

ST JOHN THE BAPTIST CHURCH

KNUTSFORD

2023 ANNUAL REPORT



St John the Baptist Church, Knutsford

ANNUAL REPORT 2023

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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:			
<i>Net cash provided by (used in) operating activities</i>	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>
<i>Net cash provided by/(used in) investing activities</i>		<u><u>(71,006)</u></u>	<u><u>(57,404)</u></u>
<i>Change in cash and equivalents in the reporting period</i>		(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		-	-
<i>Cash and cash equivalents at the end of the year</i>	b	<u><u>17,016</u></u>	<u><u>103,125</u></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:

- Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- 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	Unrestricted funds				Unrestricted funds				
		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