily all over the world.

Looking forward, please continue to pray for all our Mission Partners and also pray for wisdom about who the Mission Team supports, moving forward.

Beki Parratt

Church Hill Café

In May 2024 the new Church Hill Café Steering Group met for a review and to discuss the future direction of the café. It was at this time that Owen, our Chef and Café Manager and Tetiana, our Café Assistant, announced that they would be leaving in July. We are extremely grateful to them for their great contribution during their time with us, in particular Owen's enthusiasm for sharing his amazing food and his love of Jesus with all who met him.

A number of recommendations were made by the Steering Group to streamline the staffing and also the menu. Other operational matters were also reviewed over the summer in order to maintain the high standards of the café and keep it financially strong. This included reviewing our coffee supplier by means of taste testing and cost. As a result, Neighbourhood, a Christian run and ethical company, were chosen to supply the café.

Jo Dally, who has been the Assistant Manager for the past eight years, agreed to become the new Manager. To support her, it was decided to advertise for a new Café Assistant. Following his interview, we were delighted when Ed Baptist, a member of our church family, accepted the position. He has proven to be great asset.

In September 2024 the Café re-opened, offering scones, cakes, pastries and toasties along with coffee, hot chocolate and speciality teas. The opening times were now 9am to 2pm, three days per week (Tuesday, Wednesday and Thursday). The Café would no longer close for school holidays, but instead close for two weeks at Christmas, two weeks for Easter and six weeks in the summer. By opening at 9am and during school half-term holidays we hope to attract a wider range of customers. This will be reviewed by the Steering Group on a regular basis.

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Our committed volunteers continue to play a vital role in the life of the café. It simply couldn't function without them. Although a number of our long serving volunteers have now retired, we have welcomed Rowena and Erin to our existing team. While Giles continues to serve the Café and other areas of our church with such dedication.

The café is busy most days with our regular customers. There are also a number of different groups such as the Spanish Class, Rock Choir and more recently the Baby Yoga Mums who like to come to the Café when their activities are finished. We feel very encouraged by the number of people visiting the Café and their response to the new menu offering.

We now hope to build on this success by improving the interior presentation of the Café. Visual concepts for it, along with a new name, have been well received, when presented to the PCC and to the SJK church family. It is hoped that work can begin very soon.

Jo Dally

Marriage Preparation

Over the course of year there was one wedding. The couple did Marriage Preparation course with Helen.

Funerals

There were four funerals in 2024.

FINANCE

In 2024 income decreased by £294,264 to £316,036. This was to be expected, considering the gain on the sale of the Lilac Avenue property in 2023. Expenditure increased by £34,254 to £360,643. As a result, last year's surplus reduced by £327,491 to a deficit of £43,580.

At year-end unrestricted general cash reserves, including current asset investments, amounted to £357,626 (2023: £382,114). Designated cash reserves were £2,614 (2023: £9,226) and restricted cash reserves were £1,901 (2023: £1,478). Full details of the various funds are set out in note 17 to the accounts.

The PCC set aside 10% of regular and unrestricted giving for mission purposes in the unrestricted Mission Giving Fund. These transfers totalled £30,277 (2023: £30,950). Mission giving is detailed in note 17 to the financial statements.

The Parish Share paid in 2024 was £122,209 (2023: £116,389).

INVESTMENT POLICY

The Church's funds are held as cash in a variety of accounts. These include current and savings accounts with Barclays. Some of the proceeds of sale from Lilac Avenue are invested in short-term fixed-interest deposits through the CAF Charity Deposit Platform.

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An Investment Sub-Group was set up to consider alternative medium risk equity-linked investments for a portion of the Lilac Avenue sale proceeds. These have been invested in funds managed by Churches, Charities and Local Authorities (CCLA) Investment Management.

RESERVES

PCC has maintained its Reserves Policy. The target level of reserves should represent available cash held in unrestricted funds (excluding the Mission Fund) and a minimum target of £60,000 is the most appropriate target, based on an assessment of key financial risks.

At year-end the total unrestricted available cash reserves were £12,700 (2023: £6,312) However, the church also had unrestricted current asset investments of £344,926 (2023: £375,802), which are held in cash equivalent deposits, so that the total unrestricted reserves exceeded the minimum requirement.

FIXED ASSETS

In the opinion of the PCC, the market value of the land and buildings exceeds the amount at which they are stated in the accounts but they are unable to quantify the excess.

RISK ASSESSMENT

The financial stability of the Church depends to a significant extent on the giving of the church family and our ability to balance this and other sources of income in line with expenditure.

With a historical church building, unexpected repair costs will arise from time to time. The Maintenance Group assists the Church and the PCC to maintain the buildings which the Church owns and for which it is responsible. These are the Church, Church Centre and 92 Grove Park. This enables necessary work to be highlighted and planned through the budget process.

CONCLUSION

St Johns has had another busy year. We are thankful for the continued efforts from everyone involved in organising and running various church services and associated activities throughout the year. I am very grateful for all the Wardens and PCC and all that they do for us. I am also very grateful for all who lead, preach, and pray in our services and for all who help in the Junior Church. Ministry in the post-Covid Church has not been easy but God is always good and always faithful.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Nigel Atkinson

Nigel Atkinson (Jun 4, 2025 14:08 GMT+1)

Revd Nigel Atkinson

Date Jun 4, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUITSFORD
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 15 to 28 following, which have been prepared on the basis of the accounting policies set out on pages 17 to 19.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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


Lisa Darby (Jun 4, 2025 14:50 GMT+1)

Lisa Darby FCA
Member of the Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 4, 2025

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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	227,833	5,069	232,902	250,459
Charitable activities	4	14,725	775	15,500	16,573
Other trading activities	5	59,145	-	59,145	61,218
Investments	6	8,488	-	8,488	5,257
Other income	7	-	-	-	276,793
Total income and endowments		310,192	5,844	316,036	610,301
EXPENDITURE ON:					
Charitable activities	8	308,465	6,650	315,115	271,542
Other trading expenditure	9	45,527	-	45,527	54,848
Total expenditure		353,992	6,650	360,643	326,389
Net gains/(losses) on investments		1,027	-	1,027	-
Net income/(expenditure)		(42,773)	(806)	(43,579)	283,911
Transfers between funds	17	(430)	430	-	-
Net movement in funds		(43,203)	(376)	(43,579)	283,911
Reconciliation of funds:					
Total funds brought forward		776,679	12,677	789,356	505,445
Total funds carried forward	17	733,476	12,301	745,777	789,356

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

Differences of £1 may appear in these accounts due to rounding.

The notes on page 17-27 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	11	381,902	10,400	392,302	397,781
		<u>381,902</u>	<u>10,400</u>	<u>392,302</u>	<u>397,781</u>
CURRENT ASSETS					
Debtors	12	13,767	-	13,767	22,073
Investments	13	344,926	-	344,926	375,802
Cash at bank and in hand	14	15,313	1,901	17,215	17,016
		<u>374,006</u>	<u>1,901</u>	<u>375,907</u>	<u>414,891</u>
CREDITORS: Amounts falling due within one year	15	(22,432)	-	(22,432)	(23,315)
		<u>(22,432)</u>	<u>-</u>	<u>(22,432)</u>	<u>(23,315)</u>
Net current assets / (liabilities)		<u>351,574</u>	<u>1,901</u>	<u>353,475</u>	<u>391,576</u>
TOTAL NET ASSETS		<u>733,476</u>	<u>12,301</u>	<u>745,777</u>	<u>789,357</u>
FUND BALANCES					
Unrestricted Funds	17				
General funds		348,960	-	348,960	380,872
Designated funds		384,516	-	384,516	395,807
		<u>733,476</u>	<u>-</u>	<u>733,476</u>	<u>776,679</u>
Restricted Funds		<u>-</u>	<u>12,301</u>	<u>12,301</u>	<u>12,678</u>
		<u>733,476</u>	<u>12,301</u>	<u>745,777</u>	<u>789,357</u>

Differences of £1 may appear in these accounts due to rounding.

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Nigel Atkinson
Nigel Atkinson (Jun 4, 2025 14:08 GMT+1)

REV. NIGEL ATKINSON

Date: Jun 4, 2025

Charity number: 1131500

The notes on page 17-27 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The Parochial Church Council of St John the Baptist Knutsford is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the Church Hill Café and from lettings of the Church Centre.

Investment income represents income generated by the charity's assets and includes bank interest.

Other income comprises gains arising from the disposal of tangible fixed assets.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £5,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 75 years after taking account of the building's residual value
Long leasehold property	Over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Leasehold improvements	Upon completion, over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Equipment	Over 3 to 15 years, depending on expected useful life.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	193,078	216,437
Other grants receivable	769	2,368
Income tax recoverable	39,055	31,654
	<u>232,902</u>	<u>250,459</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	-	329
Fees	3,882	5,214
St John's Toft	8,203	8,424
Church organisations	1,907	1,184
Miscellaneous income	1,508	1,422
	<u>15,500</u>	<u>16,573</u>

5 Income from other trading activities

	2024	2023
	£	£
Church Hill Café	44,525	47,930
Church and centre hire	14,620	13,289
	<u>59,145</u>	<u>61,218</u>

6 Investment income

	2024	2023
	£	£
Bank interest	8,488	5,257
	<u>8,488</u>	<u>5,257</u>

7 Other income

	2024	2023
	£	£
Gains on disposal of:		
tangible fixed assets	-	276,793
	<u>-</u>	<u>276,793</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	122,209	116,389
Staff costs	58,687	23,850
Vicar's expenses	2,614	3,253
Other staff expenses	3,369	2,645
Vergers and organist fees	816	921
Church organisations	2,972	694
Music fund	2,828	1,002
Youth and children's work	1,345	713
Home groups and church courses	622	1,226
Church events	1,890	1,012
Service fees	150	155
Fees payable to the diocese	873	1,378
Other ministry costs	2,116	2,585
	<u>200,491</u>	<u>155,825</u>
Property expenses:		
Church running expenses	36,274	35,384
Gas and electricity for church and centre	12,556	10,499
Centre maintenance and costs	630	150
Depreciation of church centre	4,000	4,000
Depreciation of equipment	1,478	1,478
Vicar's housing costs	7,772	8,721
Associate Minister's housing costs	4,361	-
Grove Park costs	1,044	4,386
Interest on Grove Park value linked loan	2,393	2,393
Lilac Avenue	-	795
Major maintenance costs	-	7,030
	<u>70,510</u>	<u>74,835</u>
Grants payable (note 8c)	33,715	31,753
	<u>304,716</u>	<u>262,412</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,840	3,780
Other	-	-
	<u>3,840</u>	<u>3,780</u>
Office expenses	5,648	4,735
Publications and publicity	911	614
	<u>10,399</u>	<u>9,129</u>
Total expenditure	<u>315,115</u>	<u>271,542</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,840 (2023: £3,780); in addition the charity paid £1,117 (2023: £987) to Stewardship for payroll bureau and consultancy services.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable expenditure (continued)

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grant payments for UK mission	20,615	-	20,615
Grant payments for overseas mission	13,100	-	13,100
	<u>33,715</u>	<u>-</u>	<u>33,715</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grant payments for UK mission	18,041	-	18,041
Grant payments for overseas mission	13,712	-	13,712
	<u>31,752</u>	<u>-</u>	<u>31,752</u>

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Crosslinks	13,500	13,500
Growing Young Disciples	1,500	1,500
St Peter's Church Rock Ferry	3,000	3,000
Hope Central	5,269	5,868
UCCF	2,000	2,000
North West Partnership	1,500	1,500
SPUC	-	1,332
Christ Church Stockport	3,000	-
See Ability First	1,600	675
St Anna's Church	1,100	-
Grants to institutions for less than £1,000 each	1,246	3,053
	<u>33,715</u>	<u>31,752</u>

9 Other trading expenditure

	2024	2023
	£	£
Church Hill Café expenditure	13,426	17,216
Church Hill Café salaries	32,101	37,631
	<u>45,527</u>	<u>54,848</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages and salaries	88,759	60,506
Pension costs	2,029	975
	<u>90,788</u>	<u>61,481</u>

The average monthly number of employees during the year was 9 (2023: 6). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

Rev. Nigel Atkinson and Rev. Tom Hollingsbee (clergy members of the PCC) receive stipends from the Diocese and so are not employees of the PCC; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. These clergy are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 8 'Charitable expenditure'. The charity also reimbursed expenses to these clergy; again these costs are disclosed in note 8 'Charitable expenditure' under the heading 'Clergy expenses'.

No other member of the PCC received employment benefits in either the current or preceding year.

11 Tangible fixed assets

	Freehold Property £	Long Leasehold Property £	Long Leasehold Improvements £	Fixtures, fittings and equipment £	Total 2024 £
Cost					
At 1 January 2024	300,000	96,000	109,084	22,175	527,259
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	<u>300,000</u>	<u>96,000</u>	<u>109,084</u>	<u>22,175</u>	<u>527,259</u>
Accumulated depreciation					
At 1 January 2024	128,000	-	-	1,478	129,478
Charge for the year	4,000	-	-	1,478	5,478
Eliminated on disposal	-	-	-	-	-
At 31 December 2024	<u>132,000</u>	<u>-</u>	<u>-</u>	<u>2,957</u>	<u>134,957</u>
Net book value					
At 31 December 2024	<u>168,000</u>	<u>96,000</u>	<u>109,084</u>	<u>19,218</u>	<u>392,302</u>
At 31 December 2023	<u>172,000</u>	<u>96,000</u>	<u>109,084</u>	<u>20,697</u>	<u>397,781</u>

Freehold property is stated at historic cost and comprises the Church Centre attached to the Church.

The leasehold property at 92 Grove Park is held on a 999 year lease expiring in 2948 and is now occupied by the Associate Vicar under normal clergy arrangements. The lease of 92 Grove Park is included at 74.4% of historic cost as this property is subject to an arrangement with the Church Commissioners (known as a Value Linked Loan) whereby if the property is sold 25.6% of the proceeds will be payable to the Church Commissioners. While this arrangement represents an equity share of 25.6% of the ownership, interest is also payable on the original Church Commissioners investment. This interest is shown in note 8a above. Following completion of the development work at the property in 2022-2023, negotiations are ongoing to amend the Church Commissioners' interest in the property. Pending an outcome to these discussions, the value to the long leasehold improvements at the property has been capitalised at full cost.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Debtors

	2024	2023
	£	£
Falling due within one year:		
Tax recoverable	9,642	15,475
Other debtors	4,125	6,598
	<u>13,767</u>	<u>22,073</u>

13 Current asset investments

	2024	2023
	£	£
Cash equivalent deposits	344,926	375,802
	<u>344,926</u>	<u>375,802</u>

14 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	17,215	17,016
	<u>17,215</u>	<u>17,016</u>

15 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	5,092	5,035
Accruals	3,840	3,780
Grant obligations	13,500	14,500
	<u>22,432</u>	<u>23,315</u>

16 Pension commitments

During the year employer's pension contributions totalling £2,029 (2023: £975) were payable to defined contribution personal pension schemes. Pension contributions of £nil (2023: nil) were owing at the balance sheet date.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Mission giving	-	418	(30,695)	30,277	-	-
Café	-	44,525	(45,527)	1,002	-	-
Tiny Tots (formerly OASIS)	3,182	1,358	(2,518)	-	-	2,022
Fixed assets	386,581	-	(4,678)	-	-	381,902
Building reserve	5,000	-	(4,408)	-	-	592
Property refurbishment	1,044	-	(1,044)	-	-	-
	<u>395,807</u>	<u>46,301</u>	<u>(88,871)</u>	<u>31,278</u>	<u>-</u>	<u>384,516</u>
<i>General Unrestricted Funds</i>	<u>380,872</u>	<u>263,890</u>	<u>(265,121)</u>	<u>(31,708)</u>	<u>1,027</u>	<u>348,960</u>
Total Unrestricted Funds	<u><u>776,679</u></u>	<u><u>310,192</u></u>	<u><u>(353,992)</u></u>	<u><u>(430)</u></u>	<u><u>1,027</u></u>	<u><u>733,476</u></u>
<i>Restricted Funds</i>						
Music fund	-	2,398	(2,828)	430	-	-
Reordering fund	149	-	-	-	-	149
Bell restoration	926	549	(454)	-	-	1,022
ACF	136	-	-	-	-	136
Young at heart	100	-	-	-	-	100
Cornerstone	56	2,645	(2,329)	-	-	372
Flower fund	110	252	(240)	-	-	122
Garden pod fund	11,200	-	(800)	-	-	10,400
	<u>12,678</u>	<u>5,844</u>	<u>(6,650)</u>	<u>430</u>	<u>-</u>	<u>12,301</u>
Aggregate of funds	<u><u>789,356</u></u>	<u><u>316,036</u></u>	<u><u>(360,642)</u></u>	<u><u>-</u></u>	<u><u>1,027</u></u>	<u><u>745,777</u></u>

The transfers referred to above were made for the following reasons:

- a) Transfer from General Fund to the Mission Fund to set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects.
- b) Transfer from the General Fund to the Café Fund and Music Fund to cover the year-end deficits.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds		Restricted funds	2024
	General funds	Designated funds	funds	£
	£	£	£	
Tangible fixed assets	-	381,902	10,400	392,302
Debtors	13,767	-	-	13,767
Investments held as current assets	344,926	-	-	344,926
Cash at bank and in hand	12,700	2,614	1,901	17,215
Creditors falling due within one year	(22,432)	-	-	(22,432)
	<u>348,960</u>	<u>384,516</u>	<u>12,301</u>	<u>745,777</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£
<i>Designated Funds</i>						
Mission giving	-	-	(30,950)	30,950	-	-
Café	-	47,930	(54,848)	6,918	-	-
OASIS	2,854	1,114	(694)	(91)	-	3,182
Fixed assets	368,500	-	(4,678)	(254,034)	276,793	386,581
Building reserve	5,000	-	-	-	-	5,000
Property refurbishment	85,046	50,000	-	(134,002)	-	1,044
	<u>461,400</u>	<u>99,043</u>	<u>(91,171)</u>	<u>(350,258)</u>	<u>276,793</u>	<u>395,807</u>
<i>General Unrestricted Funds</i>	<u>42,375</u>	<u>221,919</u>	<u>(233,417)</u>	<u>349,995</u>	<u>-</u>	<u>380,872</u>
Total Unrestricted Funds	<u>503,774</u>	<u>320,962</u>	<u>(324,587)</u>	<u>(264)</u>	<u>276,793</u>	<u>776,679</u>
<i>Restricted Funds</i>						
Music fund	423	315	(1,002)	264	-	0
Reordering fund	149	-	-	-	-	149
Bell restoration	856	70	-	-	-	926
ACF	136	-	-	-	-	136
Young at heart	100	-	-	-	-	100
Cornerstone	6	50	-	-	-	56
Flower fund	-	110	-	-	-	110
Garden pod fund	-	12,000	(800)	-	-	11,200
	<u>1,671</u>	<u>12,545</u>	<u>(1,802)</u>	<u>264</u>	<u>-</u>	<u>12,678</u>
Aggregate of funds	<u>505,445</u>	<u>333,507</u>	<u>(326,389)</u>	<u>-</u>	<u>276,793</u>	<u>789,357</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	
	General	Designated	funds	2023
	funds	funds	funds	£
	£	£	£	
Tangible fixed assets	-	386,581	11,200	397,781
Debtors	22,073	-	-	22,073
Investments held as current assets	375,802			375,802
Cash at bank and in hand	6,312	9,226	1,478	17,016
Creditors falling due within one year	(23,315)	-	-	(23,315)
	<u>380,872</u>	<u>395,807</u>	<u>12,678</u>	<u>789,357</u>

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed in the new financial year.

18 Operating lease commitments

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2024	2023
	£	£
Payments falling due:		
Within one year	1,114	1,114
Between one and five years	1,114	2,228
After five years	-	-
	<u>2,228</u>	<u>3,342</u>

During the year the charity was charged £1,351 (2023: £1,114) for its operating lease.

19 Transactions with related parties

During the year the charity:

- received donations totalling £42,300 (2023: £39,480) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- No expenses (2023: £nil) were paid to, or for, non-clergy members of the PCC in related to their duties as such. The reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- £1,500 (2023: £1,500) in grants to Growing Young Disciples, a charity over which PCC member Debbie Woods has significant influence as a trustee.
- £5,269 (2023: £4,284) in grants to Hope Central, a charity over which PCC members Nigel Atkinson and Ian Robertson have significant influence as trustees.
- Jo Dally, who is closely related to Stewart Dally, who is a member of the PCC, received employment benefits totalling £11,692 (2023: £9,710) as the café manager for the charity.

Except as disclosed in note 10 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	227,415	418	5,069	232,902	188,299	50,000	12,160	250,459
Charitable activities	4	13,367	1,358	775	15,500	15,074	1,114	385	16,573
Other trading activities	5	14,620	44,525	-	59,145	13,289	47,930	-	61,218
Investments	6	8,488	-	-	8,488	5,257	-	-	5,257
Other income	7	-	-	-	-	-	276,793	-	276,793
Total income and endowments		263,891	46,301	5,844	316,036	221,919	375,836	12,545	610,301
EXPENDITURE ON:									
Charitable activities:	8	265,121	43,344	6,650	315,115	233,417	36,323	1,802	271,542
Other trading expenditure	9	-	45,527	-	45,527	-	54,848	-	54,848
Total Expenditure		265,121	88,871	6,650	360,642	233,417	91,171	1,802	326,389
Net gains/(losses) on investments		1,027			1,027	-			-
Net income/(expenditure)		(204)	(42,569)	(806)	(43,579)	(11,497)	284,666	10,743	283,911
Transfers between funds	17	(31,708)	31,278	430	-	349,995	(350,258)	264	-
		(31,912)	(11,291)	(377)	(43,579)	338,497	(65,593)	11,007	283,911
Other recognised gains/(losses):									
Other gains/(losses)					-				-
Net movement in funds		(31,912)	(11,291)	(377)	(43,579)	338,497	(65,593)	11,007	283,911
Reconciliation of funds:									
Total funds brought forward		380,872	395,807	12,678	789,356	42,375	461,400	1,671	505,445
Total funds carried forward	17	348,960	384,516	12,301	745,777	380,872	395,807	12,678	789,356

Accounts

ST JOHN THE BAPTIST CHURCH

KNUTSFORD

2023 ANNUAL REPORT



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CHARITY INFORMATION

INCUMBENT

Revd Nigel Atkinson

INDEPENDENT EXAMINER

Lourens du Plessis
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BANKERS

Barclays Bank plc
Leicester
LE87 2BB

PRINCIPAL OFFICE

St John the Baptist Church
Church Office
Church Hill
Knutsford
Cheshire
WA16 6DH

Charity Registration Number 1131500

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The Revd Nigel Atkinson is the Vicar of St John the Baptist Church, Knutsford. Revd Tom Hollingsbee is Associate Vicar for Knutsford and Toft and, since January 2024, Gareth Davies has been our Youth Worker. Revd Helen Eccles also takes on some duties for Knutsford.

BACKGROUND

St John's PCC has the responsibility of co-operating with the Incumbent, the Associate Vicar and the Youth Worker for Knutsford in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In particular it aims to encourage the Church family towards the vision of a Church which:

- Worships joyfully
- Prays faithfully
- Proclaims boldly
- Serves enthusiastically
- Learns diligently
- Uses God's gifts wisely
- Shares lovingly

It also has maintenance responsibilities for the Church and the Church Centre, 92 Grove Park and 6 Lilac Avenue (property sold in May 2023).

MEMBERSHIP OF THE PCC

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The following served as members of the PCC since 1 January 2023:

Incumbent:	Revd Nigel Atkinson
Associate Vicar	Revd Tom Hollingsbee
Readers:	Dr Thain Flowers – Reader Emeritus
Curate:	Revd Helen Eccles
Assistant Curate:	Mel Lacy

Wardens:	Andy Worth Elaine Tamkin
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Representative on General Synod: Debbie Woods

Representatives on the Deanery Synod:	Neil Wall, to April 2023 Sue Broadbent (2022-2025) John Lee (2022-2025) Stewart Dally, from April 2023 (2020-2023) Anne Evans, from April 2023 (2023-2026)
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Elected Members: Steve Kitcher (*ex-officio*) Treasurer
Janet Orchard (*ex-officio*) Safeguarding Officer
Ruth Taylor (*ex-officio*) Finance Officer
Gareth Davies (*ex-officio*) Children, Family & Community Worker
Ken McPhail (2020-2023)
Stewart Dally (2020-2023, 2024-2027)
Rowena Nixon (2020-2023)
Hannah Waller (2020-2023, 2024-2027)
Geoff Locke (2021-2024)
Dave Broadbent (2021-2024, (now *ex-officio*) Premises Manager
John Lee (2022-2025)
Ian Robertson (2022-2025)
Paul Jones (2023-2026)
Christopher Ainsworth (2023-2026)
Emily Pegg (2023-2026)
Eric Waller (2024-2027)

In attendance: Chris Hogg (PCC Secretary, to April 2023)
Hannah Waller (PCC Secretary, from May 2023)

The full PCC met in 2023 on 23rd January, 20th March, 12th June, 17th July, 25th September, 22nd October, and 27th November to deal with normal business. The PCC Committees met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate. The PCC has met five times so far in 2024.

Statement of PCC Responsibilities

Under the Charities Act 2011, the PCC is required to prepare a statement of accounts for each accounting year.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with the Statements of Recommended Practice and the Regulations made under the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities and to provide reasonable assurances that:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

COMMITTEES

The PCC operates through a number of Committees, which meet regularly and report to full meetings of the PCC.

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STANDING COMMITTEE

This is the only committee required by law.

Terms of reference

- a) To deal with emergency matters on behalf of the PCC.
- b) To consider matters of general pastoral and public policy, reporting to Council as appropriate.

Members: Revd Nigel Atkinson (Vicar), Steve Kitcher (Treasurer), Tom Hollingsbee (Associate Vicar), Debbie Woods, Dave Broadbent, Andy Worth (Churchwarden) and Elaine Tamkin (Churchwarden).

FINANCE COMMITTEE

Terms of reference

- a) To keep under review the financial position of the Church.
- b) To formulate the financial policy of the parish (subject to the approval of Council).

Members: Revd Nigel Atkinson (Vicar), Debbie Woods, Andy Worth (Churchwarden) Elaine Tamkin (Churchwarden), Steve Kitcher (Treasurer), Dave Broadbent, Tom Hollingsbee (Associate Vicar).

MISSION COMMITTEE

Terms of reference:

To recommend ways in which the PCC should apply resources to:

- support Bible based witness, teaching and evangelism; and
- encourage interest, understanding, prayer and action in mission amongst all ages of our church family locally, nationally and globally.

Members: Revd Nigel Atkinson, Beki Parratt, Bill Tamkin and Debbie Woods.

BUILDINGS AND MAINTENANCE

Daily church maintenance continues to be covered by dedicated members of the church family and complemented with skilled professional tradesmen when required.

As the church has a Grade II Star listing, all significant works required are carried out by specialist contractors, with oversight from our Church Architects, G Holland Associates.

Church

We still have an issue with effervescence of the wall plaster to the lower levels of the Nave side wall. In conjunction with the architects, we have appointed a contractor to carry out work to install an external

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drain along the wall side, which should assist in the drying of the wall. Once dry, the internal decoration can be completed. This work is planned for early 2024.

The same contractor has also been appointed to stabilise the loose marble floor tiles to the Chancel area. That work will follow on from the external work, again in early 2024.

Routine cleaning of all main roof gullies, drains and drain downspouts continues to be carried out.

Drainage contractors were needed to clear the foul water drain along the Church Centre path.

An ongoing programme of annual testing of Church and Church Centre electrical systems has been carried out and remedial work carried out where needed.

With the assistance of a couple of knowledgeable church family members, the church WiFi has now been upgraded and facilities for digital-giving have been instated.

An in-house programme of work, to ensure improved opening and locking of all external main doors and internal glazed doors, has commenced and will continue in the coming months in 2024.

Quinquennial Inspection

The quinquennial inspection of the church building was undertaken in early 2021. A limited number of urgent repairs, costing in the region of £4-5,000 were identified, and a number of these have been undertaken. A further schedule of repairs is required within 18 months, at a further similar cost, before completion of the necessary programme of works at an estimated final cost of £3-4,000 prior to the next quinquennial inspection.

FABRIC REPORT FOR 2023

Church Centre

The Centre continues to have a significant role in providing meeting rooms for Junior Church, voluntary groups and rooms for hire. As well as the general welfare facilities, it also has a commercial kitchen which supports the operation of the Church Café.

Lilac Avenue

Given the investment needed to bring the house up to standard and the buoyant early-summer housing market, it was decided to sell the property. The house was subsequently sold and the proceeds are to be invested to provide a revenue source for future on-going funding for our youth ministry at St John's.

Grove Park

The work required to bring this property up to standard for our Associate Minister, Tom, and his family has now been completed and I am pleased to say it is now in daily use. In summary, the work carried out was: Removal of all chimneys, installation of all new windows and patio doors, new kitchen and bathroom, new central heating and hot water cistern, full internal decoration, new carpets and flooring, new single floor side extension, installation of garden office pod, exterior decking and garden fence.

As previously stated, it should be remembered that the funds for this work have been through God's provision and have been provided entirely by Church Family, for which we are very grateful. The

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investment in this house will also enable us to approach the Church Commissioners for a possible reduction in their financial interest in the property.

God loves a cheerful giver and with the generosity of both your time and money as a church family, we have endured the trials of last year and can go forward in a better place and as a good witness to the outside world.

Blessings

Dave Broadbent

ELECTORAL ROLL

There are 177 names on the Electoral Roll, a net decrease of five. Twelve new names have been added and seventeen removed.

REVIEW OF ACTIVITIES

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Teaching objectives

St Johns Knutsford is a Church that prioritises the teaching of God's Word. When the Apostle Paul was passing on the Apostolic Ministry to a nervous younger Timothy, he charged him to preach the word "in season and out of season". He wrote, "preach the word; be instant in season, out of season; reprove, rebuke, exhort with all long-suffering and doctrine. For the time will come when they will not endure sound doctrine; but after their own lusts shall they heap to themselves teachers, having itching ears; And they shall turn away their ears from the truth, and shall be turned unto fables". I think what Paul meant by that is that those who are ordained to his Office must not be elated if thousands come to hear because the message is "in season" or despondent if few come to hear because the message is "out of season". What Paul requires is simply that the Bible is taught and preached. We do our imperfect best to fulfil this charge and so we began the year with a sermon series in the Book of Acts that brought us up to Easter. We covered the first six chapters before a brief look at the opening chapters of Genesis. In June and July, we covered the first six chapters of Daniel and in August we had our usual "stand alone" sermons. In September we spent the whole of the Autumn Term going through the Letter to the Hebrews. We held our Remembrance Service on 12th November.

The Evening Service underwent a change during the year. From January to March we looked at the Book of Exodus before spending time in the book of Jonah. In September we changed format of the Evening Service and rather than have an evening's service every week we decided to run God's Big Picture from 10th September to 5th November. This was very well attended and very popular. It traced the story of the whole Bible from Genesis to Revelation to highlight God's plan of salvation. On the 26th of November, the Rt Rev Dr Rob Munro the Bishop of Ebbsfleet came to Baptise and Confirm. It is hoped that, in the future, we will use the Evening Services to run round-table courses.

Nigel Atkinson

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Staffing

There have been changes to the Staffing at St Johns. Chris Gurr left after many years as Office Manager at the end of April. She was replaced by Ruth Foster and Penny Langham. Andrea Preston also joined the Office, at the end of March, to help with finance. Gareth Davies was appointed as Children, Family and Community Worker in January 2024.

Nigel Atkinson

Youth and Children

The Toddler Group, Oasis, has run on Thursday mornings throughout this year and we are very grateful to the extensive team of wonderful leaders who have made this possible. It is wonderful to welcome families into church for play, craft, snacks, Bible story and singing. Special events were held at Easter and Christmas, and these were very well received. This group is very popular and continues to hold a waiting list for new members.

Junior Church has also been led very competently by a team of very dedicated leaders, for whom I give immense thanks. 'Scramblers' (ages 3-5) have used the 'Big Picture Story Bible' and 'Click' notes, 'Explorers' (years 2-5) have used 'Click' material and Pathfinders (years 6-10) have used a combination of 'Click' notes and other resources. We changed the age boundaries of Pathfinders of Explores to take Year 5s, to accommodate the particular ages of children we have. These sessions have taken place on most 'ordinary' Sunday mornings when there hasn't been an 'All-Age' service.

Young people from Years 7-13 met on Thursday evenings during term time in 'The Drop' for a Youth Discipleship Group. This year they've delved into the 'Soul' material from Christianity Explored Ministries, explored the book of Colossians and have undertaken some question-and-answer sessions together. There has also been a fun cycle of socials throughout the year encompassing several 'robust' games of Mafia, at which the Youth are alarmingly good

One highlight of the year was a weekend away, where fourteen Youths went away to Yorkshire camps, where they had a wonderful time immersed in fun, games and excellent teaching on '3 things Jesus achieved on the cross'.

We were also delighted to prepare a number of our Youth for Baptism and Confirmation services. In the service eight of our youth and children were baptised and/or confirmed on the night. Which was a wonderful occasion for joy and testimony to God's continued work amongst us.

Finally, we are excited for the arrival of our new children's family and community worker, Gareth Davies who will start with us early in 2024. Do continue to pray for him and give thanks, along with me, for the small but dedicated team of volunteers who have sacrificed so much time to sustain our ministry to our children and young people in the absence of a paid worker to youth and children.

Tom Hollingsbee

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Safeguarding

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

During 2023, we can again be grateful that there have been no incidents that required formally reporting to the Safeguarding Office at Chester Diocese.

Each member of the PCC has completed the 'Basic Awareness' and 'Foundation' training modules, as requested by the Bishop of Birkenhead.

This free training is provided by the Church of England and can be accessed at:

<http://safeguardingtraining.cofeportal.org/>

My time as the St John's PSO has now come to an end and Janet Orchard has taken over.

In accordance with recent Chester Diocese guidance, she can be contacted on the new email address Safeguarding@stjohnsknutsford.org.uk

Andrew Worth

Small Groups

It has been a year of continued consolidation and growth for the Small Groups. We currently run five groups; four mixed groups that met in the evening in each other's homes and one women's group that met in the daytime at church. These groups each matched their Bible studies to the morning sermon series, studying Acts and Hebrews, with one term spent reading the book 'The Plausibility Problem' by Ed Shaw.

Stories of encouragement and support as well as growth and challenge are coming from many of the groups, which is wonderful to hear. Each group has its distinct flavour, but it's encouraging to hear how relationships have continued to deepen. It has been noted how the deepening of these relationships is paving the way for deeper spiritual relationships which foster the growth we need. The Women's Community Group has continued to flourish, with attendance consistently above 20 and continues to attract women from many walks of life. We're excited to see how we can look to explore the development of this key ministry over the next year.

My thanks to all the leaders who so tirelessly serve the groups with such wise, pastoral hearts.

Tom Hollingsbee

Mission Report

As a Mission Team, we seek to try to meet quarterly to pray and look at Mission locally, in this country and worldwide. Worldwide, Wanyeki and Mary have retired from their ministry at St Julian's in Kenya. We have been in touch with Crosslinks and are glad to hear that George, Zablon and Peter, are carrying on the teaching and leader's ministry at St Julian's. They are now a Crosslinks partner and we will be supporting them through Crosslinks. We continue to support Jirka and Keira in the Czech Republic.

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In this country, this past year, we have continued to support St Peter's Rock Ferry, 'Growing Young Disciples' and have made some mission funds available for the local ministry of Hope Central.

Joseph and Hannah Adams are now on long-term mission in Tanzania with CMS and working with Neema Crafts who support adults with disabilities. In February, we had a Cornerstone Coffee Morning to support this work in Tanzania and a local charity 'Right to Life'.

Looking forward, please pray for wisdom for how the mission team move forward, looking at who we support this coming year.

Beki Parratt

Church Hill Café, April '23 - March '24

This year has been one of change in the Church Café. Bianca planned and established the Café eight years ago, ensuring it was run to the highest standards of hygiene, with a vision of service to the Church Family and community. In March '23 Bianca retired from St John's and moved to her new life with Richard and the family in Handforth. We cannot fail to be grateful for her outstanding contribution and legacy.

In April 2023, we appointed Owen Hui as chef and Café manager. His appointment was an answer to fervent prayer, as the hospitality industry was, and is, continuing to experience severe difficulties in recruitment. Owen was born in Hong Kong but has lived in the UK for more than twenty years. Four years ago he became a Christian and he shared his amazing testimony with the Church Family when he started work in the café. He loves Jesus and his main motivation in working in the café is to share that love with as many people as possible. He is also an amazing chef.

The Café was always intended to be part of St John's welcome and outreach to the people of Knutsford. Over the last year, however, it has been felt that changes were necessary to make this more of a reality. As our hours of opening largely exclude working people and families, a decision has been taken to open the Café on a Saturday. In order to staff this, the Café is temporarily closed on a Monday, a very quiet day, and we have employed three young people from our Youth Group, Emma, Alice and Imogen to work with Owen as Saturday staff. Owen, Jo and Tetiana continue to work from Tuesday to Friday. These changes will be reviewed at Easter.

The Café would not be able to function without our dedicated group of volunteers, some of whom have been working for many years. It has been pleasant to get to know some of Owen's Hong Kong compatriots when they have helped in the Café and we have been asked to take on some students from local schools in work experience placements. Some regular volunteers are planning to retire this year and we continue to look for others willing to take this work forward.

A steering group has been established to oversee the Café operation, plan future changes and to develop and extend the original vision of the Café.

Elaine Tamkin, Owen and Jo Dally

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Marriage Preparation

Over the course of year there were two weddings. All the couples did Marriage Preparation with Tom or Nigel.

Funerals

There were six funerals in 2023.

FINANCE

In 2023, income increased by £240,827 to £610,301, mainly as a result of the gain on the sale of the property at Lilac Avenue. Expenditure decreased by £5,374 to £326,389. As a result, the surplus for the year increased by £246,200 to £283,911. However, these figures exclude the capitalised expenditure on the completion of the development work at Grove Park, which totalled £73,754 (2022: £57,505).

At year-end unrestricted general cash reserves, including current asset investments, amounted to £382,114 (2022: £45,902). Designated cash reserves were £9,226 (2022: £55,552) and restricted cash reserves were £1,478 (2022: £1,671). Full details of the various funds are set out in note 17 to the accounts.

The PCC set aside 10% of regular and unrestricted giving for mission purposes in the unrestricted Mission Giving Fund. These transfers totalled £30,919 (2022: £14,975). Mission giving is detailed in note 8c to the financial statements.

The refurbishment project for Grove Park has been a significant piece of work over the last two years and has been funded through generous donations from the church family amounting to £50,000 in 2023 and £111,411 in 2022 (including gift aid). Total spending on the project was £73,754 in 2023 and £81,217 in 2022.

The Parish Share paid in 2023 was £116,389 (2022: £ 112,999).

INVESTMENT POLICY

The Church's funds are held as cash in a variety of accounts. These include current and savings accounts with Barclays. Proceeds of sale from Lilac Avenue are currently invested in short-term fixed-interest deposits through the CAF Charity Deposit Platform.

The Church does not currently invest in equity funds. An Investment Sub-Group has been set up and will be considering alternative medium risk equity-linked investments for a portion of the funds.

RESERVES

PCC has maintained its Reserves Policy. The target level of reserves should represent available cash held in unrestricted funds (excluding the Mission Fund) and a minimum target of £60,000 is the most appropriate target, based on an assessment of key financial risks.

At year-end the total unrestricted cash reserves were £5,777. However, the church also had designated unrestricted cash reserves, including current asset investments, of £385,563, so that the total unrestricted

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reserves exceeded the minimum requirement. In May, the Lilac Avenue property was sold, releasing significant unrestricted cash reserves. An analysis of all Church funds is included in the Financial Statements note 17.

FIXED ASSETS

In the opinion of the PCC, the market value of the land and buildings exceeds the amount at which they are stated in the accounts but they are unable to quantify the excess. The sale of Lilac Avenue for £380,000, provided net sale proceeds of £373,293.

RISK ASSESSMENT

The financial stability of the Church depends to a significant extent on the giving of the church family and our ability to balance this and other sources of income in line with expenditure.

With a historical church building, unexpected repair costs will arise from time to time. The Maintenance Group assists the Church and the PCC to maintain the buildings which the Church owns and for which it is responsible. These are the Church, Church Centre, 92 Grove Park and 6 Lilac Avenue (property sold in May). This enables necessary work to be highlighted and planned through the budget process.

CONCLUSION

St Johns has had another busy year. We are thankful for the continued efforts from everyone involved in organising and running various church services and associated activities throughout the year.

We maintained another resilient financial performance. We continued to pay close attention to discretionary spending wherever possible. Income was around 91% higher than last year (10% lower if the sale of Lilac Ave is excluded), while expenditure was around 3% higher, including the refurbishment of Grove Park.

The outcome for the year was very satisfactory, given all that we achieved, and we are anticipating higher levels of activity in 2024.

Nigel Atkinson

Revd Nigel Atkinson, 2023

26 September 2024

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 14 to 30 following, which have been prepared on the basis of the accounting policies set out on pages 18 to 20.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 3 October 2024

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	238,299	12,160	250,459	280,336
Charitable activities	4	16,188	385	16,573	22,411
Other trading activities	5	61,218	-	61,218	66,625
Investments	6	5,257	-	5,257	101
Other income	7	276,793	-	276,793	-
Total income and endowments		597,756	12,545	610,301	369,474
EXPENDITURE ON:					
Charitable activities	8	269,740	1,802	271,542	287,683
Other trading expenditure	9	-	-	-	-
Other		54,848	-	54,848	44,080
Total expenditure		324,587	1,802	326,389	331,763
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		273,168	10,743	283,911	37,711
Transfers between funds	17	(264)	264	-	-
Net movement in funds		272,904	11,007	283,911	37,711
Reconciliation of funds:					
Total funds brought forward		503,774	1,671	505,445	467,734
Total funds carried forward	17	776,678	12,678	789,356	505,445

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 18-29 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	11	386,581	11,200	397,781	426,005
		<u>386,581</u>	<u>11,200</u>	<u>397,781</u>	<u>426,005</u>
CURRENT ASSETS					
Debtors	12	22,073	-	22,073	25,241
Investments	13	375,802	-	375,802	-
Cash at bank and in hand	14	15,539	1,478	17,016	103,125
		<u>413,414</u>	<u>1,478</u>	<u>414,891</u>	<u>128,367</u>
CREDITORS: Amounts falling due within one year	15	(23,315)	-	(23,315)	(48,926)
		<u>390,098</u>	<u>1,478</u>	<u>391,576</u>	<u>79,440</u>
Net current assets / (liabilities)					
		<u>390,098</u>	<u>1,478</u>	<u>391,576</u>	<u>79,440</u>
TOTAL NET ASSETS		<u>776,679</u>	<u>12,678</u>	<u>789,357</u>	<u>505,445</u>
FUND BALANCES					
Unrestricted Funds	17				
General funds		380,872	-	380,872	42,375
Designated funds		395,807	-	395,807	461,400
		<u>776,679</u>	<u>-</u>	<u>776,679</u>	<u>503,774</u>
Restricted Funds		<u>-</u>	<u>12,678</u>	<u>12,678</u>	<u>1,671</u>
		<u>776,679</u>	<u>12,678</u>	<u>789,357</u>	<u>505,445</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Nigel Atkinson

REV. NIGEL ATKINSON

Date: 26 September 2024

Charity number: 1131500

The notes on page 18-29 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
FOR THE YEAR ENDED 31 DECEMBER 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>(15,103)</u>	<u>66,427</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,257	101
Proceeds from the sale of property, plant and equipment		373,293	-
Purchase of property, plant and equipment		(73,754)	(57,505)
Purchase of investments		<u>(375,802)</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>(71,006)</u>	<u>(57,404)</u>
Change in cash and equivalents in the reporting period		(86,109)	9,024
Cash and equivalents at the beginning of the year	b	103,125	94,102
Change in cash and equivalents due to exchange rate movements		-	-
Cash and cash equivalents at the end of the year	b	<u>17,016</u>	<u>103,125</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	103,125	(86,109)	17,016
Total net funds / (debt)	<u>103,125</u>	<u>(86,109)</u>	<u>17,016</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
FOR THE YEAR ENDED 31 DECEMBER 2023
NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	283,911	37,711
Adjustments for:		
Depreciation charges and provisions for impairment	5,478	4,000
Dividends, interest and rents from investments	(5,257)	(101)
Loss/(profit) on the sale of fixed assets	(276,793)	-
(Increase)/decrease in debtors	3,168	(5,211)
Increase/(decrease) in creditors	(25,611)	30,029
<i>Net cash provided by (used in) operating activities</i>	<u>(15,103)</u>	<u>66,427</u>

Note b: Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank with immediate access	17,016	103,045
Petty cash	-	80
Total cash and cash equivalents	<u>17,016</u>	<u>103,125</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The Parochial Church Council of St John the Baptist Knutsford is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities]. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities, particularly [XX activities]. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the Church Hill Café and from lettings of the Church Centre.

Investment income represents income generated by the charity's assets and includes bank interest.

Other income comprises gains arising from the disposal of tangible fixed assets.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (continued)

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £5,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 75 years after taking account of the building's residual value
Long leasehold property	Over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Leasehold improvements	Upon completion, over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Equipment	Over 3 to 15 years, depending on expected useful life.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	216,437	229,843
Other grants receivable	2,368	828
Income tax recoverable	31,654	49,665
	<u>250,459</u>	<u>280,336</u>

4 Income from charitable activities

	2023	2022
	£	£
Church retreats and events	329	2,931
Fees	5,214	8,749
St John's Toft	8,424	7,734
Church organisations	1,184	2,265
Miscellaneous income	1,422	732
	<u>16,573</u>	<u>22,411</u>

5 Income from other trading activities

	2023	2022
	£	£
Church Hill Café	47,930	45,116
Church and centre hire	13,289	13,720
Rental of residential properties	-	7,789
	<u>61,218</u>	<u>66,625</u>

6 Investment income

	2023	2022
	£	£
Bank interest	5,257	101
	<u>5,257</u>	<u>101</u>

7 Other income

	2023	2022
	£	£
Gains on disposal of: tangible fixed assets	276,793	-
	<u>276,793</u>	<u>-</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	116,389	112,999
Staff costs	23,850	29,030
Vicar's expenses	3,253	3,167
Other staff expenses	2,645	4,414
Vergers and organist fees	921	1,413
Church organisations	694	984
Music fund	1,002	230
Youth and children's work	713	1,022
Home groups and church courses	1,226	120
Church events	1,012	315
Service fees	155	1,187
Fees payable to the diocese	1,378	2,988
Other ministry costs	2,585	863
	<u>155,825</u>	<u>158,732</u>
Property expenses:		
Church running expenses	35,384	15,607
Gas and electricity for church and centre	10,499	9,200
Centre maintenance and costs	150	2,358
Depreciation of church centre	4,000	4,000
Depreciation of equipment	1,478	-
Vicar's housing costs	8,721	6,179
Associate Minister's housing costs	-	21,591
Grove Park costs	4,386	26,234
Interest on Grove Park value linked loan	2,393	2,353
Lilac Avenue	795	1,614
Major maintenance costs	7,030	-
	<u>74,835</u>	<u>89,135</u>
Grants payable (note 8c)	31,753	29,431
	<u>262,412</u>	<u>277,299</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,780	3,600
Other	-	-
	<u>3,780</u>	<u>3,600</u>
Office expenses	4,735	5,729
Publications and publicity	614	1,055
	<u>9,129</u>	<u>10,384</u>
Total expenditure	<u>271,542</u>	<u>287,683</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,780 (2022: £3,600); in addition the charity paid £987 (2022: £810) to Stewardship for payroll bureau and consultancy services.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable expenditure (continued)

c Grants payable

	Institutions	Individuals	2023
	£	£	£
Grant payments for UK mission	18,041	-	18,041
Grant payments for overseas mission	13,712	-	13,712
	<u>31,752</u>	<u>-</u>	<u>31,752</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grant payments for UK mission	17,431	-	17,431
Grant payments for overseas mission	12,000	-	12,000
	<u>29,431</u>	<u>-</u>	<u>29,431</u>

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Crosslinks	13,500	13,500
Growing Young Disciples	1,500	1,500
St Peter's Church Rock Ferry	3,000	3,000
Hope Central	4,284	5,868
UCCF	2,000	2,000
North West Partnership	1,500	1,500
SPUC	-	1,332
Christ Church Stockport	3,000	-
St Anna's Church	1,000	-
Grants to institutions for less than £1,000 each	1,968	731
	<u>31,752</u>	<u>29,431</u>

9 Other trading expenditure

	2023	2022
	£	£
Church Hill Café expenditure	17,216	15,041
Church Hill Café salaries	37,631	29,038
	<u>54,848</u>	<u>44,080</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2023	2022
	£	£
Gross wages and salaries	60,506	56,791
Pension costs	975	1,278
	<u>61,481</u>	<u>58,069</u>

The average monthly number of employees during the year was 6 (2022: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

Rev. Nigel Atkinson and Rev. Tom Hollingsbee (clergy members of the PCC) receive stipends from the Diocese and so are not employees of the PCC; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. These clergy are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 7 'Charitable expenditure'. The charity also reimbursed expenses to these clergy; again these costs are disclosed in note 8 'Charitable expenditure' under the heading 'Clergy expenses'.

No other member of the PCC received employment benefits in either the current or preceding year.

11 Tangible fixed assets

	Freehold Property £	Long Leasehold Property £	Long Leasehold Improvements £	Fixtures, fittings and equipment £	Total 2023 £
Cost					
At 1 January 2023	396,500	96,000	35,330	22,175	550,005
Additions	-	-	73,754	-	73,754
Disposals	(96,500)	-	-	-	(96,500)
At 31 December 2023	<u>300,000</u>	<u>96,000</u>	<u>109,084</u>	<u>22,175</u>	<u>527,259</u>
Accumulated depreciation					
At 1 January 2023	124,000	-	-	-	124,000
Charge for the year	4,000	-	-	1,478	5,478
Eliminated on disposal	-	-	-	-	-
At 31 December 2023	<u>128,000</u>	<u>-</u>	<u>-</u>	<u>1,478</u>	<u>129,478</u>
Net book value					
At 31 December 2023	<u>172,000</u>	<u>96,000</u>	<u>109,084</u>	<u>20,697</u>	<u>397,781</u>
At 31 December 2022	<u>272,500</u>	<u>96,000</u>	<u>35,330</u>	<u>22,175</u>	<u>426,005</u>

Freehold property is stated at historic cost and comprise the Church Centre attached to the Church. A residential property at 6 Lilac Avenue was sold in May 2023 and a gain on the balance sheet value has been recognised in note 7.

The leasehold property at 92 Grove Park is held on a 999 year lease expiring in 2948 and was rented from the church by the former Associate Minister until July 2022. It is now occupied by the Associate Vicar under normal clergy arrangements. The lease of 92 Grove Park is included at 74.4% of historic cost as this property is subject to an arrangement with the Church Commissioners (known as a Value Linked Loan) whereby if the property is sold 25.6% of the proceeds will be payable to the Church Commissioners. While this arrangement represents an equity share of 25.6% of the ownership, interest is also payable on the original Church Commissioners investment. This interest is shown in note 8a above. Following completion of the development work at the property, negotiations are ongoing to amend the Church Commissioners' interest in the property.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Debtors

	2023	2022
	£	£
Falling due within one year:		
Tax recoverable	15,475	22,241
Other debtors	6,598	3,000
	<u>22,073</u>	<u>25,241</u>

13 Current asset investments

	2023	2022
	£	£
Cash equivalent deposits	375,802	-
	<u>375,802</u>	<u>-</u>

14 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	17,016	103,045
Petty cash	-	80
	<u>17,016</u>	<u>103,125</u>

15 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	5,035	23,826
Accruals	3,780	3,600
Grant obligations	14,500	21,500
	<u>23,315</u>	<u>48,926</u>

16 Pension commitments

During the year employer's pension contributions totalling £975 (2022: £1,278) were payable to defined contribution personal pension schemes. Pension contributions of £nil (2022: nil) were owing at the balance sheet date.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Mission giving	-	-	(30,950)	30,950	-	-
Café	-	47,930	(54,848)	6,918	-	-
OASIS	2,854	1,114	(694)	(91)	-	3,182
Fixed assets	368,500	-	(4,678)	(254,034)	276,793	386,581
Building reserve	5,000	-	-	-	-	5,000
Property refurbishment	85,046	50,000	-	(134,002)	-	1,044
	<u>461,400</u>	<u>99,043</u>	<u>(91,171)</u>	<u>(350,258)</u>	<u>276,793</u>	<u>395,807</u>
<i>General Unrestricted Funds</i>	<u>42,375</u>	<u>221,919</u>	<u>(233,417)</u>	<u>349,995</u>	<u>-</u>	<u>380,872</u>
Total Unrestricted Funds	<u>503,774</u>	<u>320,962</u>	<u>(324,587)</u>	<u>(264)</u>	<u>276,793</u>	<u>776,679</u>
<i>Restricted Funds</i>						
Music fund	423	315	(1,002)	264	-	-
Reordering fund	149	-	-	-	-	149
Bell restoration	856	70	-	-	-	926
ACF	136	-	-	-	-	136
Young at heart	100	-	-	-	-	100
Cornerstone	6	50	-	-	-	56
Flower fund	-	110	-	-	-	110
Garden pod fund	-	12,000	(800)	-	-	11,200
	<u>1,671</u>	<u>12,545</u>	<u>(1,802)</u>	<u>264</u>	<u>-</u>	<u>12,678</u>
Aggregate of funds	<u>505,445</u>	<u>333,507</u>	<u>(326,389)</u>	<u>-</u>	<u>276,793</u>	<u>789,356</u>

The transfers referred to above were made for the following reasons:

- Transfer from General Fund to the Mission Fund to set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that the balance of the funds designated for this purpose will be distributed in the new financial year.
- Transfer from the General Fund to the Café Fund and Music Fund to cover the year-end deficits.
- Transfer from the Fixed Assets Fund to the General Fund of the net sale proceeds from Lilac Avenue.
- Transfer from the Property Refurbishment Fund to the Fixed Assets Fund following the completion of the development works at Grove Park.
- Transfer from the Property Refurbishment Fund to the General Fund of the surplus cash balance following completion of the development works at Grove Park.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Funds (continued)

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	-	386,581	11,200	397,781
Debtors	22,073	-	-	22,073
Investments held as current assets	375,802	-	-	375,802
Cash at bank and in hand	6,312	9,226	1,478	17,016
Creditors falling due within one year	(23,315)	-	-	(23,315)
	<u>380,872</u>	<u>395,807</u>	<u>12,678</u>	<u>789,357</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Mission giving	4,000	-	(25,772)	21,772	-	-
Café	-	45,225	(45,490)	265	-	-
OASIS	8,014	1,330	(441)	(6,050)	-	2,854
Fixed assets	372,500	-	(4,000)	-	-	368,500
Building reserve	5,000	-	-	-	-	5,000
Property refurbishment	-	93,937	(23,667)	14,776	-	85,046
	<u>389,514</u>	<u>140,492</u>	<u>(99,370)</u>	<u>30,762</u>	<u>-</u>	<u>461,400</u>
<i>General Unrestricted Funds</i>	<u>60,538</u>	<u>225,606</u>	<u>(226,747)</u>	<u>(17,022)</u>	<u>-</u>	<u>42,375</u>
Total Unrestricted Funds	<u>450,052</u>	<u>366,099</u>	<u>(326,116)</u>	<u>13,740</u>	<u>-</u>	<u>503,774</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Funds (continued)

Restricted Funds

Church and Centre refurbishment	15,656	-	(880)	(14,776)	-	0
Music fund	886	400	(863)	-	-	423
Reordering fund	149	-	-	-	-	149
Bell restoration	700	699	(543)	-	-	856
ACF	136	-	-	-	-	136
Young at heart	100	-	-	-	-	100
Cornerstone	54	1,691	(2,739)	1,000	-	6
Special donations	-	391	(391)	-	-	-
Flower fund	-	195	(231)	36	-	-
	<u>17,682</u>	<u>3,375</u>	<u>(5,646)</u>	<u>(13,740)</u>	<u>-</u>	<u>1,671</u>
Aggregate of funds	<u>467,734</u>	<u>369,474</u>	<u>(331,762)</u>	<u>-</u>	<u>-</u>	<u>505,445</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2022
	General funds	Designated funds		
	£	£	£	£
Tangible fixed assets	-	426,005	-	426,005
Debtors	25,241	-	-	25,241
Cash at bank and in hand	45,902	55,552	1,671	103,125
Creditors falling due within one year	(28,769)	(20,158)	-	(48,926)
	<u>42,375</u>	<u>461,400</u>	<u>1,671</u>	<u>505,445</u>

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed in the new financial year.

18 Operating lease commitments

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2023	2022
	£	£
Payments falling due:		
Within one year	1,114	1,114
Between one and five years	2,228	3,342
After five years	-	-
	<u>3,342</u>	<u>4,456</u>

During the year the charity was charged £1,114 (2022: £1,060) for its operating lease.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Capital commitments

	2023	2022
	£	£
Contracted for but not provided for by the balance sheet date (because the related assets had not been delivered by the year-end)	<u>-</u>	<u>71,872</u>

20 Transactions with related parties

During the year the charity:

- a) received donations totalling £39,480 (2022: £56,560) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2022: £nil) were paid to, or for, non-clergy members of the PCC in related to their duties as such. The reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- c) £1,500 (2022: £1,500) in grants to Growing Young Disciples, a charity over which PCC member Debbie Woods has significant influence as a trustee.
- d) £4,284 (2022: £5,868) in grants to Hope Central, a charity over which PCC members Nigel Atkinson and Ian Robertson have significant influence as trustees.
- e) Jo Dally, who is closely related to Stephen Dally, who is a member of the PCC, received employment benefits totalling £9,710 (2022: £12,217) for providing administrative services to the charity.

Except as disclosed in note 10 'Analysis of staff costs', there have been no other transactions with related parties during the year.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023 £	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £	2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	188,299	50,000	12,160	250,459	183,024	93,937	3,375	280,336
Charitable activities	4	15,074	1,114	385	16,573	21,081	1,330	-	22,411
Other trading activities	5	13,289	47,930	-	61,218	21,400	45,225	-	66,625
Investments	6	5,257	-	-	5,257	101	-	-	101
Other income	7	-	276,793	-	276,793	-	-	-	-
Total income and endowments		221,919	375,836	12,545	610,301	225,606	140,492	3,375	369,474
EXPENDITURE ON:									
Charitable activities:	8	233,417	36,323	1,802	271,542	226,747	55,290	5,646	287,683
Other trading expenditure	9	-	54,848	-	54,848	-	44,080	-	44,080
Total Expenditure		233,417	91,171	1,802	326,389	226,747	99,370	5,646	331,763
Net income/(expenditure)		(11,497)	284,666	10,743	283,911	(1,141)	41,123	(2,271)	37,711
Transfers between funds	17	349,995	(350,258)	264	-	(17,022)	30,762	(13,740)	-
Net movement in funds		338,497	(65,593)	11,007	283,911	(18,163)	71,885	(16,011)	37,711
Reconciliation of funds:									
Total funds brought forward		42,374	461,400	1,671	505,445	60,538	389,514	17,682	467,734
Total funds carried forward	17	380,871	395,807	12,678	789,356	42,374	461,400	1,671	505,445

Accounts

ST JOHN THE BAPTIST CHURCH
KNUTSFORD
2022 ANNUAL REPORT



St John the Baptist Church, Knutsford

ANNUAL REPORT 2022

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CHARITY INFORMATION

INCUMBENT

Revd Nigel Atkinson

INDEPENDENT EXAMINER

Lourens du Plessis
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BANKERS

Barclays Bank plc
Leicester
LE87 2BB

PRINCIPAL OFFICE

St John the Baptist Church
Church Office
Church Hill
Knutsford
Cheshire
WA16 6DH

Charity Registration Number 1131500

St John the Baptist Church, Knutsford

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The Revd Nigel Atkinson is the Vicar of St John the Baptist Church, Knutsford. Revd Tom Hollingsbee is Associate Vicar for Knutsford and Toft, and Hannah Dobson is our Youth Worker. Revd Helen Eccles, Deacon for Toft, also takes on some duties for Knutsford.

BACKGROUND

St John's PCC has the responsibility of co-operating with the Incumbent, the Associate Vicar and the Youth Worker for Knutsford in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In particular it aims to encourage the Church family towards the vision of a Church which:

- Worships joyfully
- Prays faithfully
- Proclaims boldly
- Serves enthusiastically
- Learns diligently
- Uses God's gifts wisely
- Shares lovingly

It also has maintenance responsibilities for the Church and the Church Centre, 92 Grove Park and 6 Lilac Avenue.

MEMBERSHIP OF THE PCC

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Incumbent:	Revd Nigel Atkinson
Associate Vicar	Revd Tom Hollingsbee
Readers:	Dr Thain Flowers – Reader Emeritus
Deacon:	Revd Helen Eccles

Wardens:	Andy Worth Elaine Tamkin
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Assistant Curate:	Revd Mel Lacy
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Representative on General Synod: Debbie Woods

Representatives on the Deanery Synod:	Neil Wall Sue Broadbent John Lee Debbie Woods Stewart Dally
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St John the Baptist Church, Knutsford

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Elected Members:	Steve Kitcher (<i>ex-officio</i>)	Ian Robertson (2022-2025)
	Ken McPhail (2020-2023)	Rowena Nixon (2020-2023)
	Stewart Dally ((2020-2023)	Hannah Waller (2020-2023)
	Geoff Locke (2021-2024)	Dave Broadbent(2021-2024)
	John Lee (2022-2025)	Sue Broadbent (co-opted)
	Christopher Ainsworth (2023-2026)	Paul Jones (2023-2026)
	Emily Pegg (2023-2026)	
	Anne Evans (2023-2026)	

In attendance: Chris Hogg (PCC Secretary (to April 2023))

Hannah Waller (PCC Secretary (from May 2023))

The full PCC met six times during the year to deal with normal business. The PCC Committees met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate.

Statement of PCC Responsibilities

Under the Charities Act 2011, the PCC is required to prepare a statement of accounts for each accounting year.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with the Statements of Recommended Practice and the Regulations made under the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities and to provide reasonable assurances that:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

COMMITTEES

The PCC operates through a number of Committees, which meet regularly and report to full meetings of the PCC.

STANDING COMMITTEE

This is the only committee required by law.

Terms of reference

- a) To deal with emergency matters on behalf of the PCC.
- b) To consider matters of general pastoral and public policy, reporting to Council as appropriate.

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Members: Revd Nigel Atkinson (Vicar), Steve Kitcher (Treasurer), Tom Hollingsbee (Associate Vicar), Debbie Woods, Dave Broadbent, Andy Worth (Churchwarden) and Elaine Tamkin (Churchwarden).

FINANCE COMMITTEE

Terms of reference

- a) To keep under review the financial position of the Church.
- b) To formulate the financial policy of the parish (subject to the approval of Council).

Members: Revd Nigel Atkinson (Vicar), Debbie Woods, Andy Worth (Churchwarden) Elaine Tamkin (Churchwarden), Steve Kitcher (Treasurer), Dave Broadbent, Tom Hollingsbee (Associate Vicar).

MISSION COMMITTEE

Terms of reference: To recommend ways in which the PCC should apply resources to:

- support Bible based witness, teaching and evangelism; and
- encourage interest, understanding, prayer and action in mission amongst all ages of our church family locally, nationally and globally.

Members: Revd Nigel Atkinson, Dan Young, Beki Parratt, Bill Tamkin and Debbie Woods.

BUILDINGS AND MAINTENANCE

The last post covid 12 months of building works to the main church and centre have largely focussed on routine maintenance to facilitate services and the café along with external user groups all of which has been budgeted for and met financially by church family through regular giving. Church housing, however, has seen some more significant changes in the way we make provision for both our associate minister and youth leader.

Previous low-level plaster repairs carried on the nave side wall were redecorated but we still have an issue with effervescence of the wall plaster due to salts. Further work is envisaged to improve the external drainage along the side path which should help. Pointing of masonry joints and securing lead flashing has also been carried out to the roof parapet wall to help reduce moisture content.

A previously blocked rainwater gulley resulted in the left side wall of the chancel being affected by the damp. Having dried out has now been decorated. Routine cleaning of the main roof gullies, drains and drain downspouts continues to be carried out.

More recent work to the drainage has involved work to clear pipes within the church boundary wall and United Utilities have covered pipes under the neighbouring property.

Comprehensive testing of the church/centre electrical systems has been carried out and subsequent results assessed and being addressed as an ongoing programme of work. Proposals to upgrade the existing church Wi-Fi and incorporate digital giving have now been sanctioned by PCC.

St John the Baptist Church, Knutsford

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Church Centre

Moving forward from covid and with a more comprehensive use of the church building further consideration is being given on how we make best use of the centre. This time of reflection is also helpful as financially as we are also currently focused on church housing needs.

Grove Park

Required significant work as outlined in the quinquennial report to bring the property up to standard for our Associate Church Minister and family. Following a successful fund raising appeal with church family we have been able to carry out a comprehensive repair and upgrade of the existing house at a cost of £56K and installation of a garden office pod at £22K (both inc vat). Following the appointment of an architect and other professionals planning consent was obtained to add a single story side extension and is priced at £50K ex vat. This final phase of work is due for completion in summer 2023. It should be noted the funds for this work have been through God's provision and have been provided entirely by church family for which we are very grateful. The investment in this house will also enable us to approach the Church Commissioners for a possible reduction in their financial interest in the property.

Lilac Ave

When the Youth Ministers house was vacated it was initially thought the property should be short term let prior to further reuse by another YM. On closer inspection it was noted that the property was in poor condition and required significant financial investment to bring the property up to standard. Due consideration was given by S&F and PCC, and it was decided to take advantage of current market prices and to sell the property and invest the funds raised with a view to returns being sufficient to provide funding for rental property tailored to the specific needs of a new Youth Minister. The sale proceeded relatively quickly and in May 2023 this was completed.

Quinquennial Inspection

In addition to the substantial work completed on the Grove Park property, various works have been undertaken in the main church building, some of which were referenced in the 2021 Inspection.

Internal re-plastering recently carried out to the lower level north wall have not yet resolved the dampness issue. Further work is now scheduled to improve the drainage outside alongside the wall, following which, the internal re-plastering will be made good by the contractor at no extra cost. Various roofing repairs and maintenance tasks have also been completed.

I would like to thank all members of church family for the many and varied ways in which they give to church throughout the year, be it financial or time in serving in so many ways to help us go forward as a church. It is a testament to peoples giving that we have a strong church in Knutsford today.

Thank You All

Dave Broadbent

ELECTORAL ROLL

There are 177 names on the Electoral Roll, a net decrease of five. Twelve new names have been added and seventeen removed.

REVIEW OF ACTIVITIES

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

St John the Baptist Church, Knutsford

ANNUAL REPORT 2022

TEACHING OBJECTIVES

As you know we at St Johns are committed to regular expositions of the Bible. We should be happy that this is the case. When clergy are ordained, they are asked: Are you determined out of Scripture to instruct the people committed to your charge and to teach nothing as required of necessity to salvation but that which you shall be persuaded may be concluded and proved by Scripture? And then they are asked: Will you give your faithful diligence...so that you may teach the people committed to your Cure and Charge...to keep and observe the same? It is noteworthy that the largest parishes in the diocese are those who prioritise preaching and teaching. Which is odd from a secular point of view. But we should not be surprised because the Bible is the only book that gives us hope in the face of death. And people yearn and long for this hope. To that end in the morning services (8:30 and 10:15) we have had sermon in the Book of Kings, the Gospel of Matthew, Pauls Epistle to the Corinthians and Galatians as well as various stand-alone sermons on appropriate occasions. In the evening we have looked at the Epistle of James, the some of the Psalms and Esther. Once a month our Prayer Meeting is held on the first Sunday evening.

Nigel Atkinson

YOUTH AND CHILDREN'S MINISTRY

The Toddler group, Oasis, has run on Thursday mornings throughout this year and we are very grateful to the extensive team of leaders who have made this possible. It is wonderful to be able to welcome families into church for play, craft, snack, Bible story and singing. Special events were held at Easter and Christmas and these were very well received.

Junior Church has also been led very competently by a team of very dedicated leaders.

'Scramblers' (ages 3-5) have used the 'Big Picture Story Bible'; 'Explorers' (years 2-5) have used 'Click' material and Pathfinders (years 6-10) have undertaken a very extensive Bible overview. These sessions have taken place on most 'ordinary' Sunday mornings when there hasn't been an 'all age' service.

The format of mid-week groups changed quite significantly after Hannah Dobson resigned over the summer. Our grateful thanks go to her for her hard work and dedication to the young people.

Since September, young people from years 6-13 have met on Thursday evenings during term time in the Church Hall for an hour and 15 minutes Bible study. In the autumn term, the group studied the book of Esther and enjoyed special 'themed' games nights and a Christmas social with Chinese take away. Huge thanks also go to the hard working team of leaders who came together to lead this ministry.

SAFEGUARDING

The members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

During the past year we can again be grateful that there have been no incidents that required reporting to the Safeguarding Office at Chester Diocese. We continue seek their advice, guidance and training for the protection of us all.

Indeed, the whole PCC are currently undergoing the Basic Awareness and Foundation training modules as requested by the Bishop of Birkenhead.

St John the Baptist Church, Knutsford

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I must also recommend and encourage anyone who has any responsible role within St John's Knutsford or Toft that they undertake this free training provided by the Church of England. This can be accessed at: <http://safeguardingtraining.cofeportal.org/>

Andrew Worth (Safeguarding Officer)

SMALL GROUPS

It has been a steady and encouraging year for small groups. We began the year running five groups, four mixed groups that met in the evening in each other's homes and one women's group that met in the daytime at church. These groups each matched their bible studies to the morning sermon series. Stories of encouragement and support as well as growth and challenge are coming from each of them, which is wonderful to hear. It is encouraging to note that during the year a 5th group started up in the evening and the Women's community group has also seen an expansion of numbers, now regularly hosting more than twenty people.

All in all, given the low base we started from after the pandemic, things with small groups are moving in the right direction. As we hope to encourage more of the church family into small groups as and when appropriate, it is our prayer that we will continue to see consistent and steady growth over the new years and that a steady stream of people will continue to be disciplined through this setup.

Finally, a big thanks to all who lead the small groups; whose often unnoticed work in serving the groups is indispensable and very much valued.

Tom Hollingsbee

MISSION REPORT

As a mission team, we have finally got together again post covid.

It was a real joy to see Jirka and Kiera with their family in 2022. It was such an encouragement to hear how their ministry amongst the students is really growing.

It was also great to see Wanyeki and Mary at the beginning of the year when they came to chat to the church family about their retirement. We have been prayerfully considering what to do now that Wanyeki and Mary have retired from their ministry at St Julian's in Kenya. We have been in touch with Crosslinks and are glad to hear George, Zablon and Peter who are carrying on the teaching minsters and leaders ministry are now Crosslinks partner, who we will be supporting.

We as a Church family continue to support St Peters Rock Ferry, Growing Young Disciples and have made some mission funds available for the ministry of Hope Central and the English Classes for refugees.

It is also exciting to hear about Joseph and Hannah Adams long term mission to Tanzania with CMS and working with Neema Crafts. Joseph and Hannah will be joining us on a Sunday in March to tell us more about their work. A donation has been made towards their venture.

FUNERALS

There were eight funerals in 2022. Four were members of the Church Family.

St John the Baptist Church, Knutsford

ANNUAL REPORT 2022

CHURCH HILL CAFÉ

The cafe has gone from strength to strength over the last year with ever increasing numbers of customers, both local and those traveling into Knutsford, church members and non-church members. We have maintained an average of over 250 people each week and have continued to host some of the Rock Choir, Methodist Church regulars, a language class and a book club. Groups from within St John's using the cafe include the women's Bible study, Oasis mums, and the Cornerstone group.

Due to increases in costs from our suppliers, from September 2022, we increased our prices across the menu. Also in September, Bianca Reeve and Jo Dally went down to three days a week and a third member of staff, Tanya Yavorska, began work four days a week. Having moved with the family to Handforth, in January, Bianca handed her notice in with a view to stepping as cafe manager before Easter 2023. Work then began to line-up someone new in that post, and we welcomed Owen Hui to the team in April.

The cafe is well supported by faithful volunteers some of whom have been working since we opened in 2015. Some stood down last year and three new volunteers joined us meaning we now have nine, most of whom work three to four hours a day. Especially in busy times the volunteers make a highly valuable contribution in welcoming customers, taking orders, serving at tables, washing up, clearing and cleaning of the cafe during both working hours and after we have closed.

MARRIAGE PREPARATION

Over the course of year there were three weddings. All the couples did Marriage Preparation with Tom or Nigel.

FINANCE

In 2022 expenditure exceeded income. At year-end unrestricted general cash reserves amounted to £45,902 (2021: £59,405). Designated cash reserves were £55,552 (2021: £17,014) and restricted cash reserves were £1,671 (2021: £17,682). Full details of the various funds are set out in note 15 to the accounts.

The PCC set aside 10% of regular and unrestricted giving for mission purposes in the unrestricted Mission Giving Fund. These transfers totalled £14,975 (2021: £18,810). Mission giving is detailed in note 7c to the financial statements.

The refurbishment project for Grove Park has been a significant piece of work and has been funded through donations amounting to £111,411 (including gift aid) from the church family. Total spending on the project in 2022 was £81,217 and will continue into 2023.

The Parish Share paid in 2022 was £112,999 (2021: £ 110,509).

INVESTMENT POLICY

The Church's funds were held as cash at Barclays Bank plc. The Church does not currently invest in equity funds. Given that the sale of 6 Lilac Avenue was completed in May 2023, the PCC will be considering alternative arrangements to invest the proceeds of sale. An Investment Sub-Group has been set up for this purpose.

St John the Baptist Church, Knutsford

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RESERVES

PCC reviewed the Reserves Policy. It was agreed that the target level of reserves should continue to represent available cash held in unrestricted funds (excluding the Mission Fund) and that a minimum target of £60,000 was the most appropriate target, based on an assessment of key financial risks.

At year-end the total unrestricted cash reserves were £45,902. However, the church also had designated unrestricted cash reserves of £55,552, so that the total unrestricted reserves exceeded the minimum requirement. Subsequent to year-end the Lilac Avenue property was sold, releasing significant unrestricted cash reserves. An analysis of all Church funds is included in the Financial Statements note 15.

FIXED ASSETS

In the opinion of the PCC, the market value of the land and buildings exceeds the amount at which they are stated in the accounts but they are unable to quantify the excess. It should be noted that the Lilac Avenue property was sold in May 2023 for £380,000, providing net sale proceeds of £373,293.

RISK ASSESSMENT

The financial stability of the Church depends to a significant extent on the giving of the church family and our ability to balance this and other sources of income in line with expenditure.

With a historical church building, unexpected repair costs will arise from time to time. The Maintenance Group assists the Church and the PCC to maintain the buildings which the Church owns and for which it is responsible. These are the Church, Church Centre, 92 Grove Park and 6 Lilac Avenue. This enables necessary work to be highlighted and planned through the budget process.

CONCLUSION

St Johns has had another busy year. We are thankful for the continued efforts from everyone involved in organising and running various church services and associated activities throughout the year.

We maintained another resilient financial performance. We continued to pay close attention to discretionary spending wherever possible to ensure a balance was maintained. Income was around 30% higher than last year, while expenditure was around 21% higher.

The outcome for the year was very satisfactory, given all that we achieved, and we are looking forward to higher levels of activity in 2023.

Nigel Atkinson

Revd Nigel Atkinson

22 October 2023

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 12 to 25 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Member of the Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 23 October 2023

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	276,961	3,375	280,336	215,772
Charitable activities	4	22,411	-	22,411	13,121
Other trading activities	5	66,625	-	66,625	54,852
Investments	6	101	-	101	9
Total income and endowments		366,098	3,375	369,473	283,754
EXPENDITURE ON:					
Charitable activities	7	282,037	5,646	287,683	274,887
Raising funds	8	44,080	-	44,080	33,577
Total expenditure		326,116	5,646	331,762	308,464
Net income/(expenditure)		39,982	(2,271)	37,711	(24,710)
Transfers between funds	15	13,740	(13,740)	-	-
Net movement in funds		53,722	(16,011)	37,711	(24,710)
Reconciliation of funds:					
Total funds brought forward		450,052	17,682	467,734	492,444
Total funds carried forward	15	503,774	1,671	505,445	467,734

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 14-24 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	10	426,005	-	426,005	372,500
		<u>426,005</u>	<u>-</u>	<u>426,005</u>	<u>372,500</u>
CURRENT ASSETS					
Debtors	11	25,241	-	25,241	20,030
Cash at bank and in hand	12	101,454	1,671	103,125	94,102
		126,695	1,671	128,366	114,132
CREDITORS: Amounts falling due within one year	13	(48,926)	-	(48,926)	(18,898)
Net current assets / (liabilities)		<u>77,769</u>	<u>1,671</u>	<u>79,440</u>	<u>95,234</u>
TOTAL NET ASSETS		<u>503,774</u>	<u>1,671</u>	<u>505,445</u>	<u>467,734</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		42,374	-	42,374	60,538
Designated funds		461,400	-	461,400	389,514
		<u>503,774</u>	<u>-</u>	<u>503,774</u>	<u>450,053</u>
Restricted Funds		-	1,671	1,671	17,682
		<u>503,774</u>	<u>1,671</u>	<u>505,445</u>	<u>467,734</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Nigel Atkinson

REV. NIGEL ATKINSON

Date: 22 October 2023

Charity number: 1131500

The notes on page 14-24 form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The Parochial Church Council of St John the Baptist Knutsford is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities,. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the Church Hill Café and from lettings of the Church Centre.

Investment income represents income generated by the charity's assets and includes bank interest.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to be being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £5,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 75 years after taking account of the building's residual value
Long leasehold property	Over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Leasehold improvements	Upon completion, over the remaining lease term if <75 years remaining or not depreciated (because it is not consumed by use) if >75 years remaining
Equipment	Over 3 to 15 years, depending on expected useful life.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale or use are stated at the lower of cost and net realisable value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2 Accounting Policies (continued)

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	229,843	171,680
Government grants	-	10,964
Other grants receivable	828	-
Income tax recoverable	49,665	33,128
	<u>280,336</u>	<u>215,772</u>

4 Income from charitable activities

	2022	2021
	£	£
Church retreats and events	2,931	146
Fees	8,749	6,629
St John's Toft	7,734	5,738
Church organisations	2,265	438
Miscellaneous income	732	170
	<u>22,411</u>	<u>13,121</u>

5 Income from other trading activities

	2022	2021
	£	£
Church Hill Café	45,116	22,268
COVID related grants for Café	-	8,536
Church and centre hire	13,720	5,250
Rental of residential properties	7,789	18,798
	<u>66,625</u>	<u>54,852</u>

6 Investment income

	2022	2021
	£	£
Bank interest	101	9
	<u>101</u>	<u>9</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	112,999	110,509
Staff costs	29,030	26,739
Vicar's expenses	3,167	2,449
Other staff expenses	4,414	2,240
Verger and organist fees	1,413	529
Church organisations	984	975
Music fund	230	2,259
Youth and children's work	1,022	859
Home groups and church courses	120	97
Church events	315	170
Service fees	1,187	1,126
Fees payable to the diocese	2,988	1,386
Other ministry costs	863	2,510
	<u>158,732</u>	<u>151,849</u>
Property expenses:		
Church running expenses	15,607	21,924
Gas and electricity for church and centre	9,200	12,636
Centre maintenance and costs	2,358	288
Depreciation of church centre	4,000	4,000
Vicar's housing costs	6,179	6,240
Associate Minister's housing costs	21,591	25,150
Grove Park costs	26,234	990
Interest on Grove Park value linked loan	2,353	2,189
Lilac Avenue	1,614	984
Major maintenance costs	-	102
	<u>89,135</u>	<u>74,503</u>
Grants payable (note 8c)	29,431	40,775
	<u>277,299</u>	<u>267,127</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,600	3,120
	<u>3,600</u>	<u>3,120</u>
Office expenses	5,729	4,002
Publications and publicity	1,055	638
	<u>10,384</u>	<u>7,760</u>
Total expenditure	<u>287,683</u>	<u>274,887</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2021: £3,120); in addition the charity paid £810 (2021: £1,111) to Stewardship for payroll bureau and services.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable expenditure (continued)

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grant payments for UK mission	17,431	-	17,431
Grant payments for overseas mission	12,000	-	12,000
	<u>29,431</u>	<u>-</u>	<u>29,431</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grant payments for UK mission	19,275	1,500	20,775
Grant payments for overseas mission	18,000	2,000	20,000
	<u>37,275</u>	<u>3,500</u>	<u>40,775</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Crosslinks	13,500	19,500
Growing Young Disciples	1,500	5,000
St Peter's Church Rock Ferry	3,000	5,500
Hope Central	5,868	5,675
UCCF	2,000	1,000
North West Partnership	1,500	500
SPUC	1,332	-
Grants to institutions for less than £1,000 each	731	100
	<u>29,431</u>	<u>37,275</u>

8 Other trading expenditure

	2022	2021
	£	£
Church Hill Café expenditure	15,041	8,432
Church Hill Café salaries	29,038	25,144
	<u>44,080</u>	<u>33,577</u>

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 5 (2021: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

Rev. Nigel Atkinson and Rev. Tom Hollingsbee (clergy members of the PCC) receive stipends from the Diocese and so are not employees of the PCC; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. These clergy are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 7 'Charitable expenditure'. The charity also reimbursed expenses to these clergy; again these costs are disclosed in note 7 'Charitable expenditure' under the heading 'Clergy expenses'.

No other member of the PCC received employment benefits in either the current or preceding year.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Tangible fixed assets

	Freehold Property £	Long Leasehold Property £	Long Leasehold Improvements £	Fixtures, fittings and equipment £	Total 2022 £
Cost					
At 1 January 2022	396,500	96,000	-	-	492,500
Additions	-	-	35,330	22,175	57,505
At 31 December 2022	<u>396,500</u>	<u>96,000</u>	<u>35,330</u>	<u>22,175</u>	<u>550,005</u>
Accumulated depreciation					
At 1 January 2022	120,000	-	-	-	120,000
Charge for the year	4,000	-	-	-	4,000
At 31 December 2022	<u>124,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,000</u>
Net book value					
At 31 December 2022	<u>272,500</u>	<u>96,000</u>	<u>35,330</u>	<u>22,175</u>	<u>426,005</u>
At 31 December 2021	<u>276,500</u>	<u>96,000</u>	<u>-</u>	<u>-</u>	<u>372,500</u>

Freehold properties are stated at historic cost and comprise a residential property at 6 Lilac Avenue (subsequently sold in May 2023) and the Church Centre attached to the Church.

The leasehold property at 92 Grove Park is held on a 999 year lease expiring in 2948 and was rented from the church by the former Associate Minister until July 2022. It is now occupied by the Associate Vicar under normal clergy arrangements. The lease of 92 Grove Park is included at 74.4% of historic cost as this property is subject to an arrangement with the Church Commissioners (known as a Value Linked Loan) whereby if the property is sold 25.6% of the proceeds will be payable to the Church Commissioners. While this arrangement represents an equity share of 25.6% of the ownership, interest is also payable on the original Church Commissioners investment. This interest is shown in note 7a above. Due to the ongoing development work at the property, negotiations are ongoing to amend the Church Commissioners' interest in the property.

11 Debtors

	2022 £	2021 £
Falling due within one year:		
Tax recoverable	22,241	15,098
Other debtors	3,000	4,932
Total debtors	<u>25,241</u>	<u>20,030</u>

12 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	103,045	94,102
Petty cash	80	-
	<u>103,125</u>	<u>94,102</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade and other creditors	23,826	2,278
Accruals	3,600	3,120
Grant obligations	21,500	13,500
	<u>48,926</u>	<u>18,898</u>

14 Pension commitments

During the year employer's pension contributions totalling £1,278 (2021: £1,145) were payable to defined contribution personal pension schemes. Pension contributions of £nil (2021: nil) were owing at the balance sheet date.

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Mission giving	4,000	-	(25,772)	21,772	-	-
Café	-	45,225	(45,490)	265	-	-
OASIS	8,014	1,330	(441)	(6,050)	-	2,854
Fixed assets	372,500	-	(4,000)		-	368,500
Building reserve	5,000	-	-	-	-	5,000
Property refurbishment	-	93,937	(23,667)	14,776	-	85,046
	<u>389,514</u>	<u>140,492</u>	<u>(99,370)</u>	<u>30,762</u>	<u>-</u>	<u>461,400</u>
<i>General Unrestricted Funds</i>	60,538	225,606	(226,747)	(17,022)	-	42,375
Total Unrestricted Funds	<u>450,052</u>	<u>366,099</u>	<u>(326,116)</u>	<u>13,740</u>	<u>-</u>	<u>503,774</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Funds (continued)

Restricted Funds

Church and Centre refurbishment	15,656	-	(880)	(14,776)	-	-
Music fund	886	400	(863)	-	-	423
Reordering fund	149	-	-	-	-	149
Bell restoration	700	699	(543)	-	-	856
ACF	136	-	-	-	-	136
Young at heart	100	-	-	-	-	100
Cornerstone	54	1,691	(2,739)	1,000	-	6
Special donations	-	391	(391)	-	-	-
Flower fund	-	195	(231)	36	-	-
	<u>17,682</u>	<u>3,375</u>	<u>(5,646)</u>	<u>(13,740)</u>	<u>-</u>	<u>1,671</u>

Aggregate of funds	<u>467,734</u>	<u>369,474</u>	<u>(331,762)</u>	<u>-</u>	<u>-</u>	<u>505,445</u>
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The transfers referred to above were made for the following reasons:

- a) £14,776 transfer out for Gift Day appeal as per donors' consent
- b) £1,000 transfer to correct input error (originally to General Fund)
- c) £36 transfer in to zero year-end balance

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds £	2022 £
	General funds £	Designated funds £		
Tangible fixed assets	-	426,005	-	426,005
Debtors	25,241	-	-	25,241
Cash at bank and in hand	45,902	55,552	1,671	103,125
Creditors falling due within one year	(28,769)	(20,158)	-	(48,926)
Creditors falling due after one year	-	-	-	-
	<u>42,374</u>	<u>461,400</u>	<u>1,671</u>	<u>505,445</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

15 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Mission giving	8,710	-	(40,500)	35,790	-	4,000
Evangelism	470	-	(470)	-	-	-
Café	-	30,804	(33,577)	2,773	-	-
Bell restoration	1,678	-	-	(1,678)	-	-
ACF	459	-	-	(459)	-	-
Young at heart	100	-	-	(100)	-	-
OASIS	8,229	438	(652)	-	-	8,014
Youth work	4,166	-	-	(4,166)	-	-
Fixed assets	376,500	-	(4,000)	-	-	372,500
Building reserve	-	-	-	5,000	-	5,000
	400,313	31,241	(79,199)	37,159	-	389,514
<i>General Unrestricted Funds</i>	90,922	230,270	(221,258)	(39,397)	-	60,538
Total Unrestricted Funds	491,235	261,511	(300,457)	(2,237)	-	450,052
<i>Restricted Funds</i>						
Church and Centre refurbishment	-	18,750	(3,094)	-	-	15,656
Music fund	905	2,500	(2,519)	-	-	886
Reordering fund	251	-	(102)	-	-	149
Bell restoration	-	982	(1,960)	1,678	-	700
ACF	-	-	(323)	459	-	136
Young at heart	-	-	-	100	-	100
Cornerstone	54	-	-	-	-	54
Special donations	-	10	(10)	-	-	-
	1,210	22,242	(8,008)	2,237	-	17,682
Aggregate of funds	492,444	283,754	(308,464)	-	-	467,734

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15 Funds (continued)

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	2021
	General	Designated	funds	
	funds	funds		
	£	£	£	£
Tangible fixed assets	-	372,500	-	372,500
Debtors	20,030	-	-	20,030
Cash at bank and in hand	59,405	17,014	17,682	94,102
Creditors falling due within one year	(18,898)	-	-	(18,898)
	<u>60,538</u>	<u>389,514</u>	<u>17,682</u>	<u>467,734</u>

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed in the new financial year.

16 Operating lease commitments

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2022	2021
	£	£
Payments falling due:		
Within one year	1,114	1,114
Between one and five years	3,342	4,454
After five years	-	-
	<u>4,456</u>	<u>5,568</u>

During the year the charity was charged £1,060 (2021: £1,130) for its operating lease.

17 Capital commitments

	2022	2021
	£	£
Contracted for but not provided for by the balance sheet date (because the related assets had not been delivered by the year-end)	<u>71,872</u>	<u>-</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18 Transactions with related parties

During the year the charity:

- a) received donations totalling £56,560 (2021: £53,590) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2021: £nil) were paid to, or for, non-clergy members of the PCC in related to their duties as such. The reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- c) £1,500 (2021: £2,300) in grants to Growing Young Disciples, a charity over which PCC member Debbie Woods has significant influence as a trustee.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

19 Events since the year end

The PCC completed the sale of the residential property at Lilac Avenue in May 2023. This has generated net sale proceeds of £373k and an estimated gain on the net balance sheet value of £277k.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN THE BAPTIST KNUTSFORD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	183,024	93,937	3,375	280,336	193,530	-	22,242	215,772
Charitable activities	4	21,081	1,330	-	22,411	12,683	438	-	13,121
Other trading activities	5	21,400	45,225	-	66,625	24,048	30,804	-	54,852
Investments	6	101	-	-	101	9	-	-	9
Total income and endowments		225,606	140,492	3,375	369,473	230,270	31,241	22,242	283,754
EXPENDITURE ON:									
Charitable activities:	7	226,747	55,290	5,646	287,683	221,258	45,622	8,008	274,887
Other trading expenditure	8	-	44,080	-	44,080	-	33,577	-	33,577
Total Expenditure		226,747	99,370	5,646	331,762	221,258	79,199	8,008	308,464
Net income/(expenditure)		(1,141)	41,123	(2,271)	37,711	9,012	(47,957)	14,235	(24,710)
Transfers between funds	15	(17,022)	30,762	(13,740)	-	(39,397)	37,159	2,237	-
Net movement in funds		(18,163)	71,885	(16,011)	37,711	(30,385)	(10,798)	16,472	(24,710)
Reconciliation of funds:									
Total funds brought forward		60,538	389,514	17,682	467,734	90,922	400,313	1,210	492,444
Total funds carried forward	15	42,374	461,399	1,671	505,445	60,538	389,514	17,682	467,734

Accounts

ST JOHN THE BAPTIST CHURCH

KNUTSFORD

2021 ANNUAL REPORT



St John the Baptist Church, Knutsford

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St John the Baptist Church, Knutsford

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CHARITY INFORMATION

INCUMBENT

Revd Nigel Atkinson

INDEPENDENT EXAMINER

Lourens du Plessis ACA CA(SA)
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BANKERS

Barclays Bank plc
Leicester
LE87 2BB

PRINCIPAL OFFICE

St John the Baptist Church
Church Office
Church Hill
Knutsford
Cheshire
WA16 6DH

Charity Registration Number 1131500

St John the Baptist Church, Knutsford

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The Revd Nigel Atkinson is the Vicar of St John the Baptist Church, Knutsford. Revd Tom Hollingsbee is Associate Vicar for Knutsford and Toft, and Hannah Dobson is our Youth Worker. Revd Helen Eccles, Deacon for Toft, also takes on some duties for Knutsford.

BACKGROUND

St John's PCC has the responsibility of co-operating with the Incumbent, the Associate Vicar and the Youth Worker for Knutsford in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In particular it aims to encourage the Church family towards the vision of a Church which:

- Worships joyfully
- Prays faithfully
- Proclaims boldly
- Serves enthusiastically
- Learns diligently
- Uses God's gifts wisely
- Shares lovingly

It also has maintenance responsibilities for the Church and the Church Centre, 92 Grove Park and 6 Lilac Avenue.

MEMBERSHIP OF THE PCC

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Incumbent:	Revd Nigel Atkinson
Associate Vicar	Revd Tom Hollingsbee
Readers:	Dr Thain Flowers – Reader Emeritus
Deacon:	Revd Helen Eccles

Wardens:	Stephen Watson Andy Worth
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Assistant Curate:	Revd Mel Lacy
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Representative on General Synod: Debbie Woods

Representatives on the Deanery Synod:	Neil Wall Sue Broadbent John Lee Debbie Woods
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St John the Baptist Church, Knutsford

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Elected Members:	Steve Kitcher (<i>ex-officio</i>)	Ian Robertson (2018-2021)
	Jane Cartmel (2018-2021)	Bill Tamkin (2018-2021)
	Candace Jackson (2018-2021)	Emily Pegg (2019 – 2022)
	Charlotte Blakemore (2018-2021)	Rowena Nixon (2020-2023)
	Ken McPhail (2020-2023)	Hannah Waller (2020-2023)
	Stewart Dally (2020-2023)	Elaine Tamkin (2021-2024)
	Dave Broadbent (2021-2024)	Geoff Locke (2021-2024)
	Tania Adams (2021-2024)	Neil Wall
	Sue Broadbent	John Lee

In attendance: Chris Hogg (PCC Secretary), Hannah Dobson

The full PCC met six times during the year to deal with normal business. The PCC Committees met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate.

Statement of PCC Responsibilities

Under the Charities Act 2011, the PCC is required to prepare a statement of accounts for each accounting year.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with the Statements of Recommended Practice and the Regulations made under the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities and to provide reasonable assurances that:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

COMMITTEES

The PCC operates through a number of Committees, which meet regularly and report to full meetings of the PCC.

STANDING COMMITTEE

This is the only committee required by law.

Terms of reference

- a) To deal with emergency matters on behalf of the PCC.
- b) To consider matters of general pastoral and public policy, reporting to Council as appropriate.

Members: Revd Nigel Atkinson (Vicar), Steve Kitcher, Andy Keeble, Debbie Woods, Andy Worth (Churchwarden) and Stephen Watson (Churchwarden).

St John the Baptist Church, Knutsford

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FINANCE COMMITTEE

Terms of reference

- a) To keep under review the financial position of the Church.
- b) To formulate the financial policy of the parish (subject to the approval of Council).

Members: Revd Nigel Atkinson (Vicar), Debbie Woods, Andy Worth (Churchwarden) Stephen Watson (Churchwarden), Steve Kitcher (Treasurer), Andy Keeble.

MISSION COMMITTEE

Terms of reference

To recommend ways in which the PCC should apply resources to:

- support Bible based witness, teaching and evangelism; and
- encourage interest, understanding, prayer and action in mission amongst all ages of our church family locally, nationally and globally.

Members: Revd Nigel Atkinson, Dan Young, Beki Parratt, Bill Tamkin, Richard Reeve and Debbie Woods.

BUILDINGS AND MAINTENANCE

In 2021 Covid continued to affect our use of the church and the works undertaken, my direct involvement only began in the autumn, so apologies if there are omissions of work carried out earlier. Giles and others have carried out numerous essential tasks as required, and we can give thanks for them and their continued service.

In November an extensive to-do list was provided by both Andy Lynes and the architects relating to the Quinquennial Reports which have been received. Initial visits were made to all the properties to get a feel for where we are at and to prioritise the work in terms of need. Some items have already been completed. We had a meeting with the Architect to tie in some of the minor works needed in order that they may be carried out by specialist contractors when they are known to be working locally on similar projects.

Church Internal

- Internal low-level plaster repairs carried out on the nave side wall and narthex columns. Following drying out these have now been redecorated.
- The vestry has been refurbished and an office workspace created for church ministry.
- On the main roof some pointing of masonry joints and securing of lead flashing has been carried out to the parapet wall to help prevent further water ingress to the internal gallery walls.
- A blocked rainwater gulley at high level was cleared and the left side wall of the chancel which was affected by the damp is currently drying out and will require redecoration in the coming year.
- The main heating boilers required action to the electrics to ensure continued operation.

St John the Baptist Church, Knutsford

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Church External

- All Church entrance paths have been brushed and chemically treated with algicide.
- A request has been made to Cheshire East for them to consider addressing some of the sunken flags along with introducing handrails to the lower steps of the King St path.
- Routine cleaning of the main roof gullies and drains and drain downspouts has been carried out.

Church Centre

The furniture and fittings within the Centre are starting to show their age which increased the amount of maintenance needed. It will require a fundamental rethink of how we utilise the space to steer what refurbishment might look like. In the meantime, upgrading of water taps in the toilets and the conversion of the ceiling lighting in the Drop to LED is being carried out ahead of any significant upgrade works.

Grove Park

The house requires significant work as outlined within the quinquennial report, not only to bring it up to standard but also to include work needed to bring the property up to the requirements of the Diocese to meet the needs of the Associate Vicar. This is currently being looked at with a view to raising funds via a Gift Day Appeal to church family and to complete the works in 2022 to accommodate the Associate Vicar and family. This will be carried out when the property is vacated in the summer of 2022.

Lilac Ave

The property is the home of our Youth Worker and whilst there are some minor issues to be addressed soon the main focus should be upgrading the kitchen.

ELECTORAL ROLL

There are 181 names on the Electoral Roll, a net decrease of two. Four new names have been added and six removed.

REVIEW OF ACTIVITIES

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

TEACHING OBJECTIVES

St John's has had a challenging and difficult year as we endured the rigours and demands of the pandemic. Nevertheless, sermons were preached on the Letter to the Hebrews, John 17 (during Lent), Philippians, Proverbs, Philemon, Revelation and Luke (during Advent). Many of these services and sermons were being accessed online.

Evening Services recommenced on 3rd October 2021 under the overarching title *Life is a Journey* in which we looked at the themes of Conversion, Change, Falling, Biblical Revelation, Prayer, the Incarnation and the Crucifixion. Two sessions were spent looking at some of the issues in *Living in Love and Faith*. One evening meeting was a Prayer Meeting. On 19th December we had a Carol Service.

St John the Baptist Church, Knutsford

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YOUTH AND CHILDREN'S MINISTRY

As one would expect, the continued pandemic restrictions had a significant impact on the Youth and Children's work over the last year.

Due to the January lockdown, in-person provision for children and families during the Sunday services had to stop. However, All-Age slots were integrated into the Live-streamed services to help all members of our Church family to engage in the worship service. Also, there was a specific 'Families' zoom session following each service to provide opportunities for those with young families to share the highs and lows of lockdown life and pray for one-another.

The two youth discipleship groups also had to be moved to Zoom on Thursday evenings. Even with the challenges of being online, the youth had a great time catching up each week and looking deeper into the Hebrews 11 and John 17 passages that had been preached the previous Sunday morning. To help combat some of the loneliness of lockdown, there were Zoom Socials held on Sunday evenings which included various challenges, games and quizzes, providing much needed fun and fellowship for the young people.

The Easter weekend saw the lifting of some restrictions and so the Family Special sessions (0-10yrs) on a Sunday morning could continue as before Christmas and Pathfinders (10-14yrs), could begin again for the first time since the start of the pandemic. Then, after much prayer and involvement of volunteer leaders, mid-June saw the start of the full Junior Church programme with the inclusion of more focused age-specific teaching for Crèche (0-2yrs), Scramblers (3-5yrs) and Explorers (6-9yrs).

Mid-week youth activities were also able to resume in person during the summer term. The first half term was spent doing a Bible Overview and the second took the theme of Wisdom from the Sunday morning series in Proverbs and applied it to specific areas of the lives of the young people. Topics included friendships, attitudes to work, use of social media and video gaming. There was also a successful summer BBQ held in the grounds of Toft Church where 3 young people were "sent off" to university and 2 soon-to-be yr6s were welcomed into Youth at St John's.

After the holidays, all Children's and Youth groups continued to run on Sunday mornings, with Explorers and Pathfinders following the same teaching series as the adults in Revelation and Advent. The young people spent Thursday evening that term going through a series on "What is the Church" aiming to answer their questions, dig into some of the Biblical language and imagery of the Church and encourage the youth to see, value and live out their role in the body of Christ. The new Sunday evening services helped in this by providing great opportunities for the older youth to build relationships, serve, pray with, and discuss and apply God's Word with the wider Church family.

Tom and Hannah have loved getting to know the families at St John's better and working with the children and young people. Despite the stunted form of church life earlier in the year, there have been many encouragements including having some new young people getting plugged into youth activities and church life at St John's. They are immensely thankful for all of the support from the church family and especially the dedicated volunteers who have served the families so faithfully over the past year. Mostly they are thankful for God's grace in enabling the opening up of these ministry opportunities and his sustaining love and care throughout.

St John the Baptist Church, Knutsford

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SAFEGUARDING

During the past year we can be grateful that there have been no incidents that required reporting to the Safeguarding Office at Chester Diocese. Nevertheless, we regularly seek their advice and guidance over policy and practicalities.

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

Indeed, the heart of good safeguarding at St John's is based on each of us looking out for each other and in particular those who are most vulnerable within our community. Early intervention is very important so I would ask that if anyone has any concerns during this coming year then please contact me so that we can prevent inappropriate incidents occurring. Can I also encourage anyone who has any responsible role within St John's Knutsford or Toft that they undertake the free training provided by the Church of England. This can be accessed at: [Safeguardingtraining.cofeportal.org](https://safeguardingtraining.cofeportal.org)

Basic Awareness and Safeguarding Foundations are the two courses that are suitable and each can be completed within an hour.

SMALL GROUPS

It has been a year of two halves for our small groups. As the year started with the third national lockdown, we continued with Service Station on a Tuesday night. We gathered together as a large group over Zoom to sing together, listen to a Bible talk and split into groups to discuss and pray. The teaching tracked the content from the main Sunday service and sought to apply it more deeply. We maintained this format until July.

Although limited in its scope and only a temporary solution that helped us meet together during the pandemic, we're very grateful for Service Station. It provided for many a much-needed connection and encouragement during the week. The number of attendees remained steady throughout the whole at somewhere between 50-60.

As society opened up over the second half of the year, we made the decision to stop Service Station and to encourage groups to meet on their own from September. Five groups that existed before the pandemic met and one new daytime women's group started. Three of these met online and three in person. These all followed the teaching of the morning sermon series, looking at the early chapters of the book of Revelation. Many thanks to all the leaders who have tirelessly served their groups over the last months.

It is worth noting that there has been a reduction in the number of groups from before the pandemic. This isn't wholly surprising. The pandemic has caused many to stop, slow down and to rethink priorities. Likewise, it affords us a similar opportunity to look at how to grow and refresh the small group ministry moving forward.

St John the Baptist Church, Knutsford

ANNUAL REPORT 2021

MISSION REPORT

Due to the Covid-19 pandemic, normal mission activities were/are suspended. However, it has been a blessing to be able to welcome our mission partners to the St John's prayer gatherings via Zoom and to hear from them in person and to pray with them. Wanyeki and Mary did visit us in person for an update on their ministry and potential retiring.

During the year we have been able to support the following: Wanyeki and Mary Mahiaini (Kenya); the Kralovi family (Czech Republic); Crosslinks and Growing Young Disciples.

FUNERALS

There were eight funerals in 2021. Five were members of the Church Family.

CHURCH HILL CAFÉ

The year began with a lockdown that ran from Dec 2020 until May 2021. The cafe was closed over that period. Following Covid guidelines, we reopened on May 17th. The cafe was well used again as soon as we opened and customers were pleased for the space and other measures in place to protect them. We have an average of over 200 people each week coming through the cafe, although some days are quieter and others much busier, such as when Rock Choir are using the church building. Other regular groups include friends from the Methodist Church, some members of the women's Bible study group, Oasis mums, a language class, a book club, and regular visits from our own Cornerstone group (birthday parties and small get together meetings). Having held the same prices since 2019, in September we increased our prices across the menu. Our main ingredients supplier withdrew this year due to transport issues. We set up an account with a different supplier. We have had one inspection from the Food Standard Agency who advised some very minor adjustments which were immediately implemented. We were again awarded a maximum 5-star rating with the Agency.

PLANS FOR THE YEAR AHEAD

As we are gradually emerging out of Covid we are hoping to build and consolidate on the foundations laid during the pandemic. We are thankful for new members that have joined. We will need to think carefully about what provision will continue to be provided online. We are hoping to re-energise the Youth work. Richard Reeve and his family will be starting a curacy at St Chads Handforth and Tom and his family will be occupying Grove Park. God willing. A lot of preparation work will need to be done and funds will need to be raised. We will continue with our pattern of services and are grateful that the 6:30 Service is enthusiastically supported.

MARRIAGE PREPARATION

Over the course of year there were two weddings and one thanksgiving. Preparation for one of the weddings was delivered satisfactorily elsewhere. The other wedding couple were prepared by Nigel.

St John the Baptist Church, Knutsford

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FINANCE

In 2021 expenditure exceeded income by £24,709 (2020: £14,230). At year-end unrestricted general cash reserves amounted to £59,406, designated cash reserves were £17,015 and restricted cash reserves were £17,681. Full details of the various funds are set out in note 15 to the accounts.

The PCC set aside 10% of regular and unrestricted giving for mission purposes in the unrestricted Mission Giving Fund. Mission giving is detailed in notes 7c and 15 to the financial statements.

We received ca.£16,000 Covid-related financial support through the Job Retention Scheme and local council grants to offset our costs.

The Parish Share paid in 2021 was £110,509 (2020: £77,141). The increase shows the first full-year cost (Jan-Dec) following the appointment of an Associate Vicar.

INVESTMENT POLICY

The Church's funds were held as cash at Barclays Bank plc. The Church does not invest in equity funds.

RESERVES

PCC reviewed the Reserves Policy. It was agreed that the target level of reserves should continue to represent available cash held in unrestricted funds (excluding the Mission Fund) and that a minimum target of £60,000 was the most appropriate target, based on an assessment of key financial risks.

At year-end the total unrestricted cash reserves were £76,420. An analysis of all Church funds is included in the Financial Statements note 15.

FIXED ASSETS

In the opinion of the PCC, the market value of the land and buildings exceeds the amount at which they are stated in the accounts but they are unable to quantify the excess.

RISK ASSESSMENT

The financial stability of the Church depends to a significant extent on the giving of the church family and our ability to balance this and other sources of income in line with Church expenditure.

With a historical church building, unexpected repair costs will arise from time to time. However, it is relevant to note that a Maintenance Group assists the Church and the PCC to maintain the buildings which the Church owns and for which it is responsible. These are the Church, Church Centre, 92 Grove Park and 6 Lilac Avenue. This enables necessary work to be highlighted and planned through the budget process.

St John the Baptist Church, Knutsford

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CONCLUSION

St Johns has had another busy year, even though the church buildings were unavailable for significant periods.

We are thankful for the continued efforts from everyone involved in live streaming services and engaging remotely with various groups.

Over the course of the year we maintained resilient financial performance. Strong one-off donations offset lower collections and standing orders. We continued to pay close attention to discretionary spending wherever possible to ensure adequate reserves were maintained.

The outcome for the year was relatively positive, given the circumstances, and we are looking forward to higher levels of activity in the year ahead.

Nigel Atkinson

Revd Nigel Atkinson

Date: 6 July 2022

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
PCC OF ST JOHN THE BAPTIST KNUTSFORD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 13 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 15 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Lourens du Plessis

Lourens du Plessis ACA CA(SA)
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 14 Jul 2022

PCC OF ST JOHN THE BAPTIST KNUTSFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	193,530	22,242	215,772	221,458
Charitable activities	4	13,121	-	13,121	18,262
Other trading activities	5	54,852	-	54,852	47,076
Investments	6	9	-	9	78
Total income and endowments		261,512	22,242	283,754	286,874
EXPENDITURE ON:					
Charitable activities	7	266,878	8,008	274,886	269,827
Other trading activities	8	33,577	-	33,577	31,277
Total expenditure		300,455	8,008	308,463	301,104
Net income/(expenditure)		(38,943)	14,234	(24,709)	(14,230)
Transfers between funds	15	(2,237)	2,237	-	-
Net movement in funds		(41,180)	16,471	(24,709)	(14,230)
Reconciliation of funds:					
Total funds brought forward		491,235	1,210	492,445	506,675
Total funds carried forward	15	450,055	17,681	467,736	492,445

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 15-22 form part of these accounts.

PCC OF ST JOHN THE BAPTIST KNUTSFORD

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds Restated 2020 £
FIXED ASSETS					
Tangible assets	10	372,500	-	372,500	376,500
		<u>372,500</u>	<u>-</u>	<u>372,500</u>	<u>376,500</u>
CURRENT ASSETS					
Debtors	11	20,030	-	20,030	13,659
Cash at bank and in hand	12	76,421	17,681	94,102	125,115
		96,451	17,681	114,132	138,774
CREDITORS: Amounts falling due within one year	13	(18,896)	-	(18,896)	(22,829)
Net current assets / (liabilities)		<u>77,555</u>	<u>17,681</u>	<u>95,236</u>	<u>115,945</u>
TOTAL NET ASSETS		<u>450,055</u>	<u>17,681</u>	<u>467,736</u>	<u>492,445</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		60,540	-	60,540	90,922
Designated funds		389,515	-	389,515	400,313
		<u>450,055</u>	<u>-</u>	<u>450,055</u>	<u>491,235</u>
Restricted Funds		<u>-</u>	<u>17,681</u>	<u>17,681</u>	<u>1,210</u>
		<u>450,055</u>	<u>17,681</u>	<u>467,736</u>	<u>492,445</u>

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Nigel Atkinson

REV. NIGEL ATKINSON

6 July 2022

Date

Charity number: 1131500

The notes on page 15-22 form part of these accounts.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The Parochial Church Council of St John the Baptist Knutsford is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the Church Hill Café and from lettings of the Church Centre.

Investment income represents income generated by the charity's assets and includes bank interest.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £5,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 75 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale or for use by the church are stated at the lower of cost and net realisable value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	171,680	186,165
Government grants	10,964	-
Legacies receivable	-	2,000
Income tax recoverable	33,128	33,293
	<u>215,772</u>	<u>221,458</u>

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and events	146	1,694
Fees	6,629	3,599
St John's Toft	5,738	4,857
Church organisations	438	8,046
Miscellaneous income	170	65
	<u>13,121</u>	<u>18,262</u>

5 Income from other trading activities

	2021	2020
	£	£
Church Hill Café	22,268	16,851
COVID related grants for Café	8,536	13,304
Church and centre hire	5,250	4,712
Rental of Lilac Avenue	18,798	12,209
	<u>54,852</u>	<u>47,076</u>

6 Investment income

	2021	2020
	£	£
Bank interest	9	78
	<u>9</u>	<u>78</u>

7 Charitable expenditure

a Costs incurred directly on specific activities

	2021	2020
	£	£
Ministry expenses:		
Parish share	110,509	77,141
Staff costs	26,739	78,392
Vicar's expenses	2,449	3,644
Other staff expenses	2,240	2,667
Verger and organist fees	529	479
Church organisations	975	3,743
Music fund	2,259	-
Youth and children's work	859	3,620
Home groups and church courses	97	154
Church events	170	970
Service fees	1,126	-
Fees payable to the diocese	1,386	2,236
Other ministry costs	2,510	1,536
	<u>151,848</u>	<u>174,582</u>
Property expenses:		
Church running expenses	21,924	13,114
Gas and electricity for church and centre	12,636	9,385
Centre maintenance and costs	288	379
Decreciation of church centre	4,000	4,000
Vicar's housing costs	6,240	6,403
Associate Minister's housing costs	25,150	9,654
Grove Park costs	990	5,302
Interest on Grove Park value linked loan	2,189	2,163
Lilac Avenue	984	737
Major maintenance costs	102	16,970
	<u>74,503</u>	<u>68,108</u>
Grants and donations payable (note 7c)	40,775	20,183
	<u>267,126</u>	<u>262,873</u>

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

b Costs incurred on support & administration

Governance costs		
Accounts preparation and independent examination	3,120	3,120
	<u>3,120</u>	<u>3,120</u>
Office expenses	4,002	3,663
Publications and publicity	638	171
	<u>7,760</u>	<u>6,954</u>
Total expenditure	<u><u>274,886</u></u>	<u><u>269,827</u></u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2020: £3,120); in addition the charity paid £1,111 (2020: £1,051) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2021 £
Grant payments for UK mission	19,275	1,500	20,775
Grant payments for overseas mission	18,000	2,000	20,000
	<u>37,275</u>	<u>3,500</u>	<u>40,775</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grant payments for UK mission	8,171	-	8,171
Grant payments for overseas mission	12,012	-	12,012
	<u>20,183</u>	<u>-</u>	<u>20,183</u>

The charity's principal grant payments to institutions comprised:

	2021 £	2020 £
Crosslinks	19,500	13,512
Growing Young Disciples	5,000	2,321
St Peter's Church Rock Ferry	5,500	3,400
Hope Central	5,675	-
UCCF	1,000	-
North West Partnership	500	-
Grants to institutions for less than £1,000 each	100	950
	<u>37,275</u>	<u>20,183</u>

8 Other expenditure

	2021 £	2020 £
Church Hill Café expenditure	8,432	6,556
Church Hill Café salaries	25,144	24,721
	<u>33,577</u>	<u>31,277</u>

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2020: 6.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. No employment benefits were payable to key management by the PCC.

Rev. Nigel Atkinson and Rev. Tom Hollingsbee (clergy members of the PCC) receive stipends from the Diocese and so are not employees of the PCC; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. These clergy are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 7 'Charitable expenditure'. The charity also reimbursed expenses to these clergy; again these costs are disclosed in note 7 'Charitable expenditure' under the heading 'Clergy expenses'.

Staff costs in 2020 included redundancy and termination payments totalling £11,737 and comprise only statutory redundancy payments. Redundancy and termination payments are charged when the liability or obligation arises.

No other member of the PCC received employment benefits in either the current or preceding year.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10 Tangible fixed assets

	Freehold Property £	Long leasehold Property £	Fixtures, fittings and equipment £	Total 2021 £
Cost				
At 1 January 2021	396,500	96,000	-	492,500
At 31 December 2021	<u>396,500</u>	<u>96,000</u>	<u>-</u>	<u>492,500</u>
Accumulated depreciation				
At 1 January 2021	116,000	-	-	116,000
Charge for the year	4,000	-	-	4,000
At 31 December 2021	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>120,000</u>
Net book value				
At 31 December 2021	<u>276,500</u>	<u>96,000</u>	<u>-</u>	<u>372,500</u>
At 1 January 2021	<u>280,500</u>	<u>96,000</u>	<u>-</u>	<u>376,500</u>

Freehold properties are stated at historic cost and comprise a residential property at 6 Lilac Avenue (used by the Youth Worker) and the Church Centre attached to the Church.

The leasehold property at 92 Grove Park is held on a 999 year lease expiring in 2948 and is rented from the church by the former Associate Minister. The lease of 92 Grove Park is included at 74.4% of historic cost as this property is subject to an arrangement with the Church Commissioners (known as a Value Linked Loan) whereby if the property is sold 25.6% of the proceeds will be payable to the Church Commissioners. While this arrangement represents an equity share of 25.6% of the ownership, interest is also payable on the original Church Commissioners investment. This interest is shown in note 7a above.

11 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	15,098	8,825
Other debtors	4,932	4,834
Total debtors	<u>20,030</u>	<u>13,659</u>

12 Cash at bank and in hand

	2021 £	2020 £
Cash at bank with immediate access	94,102	125,115
	<u>94,102</u>	<u>125,115</u>

13 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade and other creditors	2,276	5,995
Pension contributions	-	214
Accruals	3,120	3,120
Grant obligations	13,500	13,500
	<u>18,896</u>	<u>22,829</u>

14 Pension commitments

During the year employer's pension contributions totalling £1,145 (2020: £5,939) were payable to defined contribution personal pension schemes. Pension contributions of £nil were owing at the balance sheet date (2020: £214).

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Mission giving	8,710	-	(40,500)	35,790	-	4,000
Evangelism	470	-	(470)	-	-	-
Café	-	30,804	(33,577)	2,773	-	-
Bell restoration	1,678	-	-	(1,678)	-	-
ACF	459	-	-	(459)	-	-
Young at heart	100	-	-	(100)	-	-
OASIS	8,229	438	(652)	-	-	8,015
Youth work	4,166	-	-	(4,166)	-	-
Fixed assets	376,500	-	(4,000)	-	-	372,500
Building reserve	-	-	-	5,000	-	5,000
	400,313	31,242	(79,199)	37,159	-	389,515
<i>General Unrestricted Funds</i>	90,922	230,270	(221,256)	(39,396)	-	60,540
Total Unrestricted Funds	491,235	261,512	(300,455)	(2,237)	-	450,055
<i>Restricted Funds</i>						
Church and Centre refurbishment	-	18,750	(3,094)	-	-	15,656
Music fund	905	2,500	(2,519)	-	-	886
Reordering fund	251	-	(102)	-	-	149
Bell restoration	-	982	(1,960)	1,678	-	700
ACF	-	-	(323)	459	-	136
Young at heart	-	-	-	100	-	100
Coffee morning mission fund	54	-	-	-	-	54
Special donations	-	10	(10)	-	-	-
	1,210	22,242	(8,008)	2,237	-	17,681
Aggregate of funds	492,444	283,754	(308,463)	-	-	467,736

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		<u>Restricted funds</u>	<u>2021</u>
	General funds £	Designated funds £	funds £	£
Tangible fixed assets	-	372,500	-	372,500
Debtors	20,030	-	-	20,030
Cash at bank and in hand	59,406	17,015	17,681	94,102
Creditors falling due within one year	(18,896)	-	-	(18,896)
	60,540	389,515	17,681	467,736

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Mission giving	20,556	-	(33,910)	22,064	-	8,710
Evangelism	665	-	(195)	-	-	470
Café	-	30,155	(31,277)	1,123	-	-
Bell restoration	1,661	17	-	-	-	1,678
ACF	307	645	(493)	-	-	459
Young at heart	101	299	(300)	-	-	100
OASIS	7,995	1,353	(1,119)	-	-	8,229
Youth work	265	5,732	(1,831)	-	-	4,166
Fixed assets	380,500	-	(4,000)	-	-	376,500
	<u>412,050</u>	<u>38,201</u>	<u>(73,125)</u>	<u>23,187</u>	<u>-</u>	<u>400,313</u>
<i>General Unrestricted Funds</i>	<u>76,154</u>	<u>246,998</u>	<u>(209,043)</u>	<u>(23,187)</u>	<u>-</u>	<u>90,922</u>
Total Unrestricted Funds	<u>488,204</u>	<u>285,199</u>	<u>(282,168)</u>	<u>-</u>	<u>-</u>	<u>491,235</u>
<i>Restricted Funds</i>						
Music fund	1,250	-	(345)	-	-	905
Reordering fund	17,221	-	(16,970)	-	-	251
Coffee morning mission fund	-	1,675	(1,621)	-	-	54
	<u>18,471</u>	<u>1,675</u>	<u>(18,936)</u>	<u>-</u>	<u>-</u>	<u>1,210</u>
Aggregate of funds	<u>506,675</u>	<u>286,874</u>	<u>(301,104)</u>	<u>-</u>	<u>-</u>	<u>492,445</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2020
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	-	376,500	-	376,500
Debtors	13,659	-	-	13,659
Cash at bank and in hand	86,592	37,313	1,210	125,115
Creditors falling due within one year	(9,329)	(13,500)	-	(22,829)
	<u>90,922</u>	<u>400,313</u>	<u>1,210</u>	<u>492,445</u>

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the mission funds designated for this purpose will be distributed in the new financial year.

16 Operating lease commitments

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2021 £	2020 £
Payments falling due:		
Within one year	1,114	1,148
Between one and five years	4,454	-
	<u>5,568</u>	<u>1,148</u>

During the year the charity was charged £1,130 (2020: £1,148) for its operating lease.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17 Transactions with related parties

During the year the charity:

received donations totalling £53,590 (2020: £47,416) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

£2,300 (2020: £2,321) in grants to Growing Young Disciples, a charity over which PCC member Debbie Woods has significant influence as a trustee.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	193,530	-	22,242	215,772	221,458	-	-	221,458
Charitable activities	4	12,683	438	-	13,121	8,541	8,046	1,675	18,262
Other trading activities	5	24,048	30,804	-	54,852	16,921	30,155	-	47,076
Investments	6	9	-	-	9	78	-	-	78
Total income and endowments		230,270	31,242	22,242	283,754	246,998	38,201	1,675	286,874
EXPENDITURE ON:									
Charitable activities	7	221,256	45,622	8,008	274,886	209,043	41,848	18,936	269,827
Other trading activities	8	-	33,577	-	33,577	-	31,277	-	31,277
Total Expenditure		221,256	79,199	8,008	308,463	209,043	73,125	18,936	301,104
Net income/(expenditure)		9,014	(47,957)	14,234	(24,709)	37,955	(34,924)	(17,261)	(14,230)
Transfers between funds		15	(39,396)	37,159	2,237	-	(23,187)	23,187	-
Net movement in funds			(30,382)	(10,798)	16,471	(24,709)	14,768	(11,737)	(17,261)
Reconciliation of funds:									
Total funds brought forward			90,922	400,313	1,210	492,445	76,154	412,050	18,471
Total funds carried forward		15	60,540	389,515	17,681	467,736	90,922	400,313	1,210

Accounts

ST JOHN THE BAPTIST CHURCH
KNUTSFORD
2020 ANNUAL REPORT



St John the Baptist Church, Knutsford

ANNUAL REPORT 2020

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St John the Baptist Church, Knutsford

ANNUAL REPORT 2020

CHARITY INFORMATION

INCUMBENT

Revd Nigel Atkinson

INDEPENDENT EXAMINER

Lourens Du Plessis
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

BANKERS

Barclays Bank plc
87 King Street
Knutsford
Cheshire
WA16 6EL

PRINCIPAL OFFICE

St John the Baptist Church
Church Office
Church Hill
Knutsford
Cheshire
WA16 6DH

Charity Registration Number 1131500

St John the Baptist Church, Knutsford

ANNUAL REPORT 2020

The Revd Nigel Atkinson is the Vicar of St John the Baptist Church, Knutsford. Until 31st July 2020 Mr Chris Johnson was the Youth Minister and Mr Richard Reeve was the Associate Minister for Knutsford. Revd Dan Young was Associate Minister for Toft until April 2020 with some responsibilities for Knutsford. In September 2020 Revd Tom Hollingsbee became Associate Vicar for Knutsford and Toft, and Miss Hannah Dobson became Youth Worker. Revd Helen Eccles, deacon for Toft, also took on some duties for Knutsford.

BACKGROUND

St John's PCC has the responsibility of co-operating with the Incumbent and the Ministry Team for Knutsford in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In particular it aims to encourage the Church family towards the vision of a Church which:

- Worships joyfully
- Prays faithfully
- Proclaims boldly
- Serves enthusiastically
- Learns diligently
- Uses God's gifts wisely
- Shares lovingly

It also has maintenance responsibilities for the Church and the Church Centre, 92 Grove Park and 6 Lilac Avenue.

MEMBERSHIP

Members of the PCC are either *ex-officio* or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

During the year the following served as members of the PCC:

Incumbent: Revd Nigel Atkinson
Associate Vicar: Revd Tom Hollingsbee (from September 2020)

Readers: Dr Thain Flowers – Reader Emeritus
Deacon: Revd Helen Eccles

Wardens: Stephen Watson
Debbie Woods (until October 2020)
Andy Worth (from October 2020)

Assistant Curate: Revd Mel Lacy

Representative on General Synod: Debbie Woods

Representatives on Deanery Synod: Neil Wall
Sue Broadbent
John Lee
Debbie Woods (ex-officio)

Elected Members:	Steve Kitcher	Ian Robertson (2018-2021)
	Jane Cartmel (2018-2021)	Bill Tamkin (2018-2021)
	Terrence Austin (2017-2020)	Andy Lynes (co-opted 2017)
	Candace Jackson (2018-2021)	Emily Pegg (2019-2022)

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Charlotte Blakemore (2018-2021)
Annette Kayes (2017-2020)
Ken McPhail (2020-2023)
Stewart Dally (2020-2023)
Sue Broadbent (2013)
John Lee (2016)

Andrew Worth (2017-2020)
Nick Parratt (2017-2020)
Rowena Nixon (2020-2023)
Hannah Waller (2020-2023)
Neil Wall (2009)

In attendance: Until July 2020 Dr Richard Reeve (Associate Minister) Mr Chris Johnson (Youth Minister)
Mrs Chris Hogg (PCC Secretary)
From October 2020: Hannah Dobson

COMMITTEES

The PCC operates through a number of Committees, which meet regularly and report to full meetings of the PCC.

STANDING COMMITTEE

This is the only committee required by law.

Terms of reference

- a) To deal with emergency matters on behalf of the PCC.
- b) To consider matters of general pastoral and public policy, reporting to Council as appropriate.

Members: Revd Nigel Atkinson (Vicar), Andy Keeble, Debbie Woods and Stephen Watson, Andy Worth (Churchwardens).

FINANCE COMMITTEE

Terms of reference

- a) To keep under review the financial position of the Church.
- b) To formulate the financial policy of the parish (subject to the approval of Council).

Members: Revd Nigel Atkinson (Vicar), Debbie Woods (Churchwarden), Stephen Watson, Andy Worth (Churchwardens), Steve Kitcher (Treasurer), Andy Keeble, In attendance: Chris Hogg (minutes)

MISSION COMMITTEE

Terms of reference

To recommend ways in which the PCC should apply resources to:

- support Bible based witness, teaching and evangelism; and
- encourage interest, understanding, prayer and action in mission amongst all ages of our church family locally, nationally and globally.

Members: Revd Nigel Atkinson, Dan Young, Beki Parratt, Bill Tamkin and Debbie Woods.

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BUILDINGS AND MAINTENANCE

2020 has generally been another quiet year with regard to improvement works but we were able to undertake the damp rectification works which so far have proven to be successful.

Other areas that still need to be assessed include upgrading office furniture with better use of space in various areas and possible improvements to the generally tired Church Centre.

The number of maintenance tasks carried out are too numerous to detail within this report, but the most important elements are tabulated below.

Church Internal

1. A heating problem in the Vestry and Sanctuary was rectified in the autumn.
2. Regular cleaning has been undertaken to comply with Covid-19 recommendations and to ensure that the building could be used whenever possible.
3. New floodlighting was fitted in the tower to illuminate the clock face.
4. Coat of Arms was remounted after restoration.

Church External

1. Church entrance and all paths treated with anti-algae fluid.
2. All gully and drains cleared of leaves.
3. Areas of external brickwork were repointed as part of the remedial damp works.

Church Centre

1. Leak fixed in Kitchen roof.
2. Toilets and basins flushed weekly during lockdown.
3. New siphon unit fitted to men's toilet.
4. Annual portable appliance test carried out.

Throughout 2020, the willing members of the maintenance team have cheerfully carried out any tasks presented to them, and grateful thanks are given for their ministry especially during the lockdown periods.

Quinquennial Inspection

Internal plaster repairs and external brickwork repointing were recently completed for a total cost of around £17,000 (including architect fees).

The next quinquennial inspection for the church building is due in 2021.

ELECTORAL ROLL

There are 183 names on the Electoral Roll, 15 new names have been added and 9 removed.

REVIEW OF ACTIVITIES

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

TEACHING OBJECTIVES

The year began with a sermon series on the Prophet Jonah. This was followed by a series during Lent on Ephesians 6. This was for the 8:45 and 10:15 Service. In the Evening 6:30 Service we had a series on the Gospel of Mark. This continued until Lockdown on March 16th. We pre-recorded our services on YouTube on March 22, and began a

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series in the Gospel of Matthew. From September to November we turned to the Gospel of Mark. During the month of August parishioners were directed to a series of Sermons produced by the Church Society. The speakers were George Crowder, Rod Thomas, Mark Wallace and Wallace Benn.

We began to Livestream our services on Sunday 1st November.

YOUTH AND CHILDREN'S MINISTRY

As one would expect, the pandemic has had a significant impact on the Youth and Children's work over the last year.

Oasis, Junior Church, Pathfinders and Little Nutters, Eureka and TGI all ran as normal until the first national lockdown. Thanks to technology the team were able to continue Eureka and TGI over Zoom and put a weekly all-age service together for streaming over YouTube. This continued up until the summer holidays.

When Church opened up in September, we put on a 'Families Special' for families with primary age children where up to 8 families could all meet to worship and learn together during the main service. We had an average of 6 families at these sessions, and it was encouraging to see whole families learning together. After a few weeks we were also able to put pathfinders back on. Overall Numbers were lower than normal, but this is understandable as many families preferred to watch church from home.

We were also to run two-weekly discipleship groups for the youth on a Thursday. An average of 18 children from year 6 (age 10) to year 13 (age 18) came together to look at Mark's Gospel together.

We went back online for the second national lockdown with a Family Zoom and a breakfast group for Pathfinders on Sunday, and the Thursday groups went online.

We were really grateful to be able to open up in the build-up to Christmas. The Youth had a great time comparing Christmas adverts to the true Christmas story on a Thursday. We were also really grateful to be able to put on a small all-age service for our Church family on Christmas Eve.

It's been a strange time for both Tom and Hannah as they've settled into a stunted form of church life. They're both really grateful for God's grace in these trying times and look forward (we pray) for the opening up of ministry opportunities for in 2021.

SAFEGUARDING

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. There were no safeguarding referrals during 2020.

HOME GROUPS (Small Groups)

When the first national Lockdown struck, the small groups were unable to meet in person. Four were able to continue over Zoom and the leaders did a sterling job of supporting and encouraging their groups. However, it was difficult to replicate the same sort of group experience over Zoom.

In the Autumn we incorporated the existing small groups into the Service Station on a Tuesday night. We gathered together as a large group online over Zoom, and we sing together, listen to a Bible talk and split into groups to discuss and pray. There were on average about 60 people in attendance. It has been far from perfect, but has been well received and has proven a blessing to many over these difficult months. It has also been a great encouragement to see some of the church family attend Service Station who previously were not part of a small group.

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MISSION REPORT

Due to the Covid-19 pandemic, normal mission activities were/are suspended. However it has been a blessing to be able to welcome our mission partners to the St John's prayer gatherings via zoom and to hear from them in person and to pray with and for them. During the year we have been able to support the following: Zablon Kihara (Kenya); Wanyeki and Mary Mahiaini (Kenya); the Kravoli family (Czech Republic); Crosslinks; Christ Church Stockport; Tom Dally (Titus Trust); Newcastle University Christian Union; St Peters Rock Ferry and Growing Young Disciples. Cornerstone have supported St Peters Rock Ferry, the SPUC and Growing Young Disciples.

PCC

The full PCC met six times during the year to deal with normal business. The PCC Committees met as and when necessary and their deliberations were received by the full PCC and fully discussed when appropriate.

Statement of PCC Responsibilities

Under the Charities Act 2011, the PCC are required to prepare a statement of accounts for each accounting year.

They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with the Statements of Recommended Practice and the Regulations made under the Charities Act 2011. They also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities and to provide reasonable assurances that:

1. The church is operating efficiently and effectively
2. Its assets are safeguarded against unauthorised use or disposition
3. Financial information used within the church or for publication is reliable
4. The church complies with relevant laws and regulations

FUNERALS

There were a number of funerals towards the end of the year. Two were held in SJK under COVID restrictions. Twelve were members of the Church Family.

STAFF CHANGES

During the year Richard Reeve and Chris Johnson left our employment. Richard was accepted as an Ordinand in the Church of England. Chris went back to teaching. Rev Dan Young also retired. We welcomed Tom Hollingsbee as Associate Vicar and Hannah Dobson as Youth Worker. We also welcomed Helen Eccles who joined us as Curate. Helen is a Permanent Deacon.

CHURCH HILL CAFÉ

2020 began well with loyal support from our volunteers and customers alike. On the 4th of February we had a theft in church when someone stole £85 from the cafe float. 12 days later we were advised by wardens and Nigel to close the cafe as, due to the spread of Covid 19, we could not guarantee the safety of either volunteer or customers. We then set about clearing the cafe, checking the stock and donating perishables to Hope Central. We were able to use all fresh produce in soup for distribution around the parish. All the staff were furloughed. In September, as lockdown eased, we followed government Covid 19 stipulations in order to open again. Also that month, our third member of staff announced she would be leaving (other job opportunity) and we proceeded with two staff members, a smaller group of volunteers, a smaller menu and shorter opening hours.

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At the second lockdown in November we went through the same cycle of clearing the cafe and then opened again on 2nd Dec, until closing for Christmas on 18th Dec. We were greatly encouraged at that time still to be receiving new customers, one of whom, following a visit, wrote to the church office: "I had the pleasure of using your Cafe today. What a welcome! Warm, helpful and friendly. Nothing was too much trouble. I would definitely come again. The food was excellent. What a find, it's everything a church should be, informative, welcoming and knowledgeable..." (The last part being a reference to a loyal volunteer who showed the visitors round the main building.)

We thank God that, albeit this year in much more challenging circumstances, the cafe has served still as an interface with the town. Most of the time the church itself was open, we served as a window into a living, active community of Jesus' followers. We thank God for that opportunity and the volunteers who helped make it happen. Our prayer now is we will soon be in a position to receive people again.

PLANS FOR THE YEAR AHEAD

St Johns Knutsford is looking forward to serving and developing our community as we emerge from Lockdown. God willing, we will seek once more to reach out to the community through Oasis, Young At Heart, Cornerstone and Church Hill Café. We will need to give careful thought to the nature of the 6:30 Evening Service. We will continue to run Marriage Preparation Courses and Christianity Explored Courses.

FINANCE

In 2020 expenditure exceeded income. At year-end unrestricted general cash reserves amounted to £86,594, designated cash reserves were £37,311 and restricted cash reserves were £1,209. Full details of the various funds are set out in notes 15 to the accounts.

The PCC set aside 10% of regular and unrestricted giving for mission purposes in the unrestricted Mission Giving Fund. Each month 10% of appropriate giving is transferred from the General Fund to the Mission Giving Fund. These transfers totalled £22,064 during 2020. Mission giving is detailed in note 7c to the financial statements.

The Parish Share paid in 2020 was £77,141 (2019:£64,855). The increase followed the appointment of an Associate Vicar.

INVESTMENT POLICY

The Church's funds were held as cash and deposits at Barclays Bank plc. The Church does not invest in equity funds.

RESERVES

The church reserves policy is to hold in reserves the equivalent of three months' general running costs and an additional one month's salary costs. This equates to approximately £85,000. At year-end the total unrestricted general cash reserves were £86,594. An analysis of all Church funds is included in the Financial Statements note 15.

FIXED ASSETS

In the opinion of the PCC, the market value of the land and buildings exceeds the amount at which they are stated in the accounts but they are unable to quantify the excess.

RISK ASSESSMENT

The financial stability of the Church depends to a significant extent on the giving of the church family and our ability to balance this and other sources of income in line with Church expenditure.

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With a historical church building, unexpected repair costs will arise from time to time. However, it is relevant to note that a Maintenance Group assists the Church and the PCC to maintain the buildings which the Church owns and for which it is responsible. These are the Church, Church Centre, 92 Grove Park (formerly the Curate's/Associate Minister's house) and 6 Lilac Avenue (formerly the Youth Minister's house). This enables necessary work to be highlighted and planned and the appropriate budgets raised rather than operating in an emergency mode. This is working well, with a group of church members assisting in the required work.

CONCLUSION

St Johns has had another busy year, even though the church buildings were unavailable for significant periods. Finding alternative ways to engage remotely with various groups and establish live streamed services required a lot of work behind the scenes and through to the delivery of events in different formats. The efforts of everyone involved through these challenges have been particularly appreciated.

In March 2020 we took steps to help contain the outbreak of Covid-19. The trustees closely monitored our income and expenditure and tracked the financial impact of the pandemic on the charity's free cash reserves.

Over the course of the year we achieved a resilient financial performance in the circumstances. Continued strong one-off donations more than offset lower collections and standing orders. And although income was 25% lower than last year, expenditure was more than 30% lower. This gave an overall result for the year £3,800 ahead of budget. The balance in the General Fund at year-end was more than £79,000. St Johns maintains its ambition to build a six-month reserve in the general fund, however we recognise that it will take several years to attain that position and further gift day appeals are likely to be needed.

Overall the church can only sustain itself if income matches or exceeds expenditure. We have continued to pay close attention to discretionary spending wherever possible to ensure a balance is maintained. Whilst we had a satisfactory outcome for the year, we are facing another uncertain year as we plan for the lifting of lockdown restrictions during 2021. Unfortunately, the trustees are unable to reliably estimate the on-going financial impact of Covid-19 at the present time.

Nigel Atkinson

26 May 2021

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
PCC OF ST JOHN THE BAPTIST KNUTSFORD
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 11 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Lourens du Plessis ACA CA(SA)
Institute of Chartered Accountants in England and Wales

4 June 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

PCC OF ST JOHN THE BAPTIST KNUTSFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	221,458	-	221,458	262,844
Charitable activities	4	16,587	1,674	18,262	35,905
Other trading activities	5	47,076	-	47,076	65,346
Investments	6	78	-	78	138
Total income and endowments		285,198	1,674	286,873	364,234
EXPENDITURE ON:					
Charitable activities	7	250,891	18,936	269,827	315,420
Other trading activities	8	31,277	-	31,277	40,806
Total expenditure		282,168	18,936	301,104	356,226
Net income/(expenditure)		3,031	(17,262)	(14,231)	8,008
Transfers between funds	15	-	-	-	-
Net movement in funds		3,031	(17,262)	(14,231)	8,008
Reconciliation of funds:					
Total funds brought forward		488,203	18,471	506,674	498,666
Total funds carried forward	15	491,233	1,209	492,443	506,674

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 13-21 form part of these accounts.

PCC OF ST JOHN THE BAPTIST KNUTSFORD

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds Restated 2019 £
FIXED ASSETS					
Tangible assets	10	376,500	-	376,500	380,500
		<u>376,500</u>	<u>-</u>	<u>376,500</u>	<u>380,500</u>
CURRENT ASSETS					
Debtors	11	13,657	-	13,657	22,240
Cash at bank and in hand	12	123,905	1,209	125,115	123,394
		137,563	1,209	138,772	145,634
CREDITORS: Amounts falling due within one year	13	(22,829)	-	(22,829)	(19,460)
Net current assets / (liabilities)		<u>114,733</u>	<u>1,209</u>	<u>115,943</u>	<u>126,174</u>
TOTAL NET ASSETS		<u>491,233</u>	<u>1,209</u>	<u>492,443</u>	<u>506,674</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		90,922	-	90,922	77,364
Designated funds		400,311	-	400,311	410,839
		<u>491,233</u>	<u>-</u>	<u>491,233</u>	<u>488,203</u>
Restricted Funds		<u>-</u>	<u>1,209</u>	<u>1,209</u>	<u>18,471</u>
		<u>491,233</u>	<u>1,209</u>	<u>492,443</u>	<u>506,674</u>

The financial statements were approved by the Board of Directors on 26 May 2021 and were signed on its behalf by:

REV. NIGEL ATKINSON

Charity number: 1131500

The notes on page 13-21 form part of these accounts.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The Parochial Church Council of St John the Baptist Knutsford is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's balance sheet been restated to reflect the substance of an arrangement with the Church Commissioners (known as a *Value Linked Loan*) whereby if the property at 92 Grove Park is sold, 25.6% of the proceeds will become payable to the Church Commissioners.

The restatement has reduced the cost of fixed assets by £33,000 (representing 25.6% of the original cost of the relevant asset) and has removed the long term creditor of £33,000 previously included in the balance sheet.

This balance sheet restatement has no effect on the reserves of the charity during 2019.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the Church Hill Café and from lettings of the Church Centre.

Investment income represents income generated by the charity's assets and includes bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £5,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 75 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale or for use by the church are stated at the lower of cost and net realisable value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	186,165	217,938
Legacies receivable	2,000	-
Income tax recoverable	33,293	44,907
	<u>221,458</u>	<u>262,844</u>

4 Income from charitable activities

	2020	2019
	£	£
Church retreats and events	1,694	5,700
After service refreshments	65	348
Book sales	-	38
Fees	3,599	6,503
St John's Toft	4,857	5,665
Church organisations	8,046	17,652
	<u>18,262</u>	<u>35,905</u>

5 Income from other trading activities

	2020	2019
	£	£
Church Hill Café	16,851	38,083
Job retention scheme grants for Café	13,304	-
Church and centre hire	4,712	17,681
Rental of Lilac Avenue	12,209	9,582
	<u>47,076</u>	<u>65,346</u>

6 Investment income

	2020	2019
	£	£
Bank interest	78	138
	<u>78</u>	<u>138</u>

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable expenditure

	2020 £	2019 £
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	77,141	64,855
Staff costs	78,392	99,013
Vicar's expenses	3,644	4,074
Other staff expenses	2,667	4,292
Verger and organist fees	479	2,411
Church organisations	3,743	16,051
Music fund	-	1,070
Youth and children's work	3,620	3,000
Home groups and church courses	154	787
Church events	970	1,771
Fees payable to the diocese	2,236	1,740
Other ministry costs	1,535	1,843
	<u>174,582</u>	<u>200,906</u>
Property expenses:		
Church running expenses	13,113	16,363
Gas and electricity for church and centre	9,385	10,404
Centre maintenance and costs	379	804
Decreciation of church centre	4,000	4,000
Vicar's housing costs	6,403	6,466
Associate Minister's housing costs	9,654	-
Grove Park costs	5,302	5,476
Interest on Grove Park value linked loan	2,163	2,117
Lilac Avenue	737	825
Major maintenance costs	16,970	2,472
	<u>68,107</u>	<u>48,926</u>
Grants and donations payable (note 7c)	20,183	55,129
	<u>262,873</u>	<u>304,961</u>
b Costs incurred on support & administration		
Governance costs		
Accounts preparation and independent examination	3,120	2,640
	<u>3,120</u>	<u>2,640</u>
Office expenses	3,663	6,960
Publications and publicity	171	858
	<u>6,954</u>	<u>10,458</u>
Total expenditure	<u>269,827</u>	<u>315,420</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,120 (2019: £2,640); in addition the charity paid £1,051 (2019: £1,008) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £
Grant payments for UK mission	8,171	-	8,171
Grant payments for overseas mission	12,012	-	12,012
	<u>20,183</u>	<u>-</u>	<u>20,183</u>

PCC OF ST JOHN THE BAPTIST KNUTSFORD
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FOR THE YEAR ENDED 31 DECEMBER 2020

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grant payments for UK mission	25,100	2,415	27,515
Grant payments for overseas mission	26,167	1,080	27,247
Other donations	366	-	366
	<u>51,634</u>	<u>3,495</u>	<u>55,129</u>

The charity's principal grant payments to institutions comprised:

	2020 £	2019 £
Crosslinks	13,512	26,988
Growing Young Disciples	2,321	6,500
St Peter's Church Rock Ferry	3,400	4,000
Hope Central	-	4,500
UCCF	-	2,000
Christ Church Stockport	-	3,000
North West Partnership	-	1,500
St Anna	-	1,000
Grants to institutions for less than £1,000 each	950	2,146
	<u>20,183</u>	<u>51,634</u>

8 Other expenditure

	2020 £	2019 £
Church Hill Café expenditure	6,556	13,373
Church Hill Café salaries	24,721	27,433
	<u>31,277</u>	<u>40,806</u>

9 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 6.5 (2019: 8). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. No employment benefits were payable to key management by the PCC.

Rev. Nigel Atkinson and Rev. Tom Hollingsbee (clergy members of the PCC) receive stipends from the Diocese and so are not employees of the PCC; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. These clergy are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 7 'Charitable expenditure'. The charity also reimbursed expenses to these clergy; again these costs are disclosed in note 7 'Charitable expenditure' under the heading 'Clergy expenses'.

Terrence Austin, who is a member of the PCC, received £409 (2019: £1,790) for providing the services of a verger to the charity. The legal authority for these payments is within the Parochial Church Councils (Powers) Measure 1956.

Staff costs included redundancy and termination payments totalling £11,737 (2019: £nil) and comprise only statutory redundancy payments. Redundancy and termination payments are charged when the liability or obligation arises.

No other member of the PCC received employment benefits in either the current or preceding year.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2020 £
Cost			
At 1 January 2020	492,500	-	492,500
At 31 December 2020	<u>492,500</u>	<u>-</u>	<u>492,500</u>
Accumulated depreciation			
At 1 January 2020	112,000	-	112,000
Charge for the year	4,000	-	4,000
At 31 December 2020	<u>116,000</u>	<u>-</u>	<u>116,000</u>
Net book value			
At 31 December 2020	<u>376,500</u>	<u>-</u>	<u>376,500</u>
At 1 January 2020	<u>380,500</u>	<u>-</u>	<u>380,500</u>

Freehold properties are stated at historic cost and comprise residential properties at 92 Grove Park (rented by the former Associate Minister) and at 6 Lilac Avenue (used by the Youth Minister) and also the Church Centre attached to the Church. The property at 92 Grove Park is included at 74.4% of historic cost as this property is subject to an arrangement with the Church Commissioners (known as a *Value Linked Loan*) whereby if the property is sold 25.6% of the proceeds will be payable to the Church Commissioners. While this arrangement represents an equity share of 25.6% of the ownership, interest is also payable on the original Church Commissioners investment. This interest is shown in note 7a above.

11 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	8,824	17,975
Other debtors	<u>4,834</u>	<u>4,265</u>
Total debtors	<u>13,657</u>	<u>22,240</u>

12 Cash at bank and in hand

	2020 £	2019 £
Cash at bank with immediate access	<u>125,115</u>	<u>123,394</u>
	<u>125,115</u>	<u>123,394</u>

13 Creditors: liabilities falling due within one year

	2020 £	2019 £
Trade and other creditors	5,995	442
Pension contributions	214	1,030
Accruals	3,120	2,640
Grant obligations	<u>13,500</u>	<u>15,348</u>
	<u>22,829</u>	<u>19,460</u>

PCC OF ST JOHN THE BAPTIST KNUTSFORD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Pension commitments

During the year employer's pension contributions totalling £5,939 (2019: £10,164) were payable to defined contribution personal pension schemes. Pension contributions of £214 were owing at the balance sheet date (2019: £1,030).

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Mission giving	20,555	-	(33,910)	22,064	-	8,709
Evangelism	665	-	(195)	-	-	470
Café	-	30,155	(31,277)	1,123	-	-
Bell restoration	1,661	17	-	-	-	1,678
ACF	307	645	(493)	-	-	459
Young at heart	101	299	(300)	-	-	100
OASIS	7,995	1,353	(1,119)	-	-	8,229
Youth work	265	5,732	(1,831)	-	-	4,166
Fixed assets	380,500	-	(4,000)	-	-	376,500
	412,049	38,201	(73,125)	23,187	-	400,311
<i>General Unrestricted Funds</i>	76,154	246,998	(209,043)	(23,187)	-	90,922
Total Unrestricted Funds	488,203	285,198	(282,168)	-	-	491,233
<i>Restricted Funds</i>						
Music fund	1,251	-	(345)	-	-	906
Reordering fund	17,221	-	(16,970)	-	-	251
Coffee morning mission fund	-	1,674	(1,621)	-	-	53
	18,471	1,674	(18,936)	-	-	1,209
Aggregate of funds	506,674	286,873	(301,104)	-	-	492,443

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Tangible fixed assets	-	376,500	-	376,500
Debtors	13,657	-	-	13,657
Cash at bank and in hand	86,594	37,311	1,209	125,115
Creditors falling due within one year	(9,329)	(13,500)	-	(22,829)
	90,922	400,311	1,209	492,443

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Mission giving	40,351	4,375	(50,429)	26,258	-	20,555
Evangelism	1,807	1,053	(2,195)	-	-	665
Café	1,005	38,083	(40,806)	1,718	-	-
Bell restoration	1,475	196	(10)	-	-	1,661
ACF	404	2,113	(2,210)	-	-	307
Young at heart	107	296	(302)	-	-	101
OASIS	5,492	3,222	(719)	-	-	7,995
Youth work	1,250	11,825	(12,810)	-	-	265
Fixed assets	384,500	-	-	(4,000)	-	380,500
	<u>436,392</u>	<u>61,162</u>	<u>(109,481)</u>	<u>23,976</u>	<u>-</u>	<u>412,049</u>
<i>General Unrestricted Funds</i>	<u>40,080</u>	<u>298,576</u>	<u>(238,526)</u>	<u>(23,976)</u>	<u>-</u>	<u>76,154</u>
Total Unrestricted Funds	<u>476,471</u>	<u>359,739</u>	<u>(348,007)</u>	<u>-</u>	<u>-</u>	<u>488,203</u>
<i>Restricted Funds</i>						
Music fund	2,320	-	(1,070)	-	-	1,251
Reordering fund	19,693	-	(2,472)	-	-	17,221
Coffee morning mission fund	-	4,495	(4,495)	-	-	-
Joan Hunt Junior Church Bequest	182	-	(182)	-	-	-
	<u>22,195</u>	<u>4,495</u>	<u>(8,219)</u>	<u>-</u>	<u>-</u>	<u>18,471</u>
Aggregate of funds	<u>498,666</u>	<u>364,234</u>	<u>(356,226)</u>	<u>-</u>	<u>-</u>	<u>506,674</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Tangible fixed assets	-	380,500	-	380,500
Debtors	22,240	-	-	22,240
Cash at bank and in hand	59,235	45,687	18,471	123,394
Creditors falling due within one year	(4,112)	(15,348)	-	(19,460)
	<u>77,363</u>	<u>410,839</u>	<u>18,471</u>	<u>506,674</u>

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the mission funds designated for this purpose will be distributed in the new financial year.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16 Operating lease commitments

The charity has an operating lease for its photocopier. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2020	2019
	£	£
Payments falling due:		
Within one year	1,148	1,148
Between one and five years	-	1,148
	<u>1,148</u>	<u>2,296</u>

During the year the charity was charged £1,148 (2019: £1,148) for its operating lease.

17 Transactions with related parties

During the year the charity:

received donations totalling £47,416 (2019: £48,338) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

£2,321 (2019: £6,500) in grants to Growing Young Disciples, a charity over which PCC member Debbie Woods has significant influence as a trustee.

Except as disclosed in note 9 'Analysis of staff costs', there have been no other transactions with related parties during the year.

PCC OF ST JOHN THE BAPTIST KNUTSFORD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2020	2020	2020	2020	2019	2019	2019	2019
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	221,458	-	-	221,458	262,844	-	-	262,844
Charitable activities	4	8,541	8,046	1,674	18,262	8,331	23,080	4,495	35,905
Other trading activities	5	16,921	30,155	-	47,076	27,263	38,083	-	65,346
Investments	6	78	-	-	78	138	-	-	138
Total income and endowments		246,998	38,201	1,674	286,873	298,576	61,162	4,495	364,234
EXPENDITURE ON:									
Charitable activities	7	209,043	41,848	18,936	269,827	238,526	68,676	8,219	315,420
Other trading activities	8	-	31,277	-	31,277	-	40,806	-	40,806
Total Expenditure		209,043	73,125	18,936	301,104	238,526	109,481	8,219	356,226
Net income/(expenditure)		37,955	(34,924)	(17,262)	(14,231)	60,051	(48,319)	(3,724)	8,008
Transfers between funds	15	(23,187)	23,187	-	-	(23,976)	23,976	-	-
Net movement in funds		14,768	(11,738)	(17,262)	(14,231)	36,074	(24,343)	(3,724)	8,008
Reconciliation of funds:									
Total funds brought forward		76,154	412,049	18,471	506,674	40,080	436,392	22,195	498,666
Total funds carried forward	15	90,922	400,311	1,209	492,443	76,154	412,049	18,471	506,674