



Annual Report

of the

Joint Council

of

**Lincoln, St Peter in Eastgate
&
Lincoln, St Peter in Carlton**

For the year ended 31 December 2024

Reference Information

The Parochial Church Council of the Ecclesiastical Parish of St Peter in Eastgate with St Margaret in the Close 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.

Since 1 November 2021 a scheme has been in effect, formally connecting the parishes of St Peter in Eastgate with St Margaret in the Close and St Peter in Carlton by the establishment of a Joint Council (JC) under the powers conferred by Rules M37-42 of the Church Representation Rules.

The official correspondence address is St Peter's Church, Eastgate, Lincoln, LN2 4AA.
admin@stpeterineastgate.org.uk, 01522 546 226

JC Membership

For the period 1 January 2024 until the date of approval of this report, the following people served as members of the JC:

Ex-officio members

Vicar & Chair	Rev. Robbie Strachan (since May 2024)
Readers	Chris Higham Pauline Wiggett (since October 2024)
Churchwardens	Mike Bull (Eastgate) Kevin Mann (Eastgate) Geoff Stratford (Carlton)

Elected members

Elected Diocesan Synod Representatives	Peter Glenn (since October 2024)
Elected Deanery Synod Representatives	Pauline Wiggett Geoff Stratford Jason Hippisley
Parish Representatives (Eastgate)	Jayne Besley John Dagnan Denise Eardley Peter Glenn (until October 2024) Jason Hippisley Paul Tesha Cate Waby Graham Wiggett (JC Treasurer) Roy Woodford
Parish Representatives (Carlton)	[vacant]

Co-opted members

JC Secretary	Lesley Mann (from 3 June 2024)
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Other Church Officers

The following served in other capacities and offices in the church:

Parish Safeguarding Officer	Chris Jenkinson
Giving Secretary	Hugo Cobham
Electoral Roll Officers	Roy Woodford (Eastgate) Geoff Stratford (Carlton)
Health & Safety Officer	Kevin Mann
Permission to Officiate	Rev. Peter Faulkner Rev. Pam Rose Rev. David Lomas (until June 2024)
Authorised Lay Ministers	Jayne Besley Lorna Cushnie Sarah Rose Geoff Stratford Sandie Stratford
Volunteer Parish Administrator	Marianne McCall
Vergers	Denise Eardley
Cleaners	Kerry Kearton

The following were employed by the JC:

Organist	Geoff Anderson
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Structure, Management and Governance

St Peter in Eastgate and St Peter in Carlton JC is a body corporate which operated under the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules. The full JC met six times during the year. The JC also has a number of subcommittees and Working Groups, dealing with a particular aspect of church life:

- Standing Committee
- Finance Committee
- Fabric Committee
- Mission Partnerships Committee
- Energy Working Group
- Carlton Working Group
- Climate & Ecological Emergency Working Group
- Safeguarding Team

Administrative 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 (until 24 Dec 2024). The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT (from 24 Dec 2024).

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

Electoral Roll

All church members were encouraged to register on the Electoral Roll of St Peter in Eastgate or St Peter in Carlton. The Eastgate Electoral Roll comprised 173 names (42 resident, 131 non-resident). The Carlton Electoral Roll comprised 25 names (19 resident, 6 non-resident).

Objectives and Activities

The general functions of the Joint Council (JC) of St Peter in Eastgate & Carlton are stated with section 2 of the Parochial Church Council (Powers) Measure 1956, namely the responsibility of cooperating with the incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social, and ecumenical.

2024 has been a year of change for the church. After a period of vacancy from September 2023, Rev. Robbie Strachan was appointed as vicar on 2 May 2024. Robbie has led the JC in reflection on church culture, vision and the three values: 'gathering, growing, going'. Building on strong evangelical foundations and the faithful gospel ministry of the church under Rev. Edward Bowes-Smith and Rev. Richard Steel, the JC hopes to launch a new vision and 2030 strategy in early 2025: "Loving Jesus, Sharing Jesus". Our prayers for the next five years are to 1) Grow Deeper, 2) Grow Younger, 3) Serve the City, 4) Re-Establish the Carlton Plant, and 5) Support Gospel Ministry through Admin/Infrastructure.

In 2024 we provided the following public benefits

- Regular public worship at 10.30am on Sunday and 11.00am on Wednesday. Other services associated with major festivals were conducted. Sunday services were broadcast live on YouTube for those unable to attend in person.
- Weddings (3), Funerals incl. cremations (12), Baptisms, incl. Thanksgivings (1).
- Christian education through Children's Worship, Youth Group, collective worship and services for St Peter in Eastgate (Controlled) Infant School (weekly), Burton Hathow Prep School, Westgate Academy, Carlton Academy.
- Three church members and vicar acted as foundation governors at St Peter in Eastgate (Controlled) Infant School.
- Community activities, incl. Family Hour toddler group, monthly Afternoon Tea, Warm Space Initiative.
- Pastoral Work, Rooted Groups, visiting the sick and bereaved.

Average Attendance

Usual Sunday attendance at St Peter in Eastgate during 2024 was 108 (of whom 20% aged < 16), and the worshipping community comprised 187 (of whom 25% aged < 18). The Carlton gathering continued to meet monthly in a home for prayer, with an average attendance of 8-10.

Volunteers

The JC of St Peter in Eastgate & Carlton would like to express their thanks to over sixty-five volunteers, who serve the mission and ministry of the church in a number of different ways: from leading children's worship, to washing up, to welcoming, to behind-the-scenes admin, and much more besides. "I thank my God every time I remember you. In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now, being confident of this, that he who began a good work in you will carry it on to completion until the day of Christ Jesus." Phil. 1:3-6

Reports

Vicar's Report (Rev. Robbie Strachan)

Becoming the incumbent of St Peter in Eastgate & Carlton in May 2024 has been a real joy. It is such a blessing to serve a church with such a heart for Jesus Christ. My first year has been shaped by two key priorities: ministry of the word and prayer. In 2024 we preached through the letter to Titus, thinking about how Scripture itself defines the ministry of a pastor-teacher and the life of a church, and we began an expository series on Mark's Gospel. We also had a topical sermon series "Where is God ...?", thinking about church hurt, war, and suffering. All-Age Guest Services for St Peter's Day, Harvest Festival and Christmas were well attended, especially through contacts at St Peter in Eastgate Infant School. After a short sermon series entitled "Teach Us to Pray" in September 2024, we launched a monthly prayer gathering on the third Wednesday of each month, and the pattern for weekly Morning Prayer on Wednesday Mornings continues. We have also been trying to get know the church family, through Sunday lunch hospitality at the Vicarage and home visits. The church continues to recover from the Covid pandemic, a long interregnum and other challenges, but there is much hope, and plenty of opportunity in the two parishes.

Children (Lesley Mann)

St Peter in Eastgate church is fully committed to facilitating high quality children's worship and teaching. We strongly believe that children are part of our church today and can make a worthwhile contribution. Children's worship has expanded into two groups over the last year. A newly formed 0-5 group is now firmly established with a core of 4 pre-school children and often a couple more who may be visiting. This group allows parents the opportunity to fully engage with the Sunday service. The 5-11 group has steadily grown in numbers, with a core group of 10 children, though this can grow to 16+, particularly on the first Sunday of the month. Volunteer staffing required to facilitate two groups is 20 adults, during the last twelve months staffing has been 7 adults for the 0-5 group and 7 for the 5-11 group. This has meant that some volunteers are contributing more than once a month. Further expansion, to provide a group for children over 11 years, has been restricted due to this. The curriculum has followed the scripture readings from the Sunday service, with 4 volunteers writing material and creating craft activities. This has incurred very little cost to the church. The Children's Team is thankful to have sustained and grown its work throughout the Interregnum and anticipate and pray for further growth from this foundation alongside our incumbent.

St Peter's Youth (Rev. Robbie Strachan)

Much thanks is due to Ardva and Steve Brewer, who kept SPY going with limited human resources for the first part of 2024. From a small group of 11-18s, we have grown to a significant number. For our Christmas-themed Turkey Dinner event in Dec 2024, we had eighteen young people. Looking forward, the team has been significantly strengthened, and we are excited about further growth and a range of fun activities for 2025. Meeting once every two weeks, sessions include games in the church building, friendship, and an opportunity to explore the Christian faith. We completed Christianity Explored VOX course in 2024. Growth amongst younger pre-teens and teens has meant that some of our older teenagers have outgrown SPY. In 2025 we hope to launch a separate group for 16-18s.

Students & Young Adults (Rev. Robbie Strachan)

From a small core of four young adults who completed Christianity Explored at the beginning of the year, this ministry has grown significantly. We are in contact with around fifteen students and young adults, and regularly get a dozen at our weekly Thursday night Rooted Group, including students from University of Lincoln and Bishop Grosseteste University. Our Rooted Group consists of a shared meal at The Vicarage, followed by Bible Study and prayer. In 2024, we studied the book of Colossians, and are currently doing a Bible Overview in nine sessions. A good number of these young adults are involved in Sunday services, and some serve in different ways. Our prayer is that others will grow in their commitment to Sunday worship, and the wider church family.

Pastoral Care (Pauline Wiggett)

The vehicle for most of the pastoral care at St. Peter's has been the Rooted Groups. Eight groups met regularly throughout the year with a new group starting for young adults after Robbie's arrival. Two ALM pastoral visitors have also been available for situations not covered by rooted groups. Two people from the prayer ministry team have been available to pray with individuals after the Sunday service, even though the team has gradually been depleted throughout the year. John Dagnan has taken over management of that team. Towards the end of 2024, a group of people with a heart for pastoral care met to start working towards more joined up thinking insuring that people don't "fall through the gaps". Pauline Wiggett was appointed pastoral care lead and meets regularly with Robbie.

Women's Ministry (Catherine Ross)

During the year we have had a number of craft evenings partially in an effort to maintain contact with the adults who attended Family Hour and whose children have moved on to school as well as women who are unable to attend daytime events and form friendships because they work full time. As a result these events are held on a Friday night at 7.30pm. It was also an attempt to again address loneliness and the difficulty of making social contacts. These evenings are a mixture of purely social events and events with a craft followed by a short talk. It is open to all women churched and unchurched. At the first events in January around 5 people attended. The last events run in October and November attracted at least 30 women. The number of individuals now helping prepare the crafts and run these evenings is also growing and I have received a number

of requests for when the next event is to take place as well as offers for help in organising or running a craft table.

Carlton (Sandie Stratford)

Four regular events continue: a Gathering on the third Sunday, a contemplative walk in the quarry on the first Sunday, a monthly service at Olsen Court residential home, and our fortnightly Rooted Group, which has grown and might multiply to two groups in 2025. In July we held two meetings in the Poacher to introduce Robbie: about 30 attended. We looked at a small premises to rent near the Carlton Centre, but it felt premature. A small group - called YARNS - started meeting weekly with Muslim women for English practice and/ or crafts. This has provided a rich friendship. The big event of the year was the Carols and Christmas Lights Switch-on, on Advent Sunday, working with the Coop, and with support from the primary school and Go Dance. Around 100 people came. We did some Carol busking outside the Coop, and visited a few doorsteps.

Family Hour (Catherine Ross)

Family Hour is a group run for 1-5 year old children and their accompanying adults. The purpose is dual. Firstly, to provide a safe and interesting environment for early years children to visit where they can learn to socialise with children and adults outside the family unit, in preparation for Nursery or school, as well as an introduction to church should that be something their families wish to pursue. It also provides a place for their accompanying adults to share and unload to another adult to be nurtured and listened to, to maybe simply just talk to another adult. Child rearing is lonely and unrelenting. We aim to provide a break. It runs on Tuesday mornings 10-11.30 am during term time. There are approximately 30 families registered with on average around 15 families a week although this varies from week to week. The format for the session includes a craft or activity, story time which now includes a toddler appropriate Bible story, song time with instruments and a drink and biscuits/fruit for the children. Adults are offered drinks throughout the session. Adults include mothers, fathers, grandparents and one childminder. There is a team of 5 regular volunteers. We aim to have different sessions at the end of term eg Christmas party, Easter egg hunt, Summer waterplay and maybe parachutes. Within the term, the crafts will follow the seasons and event days eg Remembrance, 5th November, Shrove Tuesday, Mother's Day, Father's Day, Valentines Day etc

Afternoon Tea (Jane Lund)

The Afternoon Tea offers a warm welcome to everyone for friendship, fun and food. Every other month we have a themed tea, celebrating special events such as Lincolnshire Day, Shrove Tuesday, Easter, Wimbledon, Christmas etc. Children from Eastgate Infants come to sing carols at our Christmas tea and we have a quiz on Lincolnshire at the tea in October. In 2024 the number attending the tea each month ranged between 21 and 41, the average being 27. This included church members, their family, friends, neighbours, grandparents of children at Eastgate Infants, those living inside and outside of the parish, and mostly the retired. Our wonderful team have risen to the challenge of making sandwiches and savouries, cakes and sweets, moving and laying tables, arranging flowers, serving cups of tea, chatting and listening, then

clearing tables, washing up and drying, putting everything away, vacuuming, washing cloths etc., but it has been so worth it! We have seen the goodness and provision of our loving Father each month and are constantly amazed, blessed and thankful!

Fabric (Rick Lund)

Summary. As with 2023, this was a very busy year with varied projects. Roof problems resulting from the short but sharp snowstorm at the beginning of December 2023, could not be addressed until January 2024. The very generous support of the congregation, the Garfield Weston Foundation, the Benefact Trust and the ON Organ Trust, more than matched the funds pledged by the Joint Council towards the repair and upgrade of the Pipe Organ. However, progress with the final phase of the Quinquennial Inspection 2021 repairs was thwarted by difficulties obtaining value for money quotes from conservation builders.

Roof Repairs. The snowstorm of December 2023 was short and sharp with the melting snow causing slippage of a number of slates. The initial repairs addressed the visible slipped slates. However, damage had also occurred in other areas and further repairs, identified by water leaks, required a significant number of slates to be lifted and repairs made. This is further evidence of the precarious state of the main Nave roof, which is now 150 years old.

Organ Repair & Upgrade. Following the successful fund raising and faculty approval, a contract was let to Aistrup & Hind for the repair and upgrade of the pipe organ. Originally envisaged as a 12-week project, this stretched to 14 weeks due to additional repairs required arising from damage that occurred in 1961, as a consequence of a boiler leak. The organ has now been thoroughly cleaned, voiced and tuned, and is back in service. Electric actuators have been introduced for the organ stops and additional foot piston controls and memory switches make the organ playing easier and hopefully, more consistent. The excellent work of Chris Hind and his dedicated organ building team is commended.

Quinquennial Repairs – Final Phase. Despite having an architect specification ready for issue, it proved to be extremely difficult to obtain quotes for the necessary repairs to the flat roof area above the kitchen & toilets, plus the roof of the porch. Complications also arose with the Faculty approval by the Diocesan Advisory Committee. However, it is hoped that these problems will be resolved in 2025.

Electrical Repairs. Additional repairs have been completed to the electrical circuits, with new power supply wiring required for the electronic aspects of the organ upgrade.

Finance (Graham Wiggett)

During 2024, the Finance Sub Committee met six times, assisting the Treasurer, and making recommendations to the JC. Thanks to the generosity of St Peter's members, the financial year closed with ordinary voluntary giving to the General Fund approx. £3K more than was budgeted. Additionally, we were greatly blessed to have received two large gifts, of £20K each, to the General Fund. Also, higher than normal interest rates ensured that our investment returns were greater than anticipated so, our overall income was almost exactly £5K over budget. God's generosity to St Peters enabled us also to be generous and the Mission Partnerships Committee's recommendations to the Joint Council enabled us to distribute a substantial tithe of our income to organisations working locally, nationally and internationally. Gift Aid forms a

substantial part of St Peters income (more than £21K in 2024) and we are very grateful to those of our donors who have authorised us to claim the tax back from HMRC on their gifts. This increases the value of each gift by a further 25%. Undoubtedly, the Organ Project will get a well-deserved mention in the Fabric section, but in this finance section, acknowledgement is due to all those who gave so very generously, over and above their regular giving, to enable the project to go ahead. We did receive some grants, but those were relatively small compared to the contributions made by the congregation and the Joint Council, which allocated half of the total cost from its reserves. The other significant change in 2024 was the move of our banking from HSBC to the Co-op, partly for financial and partly for ethical reasons.

Safeguarding (Chris Wilson)

The Joint Council (JC), in June 2024, agreed to continue to adopt the Diocese 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.

Safeguarding policies and procedures have been approved by the JC and continue to be reviewed. At meetings of the JC a Safeguarding Action Plan is approved (see most recent Action Plan), making use of the Parish Dashboard tool, which is an online tool to help PSO's ensure we are compliant with statutory requirements and following best practice. I am pleased to report a high level of compliance at level 3 on the Dashboard (the highest level on the toolkit). In 2024 we also began using an additional online tool to monitor and review safer recruitment and people management.

DBS checks are all up to date. Reviews of all necessary renewals are now ongoing. Much work has been done to ensure mandatory training has been completed. It is hoped that we will all take responsibility to ensure we are up to date with all safeguarding training for our roles. All new volunteers have been appointed following the Safer Recruitment and People Management Guidance. Risk assessments are in place and will be reviewed on an ongoing basis. There is adequate insurance cover for all Church activities.

The PSO would like to thank the whole congregation, as well as Joint Council 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. Thank you for your patience and friendliness, everyone.

We all need to stay aware of those who are vulnerable in our communities, both adults and children, and know what to do should an issue arise. Please do contact me if you have any questions or concerns.

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 2024

I report on the accounts for the year ended 31 December 2024 as set out on the following pages.

Respective responsibilities of the PCC and the Independent Examiner

As the thresholds for a full audit have not been met, the PCC considers 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: 11 April 2025

Signature:



Address: 243 Burton Road, Lincoln, LN1 3UB

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

2024 Annual Report of Joint Council: Eastgate and Carlton (Charity No. 1132605)

Joint Council: Eastgate and Carlton - 1132605

Statement of Financial Activities (SOFA)

For the period from 01 January 2024 to 31 December 2024

	Notes	Unrestricted funds	Designated funds	Restricted funds	Endow. funds	Total 2024 funds	Total 2023 funds
Income and endowments from:							
Donations and legacies		159,726	1060	96,138		256,924	195,102
Income from charitable activities		2,404				2,404	2,789
Other trading activities		987				987	4,096
Investments		5,875	2,259	42,196		50,331	41,469
Other income		743				743	18
Total income	1	169,735	3,320	138,334		311,389	243,474
Expenditure on:							
Raising funds		84				84	1,615
Expenditure on charitable activities		100,527	32,503	36,774		169,805	158,063
Other expenditure		446				446	689
Total expenditure	2	101,058	32,503	36,774		170,335	160,367
Gains / losses on investment assets	3	530				530	1,797
Net income / (expenditure) before transfers		69,207	-29,184	101,560		141,583	84,904
Transfers							
Gross transfers between funds - in		7,515	75,316	1,009		83,839	24,637
Gross transfers between funds - out		-75,523	-7,031	-1,285		-83,839	-24,637
Total transfers	4	-68,008	68,284	-277		0	0
Net movement in funds		1,199	39,101	101,283		141,583	84,904
Reconciliation of funds							
Total funds brought forward		169,718	90,420	829,513		1,089,650	1,004,746
Total funds carried forward		170,917	129,520	930,796		1,231,233	1,089,650
Represented by							
9							
Unrestricted							
General fund		170,917				170,917	169,718
Designated							
Boiler replacement			3,000			3,000	3,000
Events							85
IT replacement							803
Legacy - RB			52,259			52,259	50,000
Mission Partnerships			13,079			13,079	27,608
Organ and works			26,792.07			26,792	2,683
Quinquennial			33,900			33,900	5,411
Trading							42
Vicar's discretionary			490			490	788
Restricted							
Events							289
Fabric				62,500		62,500	
FiSH Project							3,246
Legacy - Carlton				861,923		861,923	819,727
Organ and works				123.48		123	
Quinquennial				6,250		6,250	6,250
		170,917	129,520	930,796		1,231,233	1,089,650

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

Joint Council: Eastgate and Carlton - 1132605

Balance Sheet detailed

	Notes	As at 31/12/2024	As at 31/12/2023
Fixed assets			
	3201: BlackRock Bond Fund	7,799	8,159
	3202: BlackRock Equity Fund	32,765	31,875
	Total Fixed assets	40,564	40,034
Current assets			
	3101: HSBC Current (xxxx5525)		16,340
	3102: HSBC Deposit (xxxx2849)	31,523	79,772
	3103: HSBC Deposit (xxxx8900)	46,694	78,884
	3104: HSBC Deposit (xxxx5162)	63,472	13,204
	3105: CCLA CBF CofE dep. acct.	914,138	822,362
	3106: CCLA COIF Charities dep. acct.	35,569	33,852
	3107: Co-op Current (xxxx8054)	28,094	
	3141: Cash in hand	51,702	4,763
5	Z05: Accounts Receivable	319	354
	Z051: Gift Aid & GASDS Receivable	13,170	1,178
	Z053: Accounts Receivable (LDTBF)		
6	Z054: Gifts Receivable	32	114
7	Z055: Prepayments & Income Accruals	7,246	8,046
	Total Current assets	1,191,959	1,058,868
Liabilities			
	6699: Agency collections		100
8	Z04: Accounts Payable	1,289	6,125
	Z041: Accruals		27
	Z042: Refundable deposit		
	Z043: Grants returnable		3,000
	Total Liabilities	1,289	9,252
	Net Asset surplus (deficit)	1,231,233	1,089,650
Reserves			
	Excess / (deficit) to date	141,054	83,107
	Z01: Starting balances	1,089,650	1,004,746
	Z02: Other gains/(losses)	530	1,797
	Total Reserves	1,231,233	1,089,650

Approved by the Joint Council on

03 March 2025

and signed on its behalf by Revd.
Robbie Strachan (Joint Council
Chair)



Represented by Funds

Unrestricted	170,917	169,718
Designated	129,520	90,420
Restricted	930,796	829,513
Endowment		
Total	1,231,233	1,089,650

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

Accounting Policies for the Year Ended 31 December 2024

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	<p>These are included in the Statement of Financial Activities (SOFA) when:</p> <ol style="list-style-type: none"> 1. The JC becomes legally entitled to the benefit of use of the resources; 2. and inflow of economic benefit is probable; 3. and the monetary value can be measured with sufficient reliability.
Regular giving	All freely offered gifts and donations, however given, that are given regularly, whether weekly, monthly or annually. Regular giving to the General Fund is what determines St Peters 'tithe' to other charities and organisations with aims and objectives similar to our own.
Voluntary receipts	All freely offered gifts and donations, regular or not (including the associated Gift Aid and Gift Aid Small Donations Scheme (GASDS income from HMRC).
Fundraising income	Money 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	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 and GASDS tax claims on monetary gifts	Are included in the SOFA at the same time as the cash donations to which they relate.
Gifts in kind	<p>Are accounted for at a reasonable estimate of their fair value at the time the gift is given, if feasible, or else at the amount actually realised from their disposal.</p> <p>Gifts in kind for sale to fund the JC are included in the accounts at their estimated fair value at the date the gift is given, if feasible, or else recognised when sold by the charity.</p> <p>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</p>

	included in the balance sheet at their fair value and expensed over the asset's useful economic life.
Donated services and facilities	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 letting the church is recognised when the rental is due.
Investment income	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 the revaluation of investments to market value at the end of the financial year.

Expenditure and Liabilities

Recognition of liabilities	These are recognised as soon as there is a legal or constructive obligation and settlement is probable 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)	Include central functions that 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 JC 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	Deposits either with CCLA Church of England Funds or at the bank.
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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 unrestricted funds 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 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	2024	Totals 2023
Note 1 - Total Income						
<i>Donations and legacies</i>						
Regular giving	88,956				88,956	92,125
Collections at services	4,759				4,759	3,500
SumUp - contactless	1,372				1,372	1,301
All other voluntary receipts	43,162		64,915		108,077	7,934
Gift Aid and GASDS	21,370		14,494		35,864	31,466
Legacies received						50,000
Grants received	107	1,060	16,729.32		17,896	8,776
<i>Donations and legacies Totals</i>	159,726	1,060	96,138		256,924	195,102
<i>Income from charitable activities</i>						
Fees (funerals & marriages)	2,089				2,089	2,789
Heating income	315				315	
<i>Income from charitable activities Totals</i>	2,404				2,404	2,789
<i>Other trading activities</i>						
Trading activities	987				987	4,096
<i>Other trading activities Totals</i>	987				987	4,096
<i>Investments</i>						
Dividends, interest, etc.	5,875	2,259	42,196		50,331	41,469
<i>Investments Totals</i>	5,875	2,259	42,196		50,331	41,469
<i>Other income</i>						
Fundraising activities - gross	503				503	
Misc. income	240				240	18
<i>Other income Totals</i>	743				743	18
Income Grand totals	169,735	3,320	138,334		311,389	243,474

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

Notes to the Financial Statements
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	Totals	
					2024	2023
Note 2 - Total expenditure						
<i>Raising funds</i>						
Costs of fundraising	84				84	1,615
<i>Raising funds Totals</i>	84				84	1,615
<i>Expenditure on charitable activities</i>						
Mission giving (FUND)		23,608	3,246		26,854	5,215
Vicar's discretionary (FUND)		431.49			431	1,514
Covenant Pledge	71,663				71,663	68,250
Salaries and payroll expsenses	1,948				1,948	1,858
Clergy expenses	43				43	1,057
Mission & evangelism expenses	1,079				1,079	135
Insurance	2,773				2,773	4,396
Copyright (CCLI & RSCM)	845				845	957
Building repairs & maintenance	4,258				4,258	1,284
Equipment repairs & maintenance	875				875	3,768
Grounds maintenance	183				183	975
Cleaning	1,671				1,671	2,257
Organ repairs & maintenance		8,384	31,766		40,151	828
Audio visual	345				345	174
Telephone & broadband	1,185				1,185	1,143
Stationery	129				129	83
Photocopier	414				414	191
Refreshments & sundries	922				922	717
Office IT	3,144				3,144	2,042
General ministry expenses	505				505	1,006
Music ministry	30				30	
Women's ministry	100				100	
Student ministry	187				187	30
Children's ministry	222				222	150
Youth/SPY ministry	119				119	20
Family hour/plus	213				213	57
Bank Charges	127		4		131	130
Office expenses	77				77	24
Publicity expenses	534				534	22
Health & Safety	63				63	414
Professional Fees					0	70
Electricity	2,974				2,974	3,454
Gas	3,231				3,231	5,708
Water	639				639	135
Books	29		1,758		1,787	143
Major repairs & maintenance (FUND)		80			80	49,858
<i>Expenditure on charitable activities Totals</i>	100,527	32,503	36,774		169,805	158,063
<i>Other expenditure</i>						
Costs of trading						530
Misc. expenditure	446				446	160
<i>Other expenditure Totals</i>	446				446	689
Expenditure Grand Totals	101,058	32,503	36,774		170,335	160,367

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

Notes to the Financial Statements
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	Totals	
					2024	2023
Note 3 - Gains / losses on investment assets						
Other Gains / losses						
Black Rock investments	530				530	1,797
Other Gains / losses Totals	530				530	1,797
Note 4 - Fund Transfers						
Events to General	374	-85	-289		0	0
General to Mission Partnerships	-8,291	8,291			0	0
General to Organ and Works	-31,916	31,390	526		0	0
General to Quinquennial	-28,612	28,612			0	0
General to Vicar's Discretionary	-921	921			0	0
IT Replacement to General	803	-803			0	0
Organ & Works to Quinquennial			-14		-14	0
Organ & Works to Quinquennial			14		14	0
Pew Bibles to General	513		-513		0	0
Trading to General	42	-42			0	0
Vicar's Disc. to Mission Partnerships		-788			-788	-3,250
Vicar's Disc. to Mission Partnerships		788			788	3,250
Fund Transfers Totals	-68,008	68,284	-277		0	0
Note 5 - Accounts Receivable						
Black Rock Dec. dividends & interest	319				319	354
Accounts Receivable Totals	319				319	354
Note 6 - Gifts Receivable						
SumUp (Contactless)	32				32	114
Gifts Receivable Totals	32				32	114
Note 7 - Prepayments and Income Accruals						
CCLI Jan-Oct 25	561				561	
Elec (01-20 Jan)	108				108	
LPWGS anticipated VAT refunds	107	1,104	5,229		6,440	8,046
RSCM 2025 Subscription	137				137	
Prepay. and Inc. Accruals Totals	913	1,104	5,229		7,246	8,046

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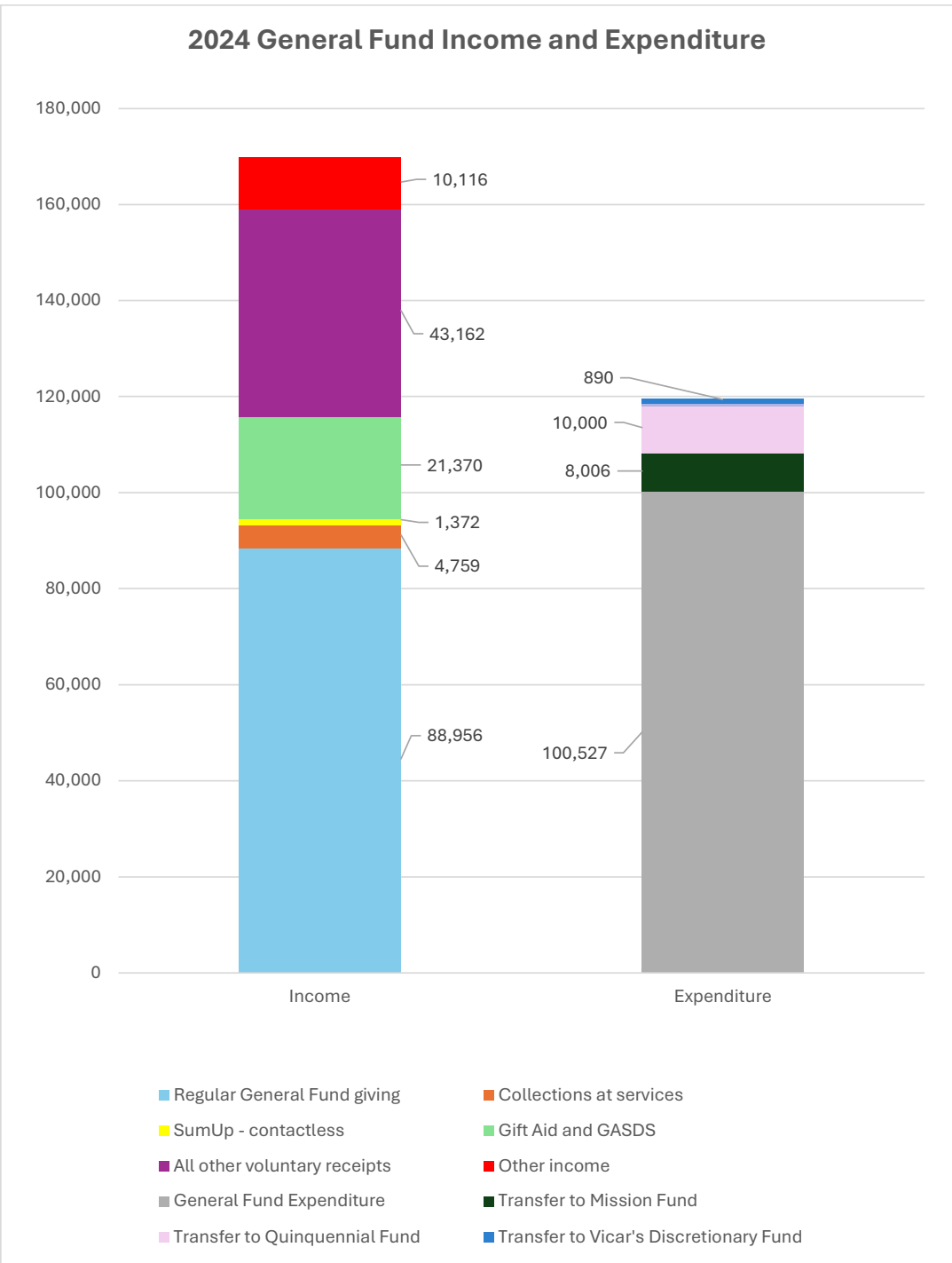
Notes to the Financial Statements
Selected period: 01 January 2024 to 31 December 2024

	Unrestricted	Designated	Restricted	Endowment	Totals 2024	2023
Note 8 - Accounts Payable						
Britiash Gas (elec & gas)	-786				-786	
ChurchSuite (monthly subs)	-57				-57	
Digitech (photocopier use)	-12				-12	
Volunteer expenses (Dec)	-344				-344	
SSE - Final elec bill	9				9	
Wave (Anglian Water)	-98				-98	
Accounts Payable Totals	-1,289				-1,289	-6,125

Note 9 - Outline of Fund Movements

Fund & Type	b/f from 2023	Incoming	Outgoing	Transfers	Gains & losses	c/f to 2025
Boiler (des)	3,000					3,000
Events (des)	85			-85		0
Events (res)	289			-289		0
Fabric (res)		62,500				62,500
FISH Project (res)	3,246		-3,246			0
General (unres)	169,718	169,735	-101,058	-68,008	530	170,917
IT Replacement (des)	803			-803		0
Legacy - Carlton (res)	819,727	42,195				861,923
Legacy - RB (des)	50,000	2,259				52,259
Mission Partnerships (des)	27,608		-23,608	9,079		13,079
Organ & Related Work (des)	2,683	1,104	-8,385	31,390		26,792
Organ & Related Work (res)		31,367	-31,756	512		123
Pew Bibles (res)		2,271	-1,758	-513		0
Quinquennial (des)	5,411	-44	-80	28,612		33,900
Quinquennial (res)	6,250		-14	14		6,250
Trading	42			-42		0
Vicar's Discretionary (des)	788		-431	134		490
Fund Totals	1,089,650	311,389	-170,335	-0	530	1,231,233

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



Joint Council is committed, in 2024, to transferring the following, on 01 January 2025, from the General Fund surplus:

Mission Partnerships Fund (9% of Regular giving)	£ 8,006
Quinquennial Fund (provision for 2026 QI expenses)	£10,000
Vicar’s Discretionary Fund (1% of Regular giving)	£ 890

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

Glossary of Terms used throughout the Annual Report

CB	CB Church of England Deposit Fund (CCLA)
CCLA	Churches, Charities and Local Authorities
CCLI	Christian Copyright Licensing International Ltd
CO	CO Charities Deposit Fund (CCLA)
CofE	Church of England
DEC.	December
DES	Designated
DISC.	Discretionary
ENDOW.	Endowment
FiSH	Food in School Holidays
GASDS	Gift Aid Small Donations Scheme
HMRC	His Majesty's Revenue and Customs
HSBC	Hongkong and Shanghai Banking Corporation Limited
INC.	Income
IT	Information Technology
JC	Joint Council
LDTBF	Lincoln Diocese Trust and Board of Finance Ltd
LPWGS	Listed Places of Worship Grant Scheme
MISC.	Miscellaneous
PREPAY.	Prepayment
QI	Quinquennial Inspection (building inspection every 5 years)
RES	Restricted
RSCM	Royal School of Church Music
SOFA	Statement of Financial Activities
SORP	Statement of Recommended Practice
SPY	St Peters Youth
SSE	SSE Energy Supply Ltd (formerly Scottish and Southern Energy)
SUBS	Subscription
VAT	Value Added Tax