

ST JOHN THE BAPTIST CHURCH

KNUTSFORD

2024 ANNUAL REPORT



st John's knutsford 
TRUTH UNITY MISSION

St John the Baptist Church, Knutsford

ANNUAL REPORT 2024

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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 (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 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 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:

- 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.

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>776,679</u>	<u>310,192</u>	<u>(353,992)</u>	<u>(430)</u>	<u>1,027</u>	<u>733,476</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>789,356</u>	<u>316,036</u>	<u>(360,642)</u>	<u>-</u>	<u>1,027</u>	<u>745,777</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.
- 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:

	<u>Unrestricted Funds</u>		Restricted funds £	2024 £
	General funds £	Designated 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 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	-	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 funds £	2023 £
	General funds £	Designated 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