



**ST JOHN THE BAPTIST CHAPELTOWN
PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Charity Registration No. 1131768

ST JOHN'S PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Address	St John's Parish Centre 21 Housley Park Chapelton Sheffield S35 2UE
Clergy	Revd Canon Richard Stordy – incumbent Revd David Whitehead - associate minister Revd Jim Crossley - curate
Independent Examiner	Jennifer Copley
Bankers	Virgin Money Sheffield S6 2LY
Charity Number	1131768

ST JOHN'S PAROCHIAL CHURCH COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Ex Officio Members of the PCC

Clerks in Holy Orders beneficed in or licensed to the Parish	Revd Canon Richard Stordy – Vicar - Chairman Revd David Whitehead – Associate Minister Revd Jim Crossley - Curate
Lay Workers	Mr Mikey Gilmour – Youth worker (from April 2022)
Church Wardens	Mr John Boldock Mrs Shirley Dickinson (from May 2022) Mrs Barbara Rodgers (until May 2022)
Readers	Mr Ian Watson

Standard Representatives

Mr Sam Bacon	(until May 2022)
Mrs Georgina Battey	
Mr Stephen Battey	(until May 2022)
Mrs Ann Boldock	
Mrs Sylvia Charles.	(until May 2022)
Mrs Anne Whitehead	(Deanery Synod Representative from May 2022)
Mr Andrew Dickinson	(Deanery Synod Representative)
Mr Andy Mumford	(Treasurer)
Miss Amber Lenton	(from May 2022)
Mrs Helen Ruddlesdin	
Mr Paul Smith	
Mrs Nicky Wareing	
Mrs Val Wilson	

Officers of the PCC

Secretary	Mrs Pat Smith
Parish Safeguarding Officer	Mrs Catherine Jackson
Giving Secretary	Mrs Monica Sharp
Electoral Roll Officer	Mrs Fiona Battey

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and accounts for the year ended 31 December 2022.

Structure, governance and management

St. John's church is based at the Parish Centre, 21, Housley Park, Chapeltown, Sheffield. Due to the legal closure of its building in 2003, the congregation meets for worship both at the Parish Centre and at the Newton Hall on Cowley Lane in Chapeltown. St. John's is part of the Diocese of Sheffield within the Church of England.

The PCC has enjoyed charitable status since 23 September 2009 (Charity number 1131768).

The PCC has up-to-date policies which are regularly reviewed: a Safeguarding Children Policy (updated and approved in May 2022), covering all issues relating to the safeguarding children and young people, a Vulnerable Adults Policy, a Health & Safety Policy (both updated and approved in July 2018) and a Domestic Abuse Policy (approved in November 2019).

The trustees who served during the year were:

Revd Canon Richard Stordy	(Chairman)
Revd David Whitehead	Associate minister
Revd Jim Crossley	Curate
Mr Sam Bacon	
Mrs Georgina Battey	
Mr Stephen Battey	
Mrs Ann Boldock	
Mrs Sylvia Charles	
Miss Amber Lenton	
Mr Andy Mumford	(Treasurer)
Mrs Barbara Rodgers	
Mrs Helen Ruddlesdin	
Mr Paul Smith	
Mrs Pat Smith	(Secretary)
Mrs Nicky Wareing	
Mr Ian Watson	
Mrs Val Wilson	

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and to stand for election to the PCC.

New trustees are welcomed and receive training in their duties and responsibilities at their first PCC meeting after the Annual Parochial Church Meeting each year. They also receive a leaflet published by the Diocese of Sheffield on the responsibilities of Trustees. At each PCC meeting any further questions or issues are dealt with as they arise.

The PCC member who served during the year and is not a trustee of the charity was Mr Mikey Gilmour (Youth worker).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In planning our activities for the year we kept in mind at our trustee meetings the Charity Commission's guidance on public benefit.

The activities of our church provide tangible benefits to many in our community, and in particular by

1. The provision of weekly public worship open to all.
2. Pastoral work, including visits to the bereaved and the sick.
3. Teaching of the Christian faith through sermons, courses, special events and our cell groups.
4. Taking of religious assemblies in schools.
5. The provision of a youth group in a locality which has no other significant youth work of any kind.
6. Supporting other charities in the UK and overseas.

Objectives and activities

St. John's PCC has the responsibility of co-operating with the vicar, Rick Stordy, in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical, in accordance with the Church's vision statement:

**St. John's is a church *here for God, here for you,*
aiming to grow UP towards God, IN with each other and, OUT to others**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The PCC has responsibility for running costs and maintenance for the Parish Centre, which was used for a weekly communion service on a Sunday morning, a midweek communion on the first Wednesday of each month, the *Element* youth group, the Bumps & Babies and St. John's Tots groups and *Wednesday Friends* who use the Parish Centre each week and contribute to the Parish Centre income. There were a number of occasional or less regular users, including the Nigerian Anglican Church who met at the Parish Centre on Sunday mornings. The church office is also based at the Parish Centre.

Electoral Roll & Sunday worship

There was a very small increase on the Electoral Roll from 129 to 131, of whom 33 are non-residents in the parish.

In common with many congregations, our average Sunday attendance has not quite recovered to pre-pandemic levels, at 87 adults and 13 children (compare our 2019 figures: 109 adults and 15 children). However this may reflect not so much a loss of regulars as the fact that the St. Saviour's 9.30am congregation is now consistently attended by a number who were part of our former 8am congregation, and more occasionally by a handful of folks from our former 10.30am congregation.

Our worship was led by a team of clergy, our youth worker, reader and other preachers, and our music group. All of them gave of their time and skills with great generosity.

Christian teaching and learning

The heart of our spiritual diet is the reading of Scripture and preaching each Sunday. The year saw several sermon series:

- *The spreading flame: sermons on Acts* (January-April);
- *Incomparable: discovering our awesome God* (May-July, on the character and attributes of God);
- *The Lion roars: the message of the prophet Amos* (August);
- *Mr Motivator: the message of Hebrews* (September-November);
- we ended the year with a short series called *Why Sundays?*, looking at some of the central practices in our worship (hearing the Bible, singing and sharing communion).

Audio recordings of all these are available online on our website and this resource is regularly used by those who miss any particular Sunday.

Our Lent course was for a second year shared with St. Saviour's, and this time actually in their building. We used a course from Tearfund, *Christianity and Climate Change*, which combined short

videos, Bible study and discussion. Numbers were a little lower than in previous years, but those who came found the course both informative and challenging.

Marriage, identity and sexuality

In May we held two study evenings jointly with St. Saviour's entitled *Engaging with LLF*. This was for PCC members (but opened up to both congregations) and part of a wider process in the Church of England called 'Living in Love & Faith', exploring Christian teaching relating to marriage, identity and sexuality. There was a mixture of video input, Bible study, personal testimony and discussion. These evenings informed a more formal response by our PCC in July 2022, in which we committed to be a people of grace *and* truth: *grace*, in warmly welcoming those who identify as LGBTI+; and *truth*, in joyfully living by the traditional teaching about marriage and sexuality given by Christ and the Bible.

Cell groups & Christian discipleship

Alongside weekly Sunday worship, our cell groups continued to be the other side of the coin in our core activities. At year's end, there were 76 people involved in these, meeting in 9 groups. The groups meet weekly, at different venues, times and days of the week, with a threefold aim:

1. To build up Christian disciples
2. To develop new leaders
3. To reach out in evangelistic witness

A particular encouragement during the year was the formation of a new Cell group aimed at young adults (those in their late teens and twenties).

Beyond Cells, a new development this year was a special weekend away for men, at a youth hostel in Snowdonia in June. 22 of our men had a wonderful time with a mixture of walks and activities, fellowship and Bible teaching. We have no doubt it will be repeated before long!

Pastoral care

Our vicar, retired clergy and licensed Pastoral Worker visited members of the congregation and wider parish regularly. Over the year, the clergy visited the bereaved and conducted 17 funerals, the same number as in 2021. 9 of these were funerals for High Green. Our clergy, sometimes assisted by one or two volunteers also conduct a monthly service in one of the care homes in the Parish, which is well-received and attracting healthy numbers.

In April we trained and established a new Home Communion team of volunteers, who are now responsible for regularly taking communion to those who are housebound. This has been very well received by those who enjoy its ministry.

Mothers' Union

We have a committed and active Mothers' Union group, which promotes and supports family life. The group has 22 members (and 2 'Friends of MU'). Members visited the sick and the housebound; helped at the annual Memorial Service for the bereaved; and sent cards and gifts to baptism families.

Witness & serving our community

We offered the community a range of opportunities to discover the Christian faith and to see a Christian community in action by:

1. Enquirers' group: we had a really encouraging start to 2022 using a new 3-week course, *Hope Explored*. It's a useful additional resource for evangelism - it feels a lot easier inviting people to a course for just 3 weeks, rather than the 8 weeks or more for others. The presentation and content is excellent, and we were encouraged to have a good mix of both youth and adults on the course, with several taking good steps forward in faith.
2. Work with young families: Bumps 'n' Babies and Tots reach over 40 children and their families, offering practical friendship and Christian witness. We have had some further contact with these

families, as well as those we meet through Baptism ministry – with special events like *Who Let The Dads Out* on the weekend of Mothering Sunday.

3. Running popular social occasions, like the Parish Quiz in March; and the regular Wednesday night football evening, which attracts a good number of non-church players.
4. Putting on popular events at the high points of the Christian year, for instance: the Good Friday Open Air witness; and at Christmas time, a very popular Carols in the Pub at Wetherspoons (featuring the Silver Prize Band, a Christmas quiz and short Christmas message).
5. Wednesday Friends: this group for the over-60s, offers a weekly gathering for friendship and support, with an unobtrusive but distinctly Christian presence. It has now grown considerably and consistently welcomes new members.
6. Foodbank: our involvement in the St. Saviour's Foodbank remains steady, with a number helping with the weekly deliveries.
7. Asylum seekers: the summer saw the opening of a local hotel, Staindrop Lodge, as a residential centre being used by the Home Office for asylum seekers. Several families found their way to us on Sundays, including a number exploring faith and seeking baptism. With the advice and support of other churches more experienced in this ministry, we ran a baptism course on the basics of Christian belief, in Farsi. We then had the joy in December of baptising a number by immersion. Practical support was offered in several ways to these families, though we still have much to learn. It's also clear how short-term such ministry will be: all those we baptised in December had moved to other parts of the country by early 2023.
8. Pastoral care: our Pastoral Worker and clergy continued to visit those in particular need. An added blessing for St. John's regulars is the fact that David Whitehead, our Associate Minister, is one of the hospital chaplains and therefore is a familiar and friendly face for any of our number who finds themselves in hospital.
9. Sunday worship: week by week, we still regularly welcome visitors who are enquiring about faith or looking for a church.
10. The daily witness of the whole congregation: though unseen, we see continually the faithful witness of our church members in their streets, schools and workplaces, being salt and light for Christ.

Youth work

The youth work never stands still! In January our previous youth worker finished his time working for us (though we're delighted still to have him in the congregation). Jim our curate kindly and ably led the work until in late April, when our new youth worker, Mikey Gilmour started work. Mikey has very quickly settled in, ably assisted by Jim and our wonderful team of volunteers.

With a combination of leafleting by Jim and Mikey, personal invitation by the teenagers themselves, and the arrival of asylum seeker families, a number of new faces joined *Element*. By the year's end we were seeing about 13 regulars at *Element*, with 22 'on the books'; and 4 at *D:Group* each Sunday (the latter group said goodbye to 3 regulars in the summer, as they left for University). We were excited to see a number of new leaders joining the team, as well as existing younger leaders growing in their gifts; for instance, in giving the Bible talk for the first time.

A number of teens from *Element* attended the Connect houseparty in August, which we organise along with the youth teams of three other Sheffield churches (Oughtibridge Parish church, Christ Church Walkley and Christ Church Endcliffe). It was a very inspiring time for the young people, and gave them a real taste of being part of a something bigger along with other teenagers.

Schools work

Our curate and youth worker visited all the local infant and junior schools regularly for assemblies. Alongside the vicar, they also hosted church visits around St. Mary's in Ecclesfield, which gives a valuable chance to tell the story of Jesus using the church building.

Charitable giving

A total of £1,200 was given to our four mission partners: the work of the Oatridges, SATS7, Leprosy Mission and St Saviours Foodbank.

Achievements and performance

The full PCC met 6 times during the year with an average attendance rate of 84%. The Standing Committee (Development Team) met between meetings, and their deliberations were received by the full PCC where necessary.

Financial review

Total receipts were £110,412 of which £102,110 was the main giving from the congregation (planned giving, collections and one-off giving). Giving to the General Fund was up by £305 compared with the previous year. Regular giving by the congregation to the restricted Youth Worker fund was £1,082 less than in 2021. So overall regular giving by the congregation decreased by £777.

Of the expenditure £88,853 (see below regarding apportionment of Parish Centre Income and Expenditure) represents unrestricted (general) funds.

The Parish Centre has now little spare capacity and has a number of regular bookings. Expenditure was tightly controlled in 2022, and there was a profit of £1,749. The income and expenditure for the Parish Centre is split between the church charitable activities and the availability for rental income on a 60/40 basis, based on an analysis of availability and excluding the cost of running the church office.

A review of the structure of the Parish Centre highlighted the need for a number of repairs. The balance at the beginning of 2022 was £4,869 in the PC Hidden Gem account. Of this £1,110 was spent in 2022.

In considering the accounts the General Fund and Parish Centre Fund need to be considered together.

£11,746 was transferred from the General Fund to the restricted Youth Worker Fund to cover the cost deficits in this restricted fund.

£55,000 was paid towards the Diocesan Common Fund, which largely provides stipends, housing for the clergy and all central support of the parish and its clergy (e.g. Church House and the various Diocesan departments like the Parish Support Team). The Parish remains committed to paying its full contribution in terms of supporting ordained ministry across our region, and this is a good contribution for a church of our size in a community such as ours.

The net result for the year was a deficit of £5,712. This means that the total balance carried forward at 31 December 2022 was £188,912.

Staffing

At the end of January 2022 Michael Hannaford finished as our youth worker, and found new work as a teaching assistant in a Sheffield school. On 25th April 2022 our new youth worker, Mikey Gilmour, started work.

Reserves policy

As a charity we aim to have a cash balance of between 5% and 10% of annual income. Currently this is not being achieved but income against expenditure is monitored monthly and any remedial action taken to remedy any cash flow or unexpected changes to income or expenditure.

Restricted reserves are to be carried forward as they represent monies received in advance of expenditure for restricted purposes.

Going Concern

The charities income is predominantly from contributions from individual church members (94% of total income) and the number of members has stayed consistent over the last 10 years and the church continues to attract new members to replace those who have moved away or died. The PCC closely monitors the charities expenditure has reviewed the structural condition of its building in 2022 to mitigate against any major repairs. There are no material uncertainties about the charities ability to continue for the foreseeable future. The charity is a public benefit entity. The Diocese of Sheffield strategy review 2019 confirms that the Diocese supports the church's ongoing ministry and discussions would occur with the Diocese if any material uncertainties occur.

Future plans

There is much to be grateful for as we look back on 2022. It was a year of much change, in particular in the following areas:

- **Growth in numbers and ministry:** during the year several new individuals and families started to worship with us; others came to follow Christ for the first time; and a whole new area of ministry amongst asylum seekers was launched and generously supported by members of the church family.
- **A new pattern of Sunday worship:** this saw some significant changes, with our 8am Holy Communion service sadly coming to an end, and our main service at the Newton Hall moving from a 10.30am to an 11am start. Though this was costly for many, by the end of the year we seemed to have adapted to them remarkably well.
- **Mission Area partnership:** our relationship with St. Saviour's High Green as a united Mission Area continued to deepen, not just in shared worship (particularly at Holy Week, Easter and Christmas), but also through the work of the St. Saviour's Foodbank.
- **Shared leadership:** after much prayer and planning, in May, our vicar started work as Oversight Minister across Chapeltown and High Green, a post into which he was formally licensed by the Bishop of Sheffield in October. Inevitably this has meant more of his time being devoted to ministry and mission in High Green. It is still very much a learning curve both for us as a church family and for the vicar.

In the light of all these, as we look ahead into 2023 and beyond, there are three major challenges which we need to engage with both as a church and PCC:

1. **Leadership:** for the good of our mission (and the wellbeing of our clergy), the appointment of the vicar as Oversight Minister will demand that we find new leadership to develop our life and witness as a church. It will mean finding new leaders from among our church family, to work alongside our vicar, and taking responsibility for aspects of our mission. The Diocese is encouraging us to develop 3 or 4 'focal ministers' (lay leaders) to work in a team alongside the wardens and vicar.
2. **Mission:** as we've emerged from Covid and worked towards new leadership structures, inevitably both our PCC and vicar have had less time and energy to review our current strategic priorities. In God's grace and providence we have still grown, but there's still a need to keep our eye on the ball in terms of the call of Jesus to make disciples. For this reason our PCC Awayday in July will focus on 'Mission Action Planning', looking at our strategy for mission and growth over the next few years.
3. **Unity:** our bonds of fellowship both within our church family and with the wider church have been tested by the discussions about marriage and sexuality going on in the Church of England. This will get even harder in the future, as some bishops nationally are pressing for the blessing of same-sex unions. Along with many churches in our Diocese, our PCC wants

us to remain a welcoming and friendly church, at the same time as being faithful to what the church through the generations and across the world has taught is God's way. This reflects the views of many, but not all, in our church family. Negotiating these discussions and making decisions in a loving and godly way will not be easy.

We would do well to heed the challenge of Mordecai to Queen Esther: 'who knows but that you have come to your [current] position for such a time as this?'. He was able to see the situation that way, because he was confident that God's 'relief and deliverance... will arise' (Esther 4:13-14).

That points us to the way ahead: to look to our unchanging and faithful God. In times of challenge, he keeps his promise and is well able to strengthen and deliver his people. So we will cheerfully trust in Him!

Approved by the PCC on 27th March 2023 and signed on their behalf by

A handwritten signature in dark ink, reading "Richard Stordy". The signature is written in a cursive style with a large, sweeping initial 'R'.

Rev Richard Stordy
(Chairman)



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity

St John's Parochial Church Council

**On accounts for the year
ended**

31 December 2022

**Charity no
(if any)**

1131768

Set out on pages

11-21

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2019.

**Responsibilities and basis
of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

Name:

Jennifer Copley

**Relevant professional
qualification(s) or body:**

N/A for this examination – but CIPFA member

Address:

6, S63 8GZ

ST JOHN'S PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Designated Funds	Restrictive funds	Total 2022	Total 2021
	Notes	£	Note 14 £	Note 13 £	£	£
<u>Income and endowments from</u>						
Donations and legacies	2	92,515	12	9,583	102,110	102,887
Investments	3	-	-	-	-	-
Charitable	4a	71	-	-	71	6,940
Activity for generating income	4a	-	6,202	-	6,202	3,080
Other	4b, 5	1,877	152	-	2,029	1,206
Total income		94,463	6,366	9,583	110,412	114,113
<u>Expenditure</u>						
	6					
Charitable expenses		88,553	-	22,654	111,207	114,806
Costs of raising Funds		-	4,617	-	4,617	4,641
Losses on fixed assets		-	-	-	-	-
Governance		300	-	-	300	300
Total resources expended		88,853	4,617	22,654	116,124	119,747
Net income/(expenditure) before transfers		5,610	1,749	(13,071)	(5,712)	(5,634)
Transfers between funds General and Youth		(11,746)	-	11,746	-	-
Net movement in funds 13,14		(6,136)	1,749	(1,325)	(5,712)	(5,634)
Funds brought forward at 1 January 2022		125,523	63,197	5,904	194,624	200,258
Fund balances at 31 December 2022						
13,14,15b		119,387	64,946	4,579	188,912	194,624

ST JOHN'S PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets		247,181	192,535
	10,15a		
Current assets			
Debtors	11	6,489	2,678
Cash at bank and in hand		5,053	5,521
Total		11,543	8,199
Creditors: amounts falling due within one year	12	14,812	6,110
Net current assets less liabilities		(3,270)	2,089
Total assets less current liabilities		<u>243,911</u>	<u>194,624</u>
Income funds			
Restricted income funds	13	4,579	5,904
Unrestricted funds:			
Designated funds	14	119,945	63,198
General fund	15a	119,387	125,522
		<u>243,911</u>	<u>194,624</u>

60% of the Parish Centre has been moved to the General Fund as a result of the proportion used on church activities as opposed to rentals, note 14
The Parish Centre was revalued in December 2022. The value increased by £55,000 and is included in the Designated Fund.

The accounts were approved by the Trustees on 27 March 2023

Rev Richard Stordy (Chairman)
Trustee

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, in accordance with the Church Accounting Regulations 1997 as amended by the Church Accounting Regulations 2006 together with applicable accounting standards and Statement of Recommended Practice (SORP 2015) and the Charities Act 2011.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement. This excludes the balance at 31 December 2022 was £4,510 (2021 £5,192). Agency funds are where the charity handles the income and expenditure of small funds on behalf of others.

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 Resources expended

Liabilities are recognised when there is a legal obligation committing the charity to pay out

All expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.4 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Unrestricted funds are funds which are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

1.5 Taxation

St John's Parochial Church Council is a registered charity and its activities are not subject to taxation.

1.6 Volunteer help

The value of any voluntary help received is not included in the accounts.

1.7 Tangible fixed assets and depreciation

Assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Property	1% straight line
Fixtures and fittings	33% or 10% straight line
Office Equipment	33%
Assets costing less than £1,000 are not capitalised.	

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Donations and legacies

	Unrestricted funds £	Restricted /Designated funds £	Total 2021 £	Total 2020 £
Donations	92,515	9,595	102,110	101,887
Legacies	-	-	-	1,000
<i>Total</i>	92,515	9,595	102,110	102,887

3 Investments

	2022 £	2021 £
Interest receivable	-	-

4a Income from charitable activities

	Unrestricted funds £	Designated funds £	Restricted 2022 funds £	Total £	2021 Total £
Charitable activities	71	-	-	71	10,020
The comparative amounts for 2021 are	1,305	3,080	5,635	10,020	

4b Activities for generating income

	Unrestricted funds £	Designate funds £	Restricted funds £	2021 Total £	2021 Total
Parish Centre rentals		6,202	-	6,202	720

5 Other income and expenditure

	Unrestricted Funds	Designated Funds	Restricted Funds	Total £	2021 £
Insurance claim	-	-	-	-	486
Funeral fees	1,376	-	-	1,376	
Other	501	152	-	653	720
Total	1,877	152	-	2,029	1,206

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Expenditure

	Staff costs £	Other costs £	Grant funding £	Total 2022 £	Total 2021 £
Expenditure on raising funds	-	4,617	-	4,617	4,641
Charitable activities					
Charitable activities	27,857	83,350	-	111,207	114,806
Governance		300		300	300
Total	27,857	88,267	-	116,124	119,747

Other costs includes the
Common Fund paid to
Sheffield Diocese

55,000 55,000

7 Grants payable

	Total 2022 £	Total 2021 £
Grants to institutions:		
No Grants were made in 2022 or 2021	0	0
	0	0

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but the Vicar was reimbursed a total of £1,950 (2021: £2,262) for travelling expenses and expenses related to the vicarage.

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable objectives	3	3

Employment costs

	2022 £	2021 £
Wages ,salaries and pensions	25,904	31,771
Other benefits	1,953	

Included within the number of staff are 2 (2021 – 2) part time employees.

NI Salary costs for 2022 were £nil due to employers NI allowance.

There were no employees whose annual remuneration was £60,000 or more.

A NEST pension scheme has been set up in 2023, with one member.

The pension costs charged to the SOFA in the year are contributions payable of £105 (2021: £1,992).
(These are the total costs including the employees' contributions).

Costs do not include the Vicar and Curates who are employed by the Diocese of Sheffield.

10 Tangible Fixed Assets

	Parish Centre	Fixtures & Fittings	Total
Cost			
At 1/1/22	250,000	5,039	255,039
Additions/reval	(5,000)	-	(5,000)
Disposal	-	-	-
At 31/12/22	245,000	5,039	250,039
Depreciation			
At 1/1/22	60,000	2,505	62,505
Charge for the year	-	354	354
Revaluation	(60,000)	-	(60,000)
At 31/12/22	-	2,859	2,859
Net Book Value			
At 31/12/22	245,000	2,180	247,180
At 31/12/21	190,000	2,535	192,535

The agreed estimated cost of the Parish Centre was brought into the accounts from 1 January 2012 as a functional asset on the basis of cost less 23 years depreciation from the opening date of 15 October 1997. The Parish Centre asset has in the past been fully included in the Designated account. However, from 1 January 2019 the proportion of usage (60%) for church activities has been put into the General account. The remainder will remain in the Designated account for use for generating income from

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Debtors	2022	2021
	£	£
Other debtors	6,489	2,678
Prepayments and accrued income		-
	6,489	2,678

12 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	15,871	6,110
	15,871	6,110

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Incoming resources	Movement in funds Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£
Newton Hall	215	2,295	2,946	436	-
Church weekend away 2022	821	-	-	-	821
Youth Worker Fund	-	7,291	18,601	11,310	-
Hidden Gem	4,868	-	1,110	-	3,758
Total	5,904	9,586	22,657	11,746	4,579

Newton Hall fund – specific donations received to pay rent of Newton Hall
 Youth Worker Fund – grants and donations received to employ a full-time youth worker
 Hidden Gem- specific donations received to pay for repairs to Parish Centre.
 Weekend away-- specific donations received to pay for church weekend away

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Movement in funds Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£		
Music Group	-	-	-	-	-
Parish Centre	60,783	6,366	4,619	-	62,530
Ministry Development	2,414	-	-	-	2,414
	63,197	6,366	4,619	-	64,944

The Parish Centre fund is used to run the Centre which is a base for the Parish office, the Youth Work, Bumps and Babies and Toddlers and Wednesday Friends groups. There are also rooms available to hire by the community. This balance in this fund is made up of a proportion of the asset and a negative cash balance as shown in note 15a

The Ministry Development is a fund set aside for future developments in ministry and its use is at the discretion of the PCC.

15a Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Tangible assets	116,181	131,000		247,181
Current assets	18,018	(11,055)	4,579	11,542
Creditors: amounts falling due within one year	14,812	-		14,812
	119,387	119,945	4,579	243,911

Comparative totals for 2021 were: Tangible assets, £192,535, current assets, £8,199, creditors amounts falling due within one year £6,110.

Cash in hand includes £1,059 in Agency accounts. Agency funds are where the charity handles the income and expenditure of small funds on behalf of others.

ST JOHN'S PAROCHIAL CHURCH COUNCIL

NOTES TO THE ACCOUNTS (CONTINUED)

31 FOR THE YEAR ENDED 31 DECEMBER 2022

15b Apportionment of assets

From 1 January 2019 the Parish Centre asset has been apportioned between the Unrestricted fund and the Designated Fund on the basis of a 60%/40% split between church activity usage and rental availability

16 Contingent liabilities

There were no contingent liabilities at the year end.

17 Capital commitments

There were no commitments at the year end.

18 Related party transactions

The Vicar was reimbursed a total of £1,950 (2021: £2,262) for travelling expenses and expenses related to the vicarage. The Vicar's employment costs are paid by the Diocese of Sheffield and are met from our (and other Church of England churches) contribution to the Common Fund.

The Common Fund to the Diocese of Sheffield was £55,000 (2021: £50,000).

The outstanding balance with related parties at 31 December 2022 is £10,000 to the diocese for the common fund, which was paid in 2023.