



Annual Report

of the

Joint Council of Lincoln: St Peter in Eastgate and St Peter in Carlton Church

For the year ended 31 December 2023

Reference Information

The Parochial Church Council of the Ecclesiastical Parish of St Peter in Eastgate with St Margaret is a charity registered with the Charity Commission for England and Wales. Charity registration number: 1132605. The parish is part of the Diocese of Lincoln.

**St Peter's church is located on Eastgate, Lincoln. and its official correspondence address is:
St Peter in Eastgate Church, Eastgate, Lincoln, LN2 4AA. Email: admin@stpeterineastgate.org.uk
Telephone Number: 01522 546226.**

For the period 1 January 2023 to 25 March 2024 the following people served as members of the Joint Council (JC) ¹ and in other Church offices.

Church offices	Joint Council Members
Priest in Charge	Revd. Richard Steel (until September 2023)
Readers	Chris Higham Ian Hyde
Churchwardens	Ardva Boyes-Brewer (until May 2023) Mike Bull (elected June 2023) Chris Higham (until March 2023) Kevin Mann (elected May 2023) Geoff Stratford
Elected Deanery Synod Representatives	Ardva Boyes-Brewer (until May 2023) Geoff Stratford Graham Wiggett (until May 2023) Pauline Wiggett (from July 2023)
Elected Joint Council Member	Jayne Besley Steven Brewer (until May 2023) John Dagnan Denise Eardley Jason Hippisley Rick Lund (until May 2023) Lesley Mann (until May 2023) Gloria Ojo (until May 2023) Sarah Rose (until May 2023) Paul Tesha Cate Waby Graham Wiggett Roy Woodford
Joint Council Secretary	Lesley Mann (until May 2023)
JC Minute Secretary	Chris Higham (from May 2023)
Treasurer	Graham Wiggett
Electoral Roll Officers	Carlton - Geoff Stratford Eastgate - Graham Wiggett (until May 2023) Roy Woodford (from May 2023)

¹ The method of appointment of Joint Council members is set out in the Church Representation Rules (Part 9)

Other church offices	Not Joint Council Members
Giving Secretary	Hugo Cobham
Health & Safety Officer	Kevin Mann
Safeguarding Officer	Chris Jenkinson

St. Peters Joint Council has the responsibility of cooperating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

Administration Information

The Lincoln Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the church (that is the church building).

Bankers - HSBC, 221 High Street, Lincoln, LN2 IAZ.

Independent Examiner - Stephen Quint, 243 Burton Road, Lincoln LN1 3UB.

The day-to-day management of the Church was exercised by:

Priest in Charge, Rev Richard Steel (until September 2023) and Churchwardens; Ardva Boyes-Brewer (until May 2023), Mike Bull (from Jun 2023), Chris Higham (until Mar 2023), Kevin Mann (from May 2023) and Geoff Stratford.

Structure, Management and Governance

St Peter in Eastgate and St Peter in Carlton Joint Council is a body corporate which operated under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. Rev Richard Steel was interim Priest in Charge until September 2023 since which the church has been in a period of vacancy.

Related Trusts

The Eastgate School Foundation (Charity number 527662), Rev. Richard Steel (until Sep 2023). Food in School Holidays (FiSH) (Charity number 1158569), Ardva Boyes-Brewer was chair of the trustees of this charity and Cate Waby was also a trustee.

Electoral Rolls

All church members were encouraged to register on the Electoral Roll of St Peter in Eastgate or St Peter in Carlton. The 2023 Electoral Roll numbers were as follows:

Carlton (resident)	19
Carlton (non-resident)	6
Carlton Sub Total	25
Eastgate (resident)	41
Eastgate (non-resident)	128
Eastgate Sub Total	169
Combined Grand Total	194

Subcommittees

The JC operated the following subcommittees, appointed by, and reporting to, the JC.

Fabric Committee, Finance Committee, Mission Partnerships Committee, Standing Committee and the Climate and Ecological Emergency Group.

Fabric

A very busy year for fabric repairs, focused on the Quinquennial Inspection Report of Oct 2021. Delays in the Faculty Process resulted in a deferral of work on the roof from 2022 into 2023, so this was combined with the second phase of repairs involving the organ loft roof and ceiling. Scaffolding quotes for removing the bell and bell frame for repair proved to be expensive, but this provided an opportunity to combine the first and second phase repairs with the bell work and to share the scaffolding. Quotes and the faculty for the organ repair and upgrade were obtained and fund raising commenced with a range of grant bodies. Peter Rogan, the church architect, placed his company into voluntary liquidation in the summer. Nevertheless, Peter decided to continue as a “sole trader” and is continuing to support the necessary repairs at St Peter in Eastgate.

Following negotiation of a better price for access scaffolding, work commenced with the removal of the church bell for repair by John Taylor & Co of Loughborough – the original founders of this bell in 1875. With a new bell frame, and the bell reconditioned, re-hanging of the bell provided the opportunity for the roof valley repairs to be completed, as well as repairs to the organ loft, by a specialist roofing company. This work required the partial removal of a number of organ pipes so that the organ loft ceiling could be repaired. Aistrup & Hind, the preferred contractor for the organ repair and upgrade supported this work. Damaged stained glass in the nave west window was repaired by ME Stained Glass.

All mandatory H&S checks were completed, and in addition, advisory work on the church electrical systems from the 2022 electrical safety inspection was completed with a new distribution board installed for kitchen circuits. Repair of the chaffer grub damage to the church lawn commenced but is likely to take more than a single growing season to resolve. Routine maintenance of the gas radiant heating system identified problems in the south aisle that required a burner to be isolated. This provides an opportunity to consider alternative environmentally friendly heating to the nave, rather than a quick repair.

In 2016 the Diocesan Organ Advisor, supported a plan to repair and upgrade the organ (2023 quotation of £52,560 net of VAT, which is reclaimable from the Listed Places of Worship Grant Scheme). Four grant applications to assist with funding were made in 2023. The applications to Church Care and the Heritage Lottery Fund were unsuccessful but the Benefact Trust generously made a grant contribution of £3,000 towards the work and the result of an application to the Garfield Weston Foundation had not been received at the end of the reporting period. In addition, one member of the congregation donated £250, the vicar and churchwardens received a £1,000 legacy, which they allocated to the Organ Repair project and the JC elected to move £2,000 from the General Fund to the Organ Repair project. At its 24 April 2023 meeting, “Subject to satisfactory results from the Grant Funding application” the JC also approved half of the £52,560 (i.e. £26,280) from reserves.

Finance Giving and Fundraising

During 2023, the Finance Sub Committee met six times, assisting the Treasurer, and making recommendations to the JC. In October 2023, the Giving Secretary updated the church members about the Giving Review, which had taken place the previous October (2022) and brought to our attention the opportunities of Legacy Giving and the partnership of the Church of England with 'Farewill' offering free will-writing options.

In January 2023, the JC set a deficit General Fund budget for the year, requiring us to utilise some of our reserves to 'make ends meet'. However, thanks to the generosity of St Peter's members, between January and December 2023, both planned giving and other income were higher than anticipated and our General Fund expenses were less than expected, so, by the end of the year, the General Fund added to the church's reserves instead of drawing on them. It's worth noting that, on the income side, a significant sum (£8K) was received from HMRC which related to Gift Aid from earlier years. On the expenditure side, salaries and employment expenditure was significantly lower.

Besides the General Fund, which is mainly concerned with the day-to-day running of the church, throughout 2023 there was a considerable amount of work carried out on the church building, the details of which will have been included in the 'Fabric' section of this Annual Report. However, it is worth mentioning here, that this maintenance work, whilst being essential for our enjoyment of the church building, and the enjoyment of future generations, as a place of divine worship, becomes more expensive, year on year, reflected in increased material and labour costs. St Peter's is very fortunate to have reserves (outlined in the SOFA – the first of the finance statements) and the JC is responsible for prioritising their use.

In December 2023, St Peter's received a very generous legacy (£50K) and the JC is currently in the process of identifying the greatest need to which to this might be allocated.

Agency Transfers

The JC acted as a financial agent, in respect of funeral and marriage fees, for clergy, vergers, organists and the Diocese of Lincoln. Throughout the year, donations given to several different charities (The Children's Society, MAF, Marie Curie, Nomad Trust, Prison Chaplains, Royal British Legion, St Barnabas Hospice, St Martin in the Fields Homeless Charity and Tear Fund) were also treated as Agency Transfers.

Safeguarding

In June 2023, the JC agreed to continue to adopt the Diocesan Safeguarding policy, and to the best of its knowledge, has taken all reasonable steps to comply with their duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults), and to comply with all relevant updates.

Safeguarding remains a standing item at every meeting of the JC.

The JC has approved all Safeguarding policies and procedures and continues to review them. At meetings of the JC a Safeguarding Action Plan is approved making use of the Parish Dashboard tool, an online tool to help our Parish Safeguarding Officer (PSO) ensure compliance with statutory requirements and follow best practice. We are pleased to report that St Peter's reached the highest level of compliance at level 3 on the Dashboard.

DBS checks are all up to date. Reviews of all necessary renewals will start in the Spring of 2024.

Work has been undertaken to ensure mandatory training is completed. It is anticipated everyone will be up to date with training early in the new year.

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All new volunteers have been appointed following Safer Recruitment and People Management Guidance.

Risk assessments are in place and there is adequate insurance cover for all Church activities.

Circumstances meant we were not able to deliver events marking either Death Awareness Week or Safeguarding Sunday. This will be rectified in 2024.

The PSO would like to thank the whole congregation, as well as the JC members, for their cooperation and support in taking on board the requirements of safeguarding compliance. While the intention behind them is protective, like a lot of legislation, the minutiae can appear and feel restrictive.

A number of pastoral concerns have been supported within our Church family and/or signposted to helping agencies. None of these have needed to be brought to the attention of the Diocesan Safeguarding Advisor and/or the JC as safeguarding issues. However, we all need to remain aware of those who are vulnerable in our communities, both adults and children, and know what to do should an issue arise.

Mission Partnerships

The Mission Partnerships Committee (MPC) has begun to develop a term of reference which we hope will shortly be presented to the JC for approval. In the meantime, we follow precedent in continuing to recommend disbursement of funds according to the two-year rolling programme of mission partnerships.

2 local partners -	The Joy Foundation (teaching about Jesus in local schools) St Peter in Eastgate School;
2 national partners -	Christian Unions at Lincoln and BG Universities. Christians Against Poverty (CAP);
2 international partners -	Mission Aviation Fellowship (MAF UK) Anglican International Development (AID)

It has been encouraging to receive visits to church services from MAF, AID, Joy Foundation, and the Christian Unions. Disbursements have been authorized by the JC and we await an application from St Peter in Eastgate School.

Climate & Ecological Emergency Group

Following the JC's agreement to key resolutions from the Climate & Ecological Emergency Working Group in September 2022, in 2023 the main task delegated by the JC was to review St Peter's draft Environment Policy.

The revised Policy was proposed to the JC in September 2023 was an updated and much abbreviated form of the previous draft version. JC asked for small adjustments, and the definitive version was submitted to the JC in January 2024.

The JC encouraged us to recruit more members from the congregation, especially if possible young people. During 2023, other church members joined the group.

We have maintained a limited display of literature at the back of the church.

Carlton

During 2023 we continued to enjoy fellowship in our 'gathering' on the first Sunday morning each month in a home in the Parish (average attendance eight people). On the second Sunday afternoon each month we have a reflective walk on the quarry/nature reserve. We have continued our fortnightly in person Rooted Group, and our weekly on-line Rooted group.

A small team of committed individuals provide services at Olsen Court sheltered housing.

With our limited numbers we remain engaged as best we can in the life of our local community. We contribute to "Holiday Club in a Bag" working with other local churches to provide resources for local children. This has given us an opportunity to maintain contact with families who used to come to Carlton Family Hour.

St Peter's also had the following ministry teams.

Music Team

We were able to fulfil our intention to use only live music for services during 2023. As previously, the Wednesday congregation was served by traditional hymns played on the organ. At the Wednesday Communion services Hymn choice is guided by reference to the set readings, the sermon series and sermon themes/topics. Reflective organ music before, and voluntaries after the service, also relate as far as possible to the relevant liturgical season. For Sunday services our practice was to try to ensure a mix of the traditional and contemporary, sometimes employing the organ for pieces but more typically it was a band format. A total of sixteen musicians / singers contributed to the rota, in various combinations of keyboard, guitar, bass, clarinet, drums and vocals. Although there were times when, due to holiday commitments, we were a bit stretched, it proved possible to always lead the congregation with live backing.

A survey of what the Sunday congregation liked to sing, when combined with music sung over the last few years, proved interesting. The service leader or the preacher normally selects songs and hymns rather than the music team, but the latter add suggestions when necessary. During 2023 the Sunday congregation used 145 different songs / hymns with only one being used more than three times, so variety seemed to have been achieved. As a result of the survey, we also changed the backing music for our 'Intro package' played under the notices to 'In Christ alone'.

Prayer Ministry Team

A weekly hour-long prayer gathering took place in Church on Wednesday mornings ahead of the Wednesday morning Communion Service. Regular monthly meetings for women (Warrior Women — online) and men (Prayer and Pint) also took place. Prayer featured in the many groups taking place throughout the life of the church, and this remains a high priority. In 2023 eleven people were trained for prayer ministry after the 10.30 Sunday service and this ministry was reinstated.

Home groups (Rooted groups)

Nine groups continued to meet regularly in 2023 although one closed in the Summer. Another rooted group has grown out of the 'Discipleship Explored' Course in the Autumn.

Children's Ministry Team

Family Hour Toddler Group is a group aimed at children from 0-5 years and their adult carers (inc. mums, dads, grandparents). Throughout 2023, it ran each Tuesday morning between 10.00 and 11.30 am during term time. By the end of 2023, this group was hosting up to 20 children and their families. It included free play, craft, story, and songs. It was led and supported by a team of volunteers who took time to set up and pray together before each session.

Children

St Peter in Eastgate church is fully committed to facilitating high quality children's worship and teaching and we strongly believe that children are part of our church today and can make a worthwhile contribution. During 2023 we continued to offer a worship-based model with teaching from a small group of dedicated volunteers. At present we have an all-age group, with activities varied where appropriate. We generate our own children's worship materials through a planning team of teachers led by a volunteer.

St Peter in Eastgate School

The church provides 2 foundation governors to the primary school and Rev Richard Steel has strengthened links with the school. A joint St Peter's Day Barbeque was held on St Peter's Day with children from the school also attending and contributing to morning worship. This was very well attended (150+) and held at the school. The school use the building for worship and to support the RE curriculum.

St Peter's Youth (SPY)

Throughout 2023, SPY was led by supported by volunteers and the Revd. Richard Steel and latterly by members of the University Christian Union who attend St Peter's. Young people came from both inside and outside of the immediate church family. SPY met bi-weekly on Sunday evenings to study a message from the bible, to share food, games, and fellowship. Additionally, there were outings, including residential trips to the Knock Christian Centre and other socials throughout the term. SPY members served in church e.g. as readers, sound engineers, and helped with Children's worship.

Seniors / Afternoon Tea

It was decided to open this event to a broader age group in November with a name change to Afternoon Tea. This produced immediate results with attendance rising from the mid-teens to the low twenties. The Afternoon Tea usually has a theme, adding to the interest but creating additional challenges to the loyal group of volunteers who bake or provide items for the menu. This ministry provides an opportunity for members of St Peter's to bring their friends, to introduce them to other activities in church, to get to know one another better, and to chat over tea.

Office Team

Three volunteers acted as administrators during the first months of the year. One further volunteer continued in her role as part-time administrator two mornings each week throughout the year.

Compliance with Law and Regulation

The church's compliance of statutory requirements was overseen by the JC and Safeguarding Committee. We continue to aim for all safeguarding procedures to be reviewed on an annual basis and for Safeguarding activity to be formally reported to the JC.

During 2023 development and implementation of internal policies and governance procedures was undertaken. Progress has been made, particularly regarding in developing robust safeguarding structures, with more work needed to ensure that we are building healthy, safe structures.

Objectives and Activities

The general functions of the JC are as stated within section 2 of the Parochial Church Council (Powers) Measure 1956.

The Three Values of St Peter's are:

- Gathering around God's word to build together an authentic Christian community,
- Growing as lifelong disciples of God's Son, Jesus Christ and
- Going out in the power of God's Spirit to share the Gospel in word and action.

Part of the Revd. Richard Steel's brief was to support and encourage the church in considering exactly how God was calling St Peter's to serve in 2023 and beyond and to prepare the church in appointing a substantive replacement for when he retired in September 2023, this he achieved.

In 2023 we provided the following public benefits

- Held regular public worship with a 10.30am Sunday service and 11.00am Wednesday Communion Service. Other Services associated with the major festivals were also conducted. Sunday services were broadcast live for the benefit of those who could not attend in person, these were available afterwards for those for whom viewing at an alternative time was more convenient.
- In addition to formal services, regular Rooted Group meetings took place at various times of the day and days of the week.
- Marriages (6)
- Funerals (6)
- Christian education through weekly school assemblies and regular school visits, Sunday school, and a term time youth group, SPY, which met fortnightly.
- Foundation Governors for our linked church school, St. Peter in Eastgate (Controlled) Infants School: A volunteer also visited the school on a regular basis to assist in acts of worship.
- Revd. Richard Steel and a volunteer church member were appointed as Foundation Governors in 2022 and continued in this role during 2023 until Revd. Richard Steel's retirement, whereon another member of the congregation was appointed in his stead.
- Promoted the whole mission of the church through the provision of activities for all age groups.
- Provided a caring and safe environment for parents with pre-school children at our time-term Family Hour group.
- Continued pastoral work including visiting the sick and bereaved.

2023: A year of consolidation and looking forward

Revd. Richard Steel ensured that there was consistency and clarity in worship within Church and had prepared the church ahead of the appointment of a permanent new vicar who, it was hoped, would take up their position in the Autumn of 2023. The JC worked with the Diocese in preparing for the appointment of a new Vicar. A Parish Profile was developed, Parish Representatives elected, and the process of advertising, interview and appointment commenced. This was unsuccessful at the first attempt but, after further work with the Diocese an appointment was made, late in the year.

Although Revd. Richard Steel was able to take on many of the services until his retirement in September, he was ably assisted by two retired clergy from within the congregation. Two long term readers (one of whom was relicensed in October) were also able to provide support along with a lay reader in training (commenced September 2023).

After Revd. Richard Steel retired, those same people were willing and able to step forward and prepare and lead all the services during the remainder of the year, including over the packed Christmas season. For this selfless act we are truly grateful.

Our main Sunday morning 10.30am service was informal in its style of worship, attracting a wide range of ages, with children and families being an integral part of this. We have All Age Worship on the third Sunday of the month; the other Sundays are Communion (twice a month) and a service of the word (once a month). We have children's groups for all services, apart from All Age Worship. We have also enjoyed returning to our occasional Cafe Church during All Age Worship services. Our weekly Wednesday morning 11.00am Holy Communion service provides an important space for more traditional, reflective worship, with formal liturgy and hymns being a vital part of this and meets the needs of some members of our church community. A resident organist plays the organ at these services. In May 2023 we were delighted to welcome Bishop Nicholas, who baptised 3 and confirmed 7 others.

We're hugely blessed by the many people who help sustain our Sunday and Wednesday morning gatherings, through being part of the music team; delivering Bible readings and prayers of intercession; supporting the livestream or overseeing the sound; offering prayer ministry; leading or helping our children's, youth, and student ministry; welcoming people to the church, serving refreshments after the service; organising rotas, and lots more!

We aim for our preaching to equip people to live out their faith in everyday life. During 2023 our preaching covered themes such as – *Giving and Living Biblically, Journeying to the Cross with John, Easter, Serving God, Prayer – Learning from the psalms, Creation or Evolution, Healing – Human or Divine, Abraham – Calling and Covenant.*

An ALPHA group ran from January to March which was well attended. Members of the group wished to continue learning and sharing the word of God together so in October, following university students return to the church, a Discipleship Explored course was undertaken, again well attended.

The Parochial Church Council (PCC) of the Ecclesiastical Parish of Saint Peter in Eastgate with Saint Margaret in the Close

Independent Examiner's Report to the PCC for the Year Ended 31 December 2023

I report on the accounts for the year ended 31 December 2023 as set out on the following pages.

Respective responsibilities of the PCC and the Independent Examiner

The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the Charities Act 2011, and
- State whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the PCC concerning such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act, or
 - to prepare accounts which accord with these accounting records have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Stephen Quint

Date: 23 March 2024



Signature:

Address: 243 Burton Road, Lincoln, LN1 3UB

Relevant professional qualification or body: Chartered Institute of Public Finance & Accountancy

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Statement of Financial Activities (SOFA)

For the period from 01 January 2023 to 31 December 2023

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:							
Donations and legacies		129,442	58,298	7,363	—	195,102	123,395
Income from charitable activities		2,789	—	—	—	2,789	1,114
Other trading activities		1,546	1,170	1,381	—	4,096	3,370
Investments		5,504	—	35,965	—	41,469	9,814
Other income		18	—	—	—	18	1,443
Total income	1	139,298	59,468	44,708	—	243,474	139,136
Expenditure on:							
Raising funds		11	513	1,091	—	1,615	425
Expenditure on charitable activities		99,662	56,676	1,725	—	158,063	110,732
Other expenditure		160	530	—	—	689	602
Total expenditure	2	99,832	57,719	2,816	—	160,367	111,760
Gains / losses on investment assets	3	1,797	—	—	—	1,797	-3,170
Net income / (expenditure) before transfers		41,264	1,749	41,892	—	84,904	24,206
Transfers							
Gross transfers between funds - in		308	24,049	280	—	24,637	60,447
Gross transfers between funds - out		-21,079	-3,278	-280	—	-24,637	-60,447
Total Transfers	4	-20,771	20,771	0	—	0	0
Net movement in funds		20,493	22,519	41,892	—	84,904	24,206
Reconciliation of funds							
Total funds brought forward		149,225	67,900	787,621	—	1,004,746	980,540
Total funds carried forward		169,718	90,420	829,513	—	1,089,650	1,004,746
Represented by							
13							
Unrestricted							
General fund		169,718	—	—	—	169,718	149,225
Designated							
Boiler replacement		—	3,000	—	—	3,000	3,000
Events		—	85	—	—	85	—
IT replacement		—	803	—	—	803	2,000
Legacy - RB		—	50,000	—	—	50,000	—
Mission Partnerships		—	27,608	—	—	27,608	21,679
Organ and works		—	2,683	—	—	2,683	1,000
Quinquennial		—	5,411	—	—	5,411	36,971
Trading		—	42.03	—	—	42	—
Vicar's discretionary		—	788	—	—	788	3,250
Restricted							
Events		—	—	289	—	289	—
FiSH Project		—	—	3,246	—	3,246	3,246
Legacy - Carlton		—	—	819,727	—	819,727	783,763
Organ and works		—	—	—	—	—	250
Quinquennial		—	—	6,250	—	6,250	—
Vicar's discretionary		—	—	—	—	—	362
Total funds carried forward		169,718	90,420	829,513	—	1,089,650	1,004,746

There may be minor discrepancies in the totals if the pence are not being shown

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Balance Sheet detailed

Notes		As at 31/12/2023	As at 31/12/2022
Fixed assets			
	3201: BlackRock Bond Fund	8,159	8,027
	3202: BlackRock Equity Fund	31,875	30,210
	Total Fixed assets	40,034	38,237
Current assets			
	3101: HSBC Current (xxxx5525)	16,340	24,618
	3102: HSBC Deposit (xxxx2849)	79,772	97,921
	3103: HSBC Deposit (xxxx8900)	78,884	5,386
	3104: HSBC Deposit (xxxx5162)	13,204	14,432
	3105: CCLA CBF CofE dep. acct.	822,362	786,280
	3106: CCLA COIF Charities dep. acct.	33,852	32,372
	3141: Cash in hand	4,763	—
5	Z05: Accounts Receivable	354	677
6	Z051: Gift Aid & GASDS Receivable	1,178	6,301
	Z053: Accounts Receivable (LDTBF)	—	144
7	Z054: Gifts Receivable	114	2,056
8	Z055: Prepayments & Income Accruals	8,046	723
	Total Current assets	1,058,868	970,909
Liabilities			
9	6699: Agency collections	100	244
10	Z04: Accounts Payable	6,125	4,156
11	Z041: Accruals	27	—
	Z042: Refundable deposit	—	—
12	Z043: Grants returnable	3,000	—
	Total Liabilities	9,252	4,400
	Net Asset surplus (deficit)	1,089,650	1,004,746
Reserves			
	Excess / (deficit) to date	83,107	747,990
	Z01: Starting balances	1,004,746	259,926
	Z02: Other gains/(losses)	1,797	-3,170
	Total Reserves	1,089,650	1,004,746

Approved by the Joint Council on
25 March 2024 *revised and approved 3 MARCH 2025*

and signed on its behalf by Kevin Mann
(Joint Council Vice Chair)

Kevin Mann

Represented by Funds

Unrestricted	169,718	149,224.52
Designated	90,420	67,900.35
Restricted	829,513	787,621.31
Endowment	—	—
Total	1,089,650	1,004,746

There may be minor discrepancies in the totals if the pence are not being shown

Accounting Policies for the Year Ended 31 December 2023

Basis of preparation

The Joint Council (JC) is a public benefit entity within the meaning of the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)). The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of JCs, and with the Regulations' 'true and fair view' provisions.

Incoming Resources

Recognition of incoming resources	These are included in the Statement of Financial Activities (SOFA) when: 1. The JC becomes legally entitled to the benefit of use of the resources; 2. and inflow of economic benefit is probable; 3. the monetary value can be measured with sufficient reliability.
Fundraising costs	Funds raised from events and trading activities (e.g. a fete, a garden party or sale of books and magazines) are reported gross in the SOFA – i.e. before the deduction of any costs from the gross proceeds.
Grants and donations	Grants and donations are included in the SOFA when any preconditions preventing their use by the JC have been met. For collections and planned giving this is when the funds are received.
Gift Aid Tax claims etc. on cash donations	Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their fair value at the time of gift, if feasible, or else at the amount actually realised from their disposal. Gifts in kind for sale to fund the JC are included in the accounts at their estimated fair value at the date of gift, if feasible, or else recognised when sold by the charity. Gifts in kind for the JC's own use are included in the SOFA as incoming resources at their fair value when receivable, and expensed as and when consumed in use. Gifts of fixed assets, if material, are included in the balance sheet at their fair value and expensed over the asset's useful economic life..
Donated services and facilities	These are included in income (and at the same time in resources expended) at the estimated fair value to the JC of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.
Rental income	Rental income from the letting of the church is recognised when the rental is due.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probably and quantifiable.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and costs of any legal advice to trustees on governance or constitutional matters.
Grants payable without performance conditions	These are recognised in the accounts when a commitment has been made externally and there are no preconditions still to be met for entitlement to the grant that remain within the control of the JC.
Support costs (if allocated across more than one heading)	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Assets

Tangible fixed assets for use by charity	These are not capitalised and depreciated in the accounts but written off completely in the year of acquisition. While the assets may have an ongoing value to the JC they are likely to have little realisable or economic value to the JC in future periods. This policy has been adopted to better reflect the actual usage of funds each year and the amount of liquid funds available to the PCC at the end of each accounting period.
Investments	Investments quoted on a recognised stock exchange or whose value derives from them are valued at market value at the year end. Other investment assets are included in the accounts at the trustees' best estimate of market value.
Trading stocks	These are valued at the lower of cost (or gift value) or year end fair value.
Short-term deposits	Include cash held on deposit either with CCLA Church of England Funds or at the bank.

Funds

Unrestricted funds	These represent the remaining income funds of the JC that are available for spending on the general purposes of the JC, including amounts designated by the JC for fixed assets for its own use or for spending on a future project and that are therefore not included in its 'free reserves' as detailed below.
Designated funds	These are <i>unrestricted funds</i> that have been 'set aside', by the JC, for specific purposes, but which may be 'un-designated' by a subsequent decision of the JC.
Restricted funds	These are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.
Endowment funds	These are restricted funds that must be retained as trust capital either permanently or subject to a discretionary power to spend capital as income, and where the use of any income or other benefit derived from the capital may be restricted or unrestricted. Full details of all their restrictions are shown in the notes to the accounts.

Other

Reserves	The JC has adopted a reserves policy to maintain a minimum balance of free reserves equating to three months of expenditure.
VAT	The JC is not registered for VAT.

Notes to the Financial Statements

Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	2023	Total 2022
Note 1 - Total Income						
Donations and legacies						
Planned giving	92,126	—	—	—	92,126	87,705
Collections at services	3,500	—	—	—	3,500	5,366
SumUp - contactless	1,301	—	—	—	1,301	80
Other donations	2,084	—	5,850	—	7,934	1,359
Gift Aid and GASDS	30,004	—	1,463	—	31,467	18,332
Legacies received	—	50,000	—	—	50,000	5,000
Grants received	428	8,298	50	—	8,776	5,552
Donations and legacies Totals	129,442	58,298	7,363	—	195,103	123,395
Income from charitable activities						
Statutory fees - marriages	2,393	—	—	—	2,393	392
Statutory fees - funerals	396	—	—	—	396	722
Income from charitable activities Totals	2,789	—	—	—	2,789	1,114
Other trading activities						
Church lettings	1,546	—	—	—	1,546	3,370
Trading activities	—	572	—	—	572	—
Events income	—	598	1,381	—	1,979	—
Other trading activities Totals	1,546	1,170	1,381	—	4,097	3,370
Investments						
Interest	4,436	—	35,965	—	40,401	8,774
Dividends	1,068	—	—	—	1,068	1,039
Investments Totals	5,504	—	35,965	—	41,469	9,813
Other income						
Misc. income	18	—	—	—	18	1,443
Other income Totals	18	—	—	—	18	1,443
Income Grand totals	139,298	59,468	44,708	—	243,474	139,136

There may be minor discrepancies in the totals if the pence are not being shown

Notes to the Financial Statements

Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total 2023	2022
Note 2 - Total expenditure						
Raising funds						
Stewardship costs	11	—	—	—	11	425
Events expenditure	—	513	1,091	—	1604	—
Raising funds Totals	11	513	1,091	—	1,615	425
Expenditure on charitable activities						
Mission giving	—	5,215	—	—	5,215	6,303
Vicar's discretionary fund	—	89	1,425	—	1,514	138
Covenant Pledge	68,250	—	—	—	68,250	65,000
Salaries and payroll expenses	1858	—	—	—	1,858	4,313
Clergy expenses	1,057	—	—	—	1,057	1,284
Mission & evangelism expenses	135	—	—	—	135	600
Insurance	4,396	—	—	—	4,396	5,071
Copyright (CCLI & RSCM)	957	—	—	—	957	1,154
Building repairs & maintenance	1,284	—	—	—	1,284	4,945
Equipment repairs & maintenance	3,768	—	—	—	3,768	—
Grounds maintenance	975	—	—	—	975	579
Cleaning	2,257	—	—	—	2,257	1,487
Organ repairs & maintenance	211	317	300	—	828	—
Audio visual	174	—	—	—	174	205
Telephone & broadband	1,143	—	—	—	1,143	1,472
Stationery	83	—	—	—	83	117
Photocopier	191	—	—	—	191	3,152
Refreshments & sundries	717	—	—	—	717	1,269
Office IT	845	1,197	—	—	2,042	1,269
General ministry expenses	1,006	—	—	—	1,006	626
Student ministry	30	—	—	—	30	—
Children's ministry	150	—	—	—	150	194
Youth/SPY ministry	20	—	—	—	20	490
Family hour/plus	57	—	—	—	57	—
Bank Charges	130	—	—	—	130	28
Office expenses	24	—	—	—	24	29
Publicity expenses	22	—	—	—	22	141
Health & Safety	414	—	—	—	414	12
Professional Fees	70	—	—	—	70	—
Electricity	3,454	—	—	—	3,454	2,732
Gas	5,708	—	—	—	5,708	6,277
Water	135	—	—	—	135	61
Books	143	—	—	—	143	95
Major repairs & maintenance	—	49,858	—	—	49,858	1,692
Expenditure on charitable activities Totals	99,662	56,676	1,725	—	158,063	110,732
Other expenditure						
Costs of trading	—	530	—	—	530	—
Misc. expenditure	160	—	—	—	160	602
Other expenditure Totals	160	530	—	—	689	602
Expenditure Grand Totals	99,833	57,719	2,816	—	160,367	111,760

There may be minor discrepancies in the totals if the pence are not being shown

Notes to the Financial Statements
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total 2023	2022
Note 3 - Gains / losses on investment assets						
Other Gains / losses						
Black Rock investments	1,797	—	—	—	1,797	
Other Gains / losses Totals	1,797	—	—	—	1,797	(3,170)
Note 4 - Fund Transfers						
General to Mission Partnerships	(7,893)	7,893				
General to Organ and Works	(2,000)	2,000				
General to Quinquennial	(10,000)	10,000				
General to Vicar's Discretionary	(877)	877				
Vicar's Disc. to Mission Partnerships		(3,250)				
Vicar's Disc. to Mission Partnerships		3,250				
			—	—	—	—
Fund Transfers Totals	(20,770)	20,770	—	—	—	—
Note 5 - Accounts Receivable						
Black Rock Dec. dividends & interest	354	—	—	—	354	
Accounts Receivable Totals	354	—	—	—	354	677
Note 6 - GA & GASDS Receivable						
Gift Aid Receivable	978	50	—	—	1,028	
GASDS Receivable	150	—	—	—	150	
GA & GASDS Receivable Totals	1,128	50	—	—	1,178	6,301
Note 7 - Gifts Receivable						
SumUp (Contactless)	114	—	—	—	114	
Accounts Receivable Totals	114	—	—	—	114	2,056
Note 8 - Prepayments and Income Accruals						
LPWGS anticipated VAT refunds		8,046	—	—	8,046	
Prepay. and Inc. Accruals Totals	—	8,046	—	—	8,046	723

There may be minor discrepancies in the totals if the pence are not being shown

Notes to the Financial Statements
Selected period: 01 January 2023 to 31 December 2023

	Unrestricted	Designated	Restricted	Endowment	Total 2023	2022
Note 9 - Agency Collections				—		
Children's Society	—	—	(95)	—	(95)	
LDTBF (marriage fees)	—	—	229	—	229	
MAF	—	—	(112)	—	(112)	
Prison Chaplains	—	—	(48)	—	(48)	
Royal British Legion	—	—	(19)	—	(19)	
St Barnabas	—	—	(55)	—	(55)	
Agency Collections Totals	—		(100)	—	(100)	(245)
Note 10 - Accounts Payable						
Aistrup & Hind Ltd (organ)		(288)	—	—	(288)	
ABS Ltd (radiant heating)	(2626)	—	—	—	(2626)	
Cathedral (paper supplies)	(24)	—	—	—	(24)	
HSBC bank charges (Dec)	(6)	—	—	—	(6)	
Concordant (ChurchBuilder)	(45)	—	—	—	(45)	
LDTBF (funeral fees)	(75)	—	—	—	(75)	
SSE (elec - Dec)	(244)	—	—	—	(244)	
SSE (gas - Nov & Dec)	(1698)	—	—	—	(1698)	
SumUp charges (Dec)	(2)	—	—	—	(2)	
Tear Fund (table top sale)		(486)	—	—	(486)	
Trinitas (church insurance)	(439)	—	—	—	(439)	
Volunteer expenses	(192)	—	—	—	(192)	
Accounts Payable Totals	(5,351)	(774)	—	—	(6,125)	(4154)
Note 11 - Accruals						
Wave (Anglian Water)	(27)	—	—	—	(27)	
Accruals Totals	(27)	—	—	—	(27)	
Note 12 - Grants Returnable						
Benefact Trust (Organ)	—	—	(3,000)	—	(3,000)	
Grants Returnable Totals	—	—	(3,000)	—	(3,000)	

There may be minor discrepancies in the totals if the pence are not being shown

2023 Annual Report for Joint Council: Eastgate and Carlton (Charity No. 1132605)

Notes to the Financial Statements

Selected period: 01 January 2023 to 31 December 2023

Note 13 - Outline of Fund Movements

Fund	Fund Type	Fund Balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Journal Entries	Fund balances Carried forward
Boiler replacement	Designated	3,000						3,000
Events	Designated		598	513				85
Events	Restricted		1,381	1,091				289
FiSH Project	Restricted	3,246						3,246
IT replacement	Designated	2,000		1,197				803
Legacy - Carlton	Restricted	783,763	35,965					819,727
Legacy - RB	Designated		50,000					50,000
Mission Partnerships	Designated	21,679		5,215	11,143			27,608
Organ and works	Designated	1,000		317	2,000			2,683
Organ and works	Restricted	250	50	300				0
Quinquennial	Designated	36,971	8,298	49,858	10,000			5,411
Quinquennial	Restricted		6,250					6,250
Trading	Designated		572	530				42
Vicar's discretionary	Designated	3,250		89	-2,373			788
Vicar's discretionary	Restricted	362	1,063	1,425				0
General	Unrestricted	149,225	139,298	99,832	-20,771	1,797		169,718
Totals		1,004,746	243,474	160,367	0	1,797	0	1,089,650

There may be minor discrepancies in the totals if the pence are not being shown

Glossary of Terms used throughout the Annual Report

ABS	Arnold Building Services	Note 10
CBF	CBF Church of England Deposit Fund (CCLA)	Balance Sheet
CCLA	Churches, Charities and Local Authorities	Balance Sheet
CCLI	Christian Copyright Licensing International Ltd	Note 9
CofE	Church of England	Balance Sheet
COIF	COIF Charities Deposit Fund (CCLA)	Balance Sheet
DEC.	December	Note 5
DISC.	Discretionary	Note 3
FISH	Food in School Holidays	SOFA
GASDS	Gift Aid Small Donations Scheme	Balance Sheet Notes 1 and 6
HSBC	Hongkong and Shanghai Banking Corporation Limited	Balance Sheet
IT	Information Technology	SOFA Note 2
JC	Joint Council	Policies
LDTBF	Lincoln Diocese Trust and Board of Finance Ltd	Balance Sheet Note 7
LPWGS	Listed Places of Worship Grant Scheme	Note 8
MAF	Mission Aviation Fellowship	Note 10
MISC.	Miscellaneous	Notes 1, 2
SORP	Statement of Recommended Practice	Policies
SSE	SSE Energy Supply Ltd (formerly Scottish and Southern Energy)	Note 9
VAT	Value Added Tax	Policies