

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN, LINDOW

England & Wales - Charity number 1139966

Details

Other names	ST JOHN'S, LINDOW
Status	Registered
Legal form	Other
Registered	2011-01-20
Register	View on the Charity Commission register

Contact

Address	Knutsford Road Wilmslow sk9 6el
Phone	01625 586329
Email	office@saint-johns.org.uk
Website	www.saint-johns.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£184,892	£189,987	-	-
2023-12-31	£195,782	£208,235	-	-
2022-12-31	£192,595	£327,801	-	-
2021-12-31	£166,624	£166,938	-	-
2020-12-31	£183,129	£175,275	-	-

Trustees

Name	Role	Appointed
REV S R GALES	Chair	
Alison Perrin		2020-10-18
Alison Walsh		2020-10-18
Charles Martin Haywood		2017-01-02
GEORGE FRANCIS PERRIN		
Graham Keith Morgan		2014-04-29
IAN STUART LAWRENCE		
John WALSH		
Karen Prestidge		2019-04-07
Nigel Brooks		2020-10-18
PHILIP JOHN EDGINGTON		2014-04-25
PROFESSOR DAVID CHRISTOPHER WATTS		2015-04-19

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN, LINDOW

England & Wales - Charity number 1139966

Accounts

ST JOHN'S, LINDOW

**Annual Report and Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2024



Vicar:

The Revd Simon Gales
The Vicarage
137 Knutsford Road
Wilmslow

Bank:

CAF Bank
Kings Hill
West Malling
Kent

Independent examiner:

Graeme Honeyborne
Boone Henry Limited
24 Overhill Road
Wilmslow
SK9 2BE

Charity Registered Number 1139966

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
Annual Report for the Year ended 31 December 2024

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ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2024

Administrative information

St John's Church is situated in Lindow, Wilmslow. It is part of the Diocese of Chester within the Church of England. The correspondence address is The Vicarage, Knutsford Road, Wilmslow.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1139966).

PCC members at the end of the period

Chairman	Rev Simon Gales		
Church Wardens	Linda Baddeley	Ian Lawrence	
Deanery Synod Representatives	George Perrin	Alison Perrin	Rachel Hollinshead
Members	Nigel Brooks	Alex Choi	Phil Edgington
	Martin Haywood	Mandy Hui	Graham Morgan
	Karen Prestidge	Karen Vibert	Alison Walsh
	John Walsh	David Watts	

Structure, governance and management

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 stand for election to the PCC.

Committees and sub groups

The PCC operates through a series of Sub Committees, which meet at other times to the full PCC meeting, reporting to the full meeting.

Standing Committee this only meets if it is impracticable to call a full PCC meeting when rapid decisions have to be made. It consists of the incumbent, wardens, treasurer and secretary and will invite or co-opt any other member of the PCC who may have a relevant or specialist input into the matter under debate. It is the only subcommittee which has by law power to transact business, subject to any directions given by the PCC.

The following are sub committees of the PCC which do not have any authority of their own other than that which has been delegated to them by the PCC.

Finance Committee Monitors income & expenditure, co-ordinates any stewardship review, and recommends a budget to the PCC.

Mission Interest Promulgates links between external missions and the church family, provides guidance for prayer and financial support to the missions, and keeps the Church informed of the activities and news from those missions.

Church Rooms Management Looks after maintenance and bookings for the Church Rooms.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2024

ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow. It also has responsibility for the employment of full time staff.

Public Benefits Statement

St John's PCC is committed to enabling as many people as possible to hear the good news of Jesus Christ, to come to know Jesus for themselves and then to grow in their Christian faith through participation in activities designed to serve these purposes, as part of the church community. The PCC, in conjunction with the vicar, maintains an overview of those activities, which are open to all. Such faith is put into practice through prayer, and loving service to one another and our neighbours.

We believe that our activities of the past year are in accordance with the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we encourage ordinary people to live out their faith through:

1. Corporate worship and prayer; understanding the gospel and growing as disciples of Jesus Christ;
2. Participation in youth, children and families ministries;
3. Provision of a pastoral care scheme for those in the church community;
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church building of St John's, the grounds, the Church rooms and facilities.

Achievements and performance

Electoral Roll

At the end of the year there were 98 members on the roll (2023: 111).

Usual Church attendance (2023 figures in italics)

Sunday	10.00am Service	114 (<i>110</i>)	6.30pm Service	17 (<i>15</i>)
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Review of the year

The PCC has met seven times this year (including a brief meeting to approve annual accounts). Our treasurer, Johnny Walsh, has kept us updated on our finances and presented a budget for 2025 with a forecast deficit of £1,400.

In January we passed a motion not to use the Prayers of Love & Faith (PLF) and to take up the CEEC provisions of Alternative Spiritual Oversight (ASO) and the Ephesian Fund (EF) for our parish share, as previously discussed with the church family. We wrote to inform the Bishop of Chester and Simon met with him in early March. It was disappointing to hear that he considers the CEEC provisions unwise (because formal alternative oversight will never be permitted) and unscriptural (because there is no example in Scripture of withholding money and it is not recognising the governing authorities). We heard that our ASO would be Rt Revd Keith Sinclair, now retired, and we welcomed him to our May PCC meeting. He encouraged us that ASO was an appropriate way to express disagreement with the

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2024

direction of the Church of England and that EF was a way of facilitating the payment of Parish Share to support biblically faithful ministry, rather than preventing the payment of Parish share.

After the PLF motion was suspended at General Synod in February, revised proposals were submitted in July. By very narrow majorities, 'standalone' services of blessing for same sex partnerships were supported and a timetable (since extended) for clergy same sex marriages was endorsed. The Church of England Evangelical Council (and others) continued to argue that structural reorganisation is needed for biblical ministry to flourish, and without any such provision, began the introduction of a 'de facto' parallel province.

In the autumn the EF started paying our ministry costs (60% of parish share) to the diocese and this was accepted although never acknowledged. At the end of the year a Complimentary Parish share scheme was developed in the diocese, allowing the surplus from evangelical churches to be directed to recipient evangelical churches, but we decided to continue with EF.

We enjoyed a church weekend 'at home' in mid March, on the theme of 'The Gospel in our world', with Revd Richard Reeve, curate at St Chad's Handforth, as the main speaker, and a helpful session from our mission partner Grace Robinson. The weekend included a catered meal on Saturday evening followed by some fun quizzes and games, organised by Nick, Ann, Leonie & Alex.

In our March meeting we brainstormed ideas for our 150th anniversary celebrations, which a planning team developed, to include a living history display; an open day with family activities, a 150th anniversary magazine; a school project, an evangelistic weekend and visiting every household in the parish over the year. We invited Rt Revd Keith Sinclair to preach at an anniversary service near to the original date of opening, with former members of St John's to be invited back for a celebration lunch.

In May Leonie Earnshaw was appointed as our new Parish Safeguarding Officer, and she attended appropriate safeguarding training. PCC members also completed the required safeguarding training, and regular reports were received throughout the year.

In July we discussed possible changes to our evening gathering, both with the existing attendees and as a church council. As a result we decided to continue the current pattern, but with some shorter series, to encourage attendance. We also received a report from Leonie on our youth, children & families ministry, with slightly lower numbers in Sunday Seekers as some families had ceased to attend, but growing numbers in Pathfinders. 'Who let the dads out' was restarted under the leadership of ministry trainee Alex Choi, with a small number of regulars.

A number of regular events continued to be held through the year, which included Evergreen lunches, Parade services, mens' and ladies' breakfasts. We also enjoyed a visit from our OMF mission partner Paul Robinson with a bring & share lunch, an evening with Hope Central, a Tenofthose bookstall and our Christmas services included 'Relentless Legacy', a dramatised nativity by the Manna Theatre Company. We held our annual holiday Bible club at the end of the summer holidays, which attracted some new families.

We were sorry to say farewell to church members Brian McGrath and Ray Brockhouse, whose funerals took place during the year. We also said goodbye to Will Hepworth who, after completing his second year as ministry trainee, moved to become a Pastoral Assistant at Kingham Hill School.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2024

The PCC is grateful to God for the hard work of many in our church family in all of the above. Thanks are due to churchwardens Ian Lawrence and Linda Baddeley for their willing service over the past year.

Financial Review

For the year as a whole there was an overall financial deficit of £5,095 (2023 £12,453).

The deficit comprised of a deficit on general church activities of £4,859 (2023: deficit of £1,022), together with a further deficit of £236 (2023: deficit of £11,431) on restricted funds.

In terms of the deficit on general church activities, the reason for the increased deficit compared to 2023 was a reduction in one-off donations (£7,243) and legacies (£10,000). This was offset by an increase in planned giving (£7,305) and a reduction in general church running costs

In terms of the restricted funds (ie the funds the church has for specific designated projects), the reason for the much reduced deficit in 2024 was the completion in 2023 of the church refurbishment project. As mentioned in last year's report, the donors of the remaining funds have helpfully broadened the range of activities that such funds can be used for, and in 2024 the Special Projects fund was used to finance the unrecovered costs of the church weekend at home.

What this all means is that at the end of 2024, the church has general funds of £41,361 (excluding the book value of the Church Rooms) (2023: £46,220) and restricted funds of £40,007 (2023: £40,243).

Reserves Policy

It is the PCC policy to maintain a balance on the unrestricted funds (if possible), to ensure that there are sufficient funds to maintain the current level of expenditure for approximately 2 years. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund and Investment Fund.

Financial Reporting Statement

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102 (2019)), and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 January 2019.

Approved by the PCC on [] and signed on their behalf by

Revd. Simon Gales
Chairman

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For the year ending 31 December 2024

	Note	Unrestr'd Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 (note 2a) £
Income					
Donations and Legacies	2b	148,846	13,350	162,196	165,465
Church and Charitable Activities	2c	20,807	-	20,807	28,946
Income from Investments	2d	642	1,247	1,889	1,371
Total Income		170,295	14,597	184,892	195,782
Expenditure on:					
Church and Charitable Activities	3	175,154	14,833	189,987	208,235
Total Expenditure		175,154	14,833	189,987	208,235
Net Income / (Expended) Resources		(4,859)	(236)	(5,095)	(12,453)
NET MOVEMENT IN FUNDS		(4,859)	(236)	(5,095)	(12,453)
Reconciliation of Funds					
Total Funds brought forward		331,220	40,243	371,463	383,916
Total Funds carried forward		326,361	40,007	366,368	371,463

The notes on pages 8 to 15 form part of these financial statements.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
at 31 December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	6	285,000	285,000
CURRENT ASSETS			
Debtors	8	28,775	31,151
Investments: Short term deposits		81,397	52,090
Cash at bank and in hand		9,146	10,294
TOTAL CURRENT ASSETS		<u>119,318</u>	<u>93,535</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	<u>(37,950)</u>	<u>(7,072)</u>
NET CURRENT ASSETS		<u>81,368</u>	<u>86,463</u>
NET ASSETS		<u>366,368</u>	<u>371,463</u>
FUNDS OF THE CHARITY			
Restricted Funds	10, 11	40,007	40,243
Unrestricted Funds	11	326,361	331,220
TOTAL CHARITY FUNDS		<u>366,368</u>	<u>371,463</u>

Approved by the Parochial Church Council on [] and signed on its behalf by:-

Rev Simon Gales (Chairman)

Mr John Walsh (Hon Treasurer)

The notes on pages 8 to 15 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102(2019)) and with the Charities Act 2011.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when earned. All other income is recognised when it is receivable. Donated services are accounted for at fair value. All incoming resources are accounted for at gross value.

Expenditure

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. Non-exchange transaction expenditures are accounted for at fair value. All other expenditure is generally recognised when it is incurred and is accounted for at gross value.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired before 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all expenditure has been written off as incurred. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

Investments

Investments are valued at market value at 31 December.

2a 2023 Comparatives for SoFA

	Note	Unrestr'd Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income				
Donations and Legacies	2b	159,715	5,750	165,465
Church and Charitable Activities	2c	28,946	-	28,946
Income from Investments	2d	576	795	1,371
Total Income		189,237	6,545	195,782
Expenditure on:				
Church and Charitable Activities	3	190,259	17,976	208,235
Total Expenditure		190,259	17,976	208,235
Net Income (Expended) Resources		(1,022)	(11,431)	(12,453)
NET MOVEMENT IN FUNDS		(1,022)	(11,431)	(12,453)
Reconciliation of Funds				
Total Funds brought forward		332,242	51,674	383,916
Total Funds carried forward		331,220	40,243	371,463

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

INCOME	Unrestr'd	Restricted	Total Funds	
	Funds	Funds	2024	2023
	£	£	£	£
2b Income				
Planned Giving	114,448	-	114,448	107,143
Tax recoverable	25,477	-	25,477	26,586
Collections (open plate)	1,296	-	1,296	1,118
Sundry donations	7,625	-	7,625	14,868
Legacies	-	-	-	10,000
Donated Services	-	13,350	13,350	5,750
	<u>148,846</u>	<u>13,350</u>	<u>162,196</u>	<u>165,465</u>
Donated Services : The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £13,350.				
The PCC benefits greatly from the involvement and enthusiastic support of its many volunteers, details are provided in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic benefit of general volunteers is not recognised in the accounts.				
2c Church and Charitable Activities			Total Funds	
	Unrestr'd	Restricted	2024	2023
	Funds	Funds	£	£
	£	£		
Church Room Lettings	16,078	-	16,078	15,049
Fees	3,849	-	3,849	4,045
Church events	880	-	880	8,476
Other activities	-	-	-	1,376
	<u>20,807</u>	<u>-</u>	<u>20,807</u>	<u>28,946</u>
2d Income from investments				
Dividends and interest	642	1,247	1,889	1,371
	<u>170,295</u>	<u>14,597</u>	<u>184,892</u>	<u>195,782</u>
Total Income				

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

3 EXPENDITURE

			Total Funds	
	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants (analysed below)	10,500	-	10,500	11,100
Analysis of Church Activities				
Ministry				
Diocesan Parish Share	91,108	-	91,108	91,108
Ministry Trainees	5,238	13,350	18,588	13,081
Clergy expenses	2,493	-	2,493	2,754
Vicarage expenses	4,967	-	4,967	5,470
Church running expenses	7,898	-	7,898	11,322
Church repair & maint'	2,697	1,483	4,180	12,452
Upkeep of church yard	4,081	-	4,081	4,324
Printing, stationery, telephone	2,850	-	2,850	4,363
Total Ministry costs	121,332	14,833	136,165	144,874
Youth and Family				
Youth and Family Minister	31,334	-	31,334	31,334
Youth Worker Expenses	857	-	857	924
Youth and children's work	60	-	60	306
Total Youth and Family	32,251	-	32,251	32,564
Church Hall running costs	5,653	-	5,653	7,436
Church Hall Repair & Maint'	1,669	-	1,669	133
Total Church Hall	7,322	-	7,322	7,569
Adult education/Evangelism	2,820	-	2,820	1,530
Church events	-	-	-	9,668
Magazine/Book stall	929	-	929	930
Total Expended on Activities	175,154	14,833	189,987	208,235

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

Analysis of Grants

	2024	2023	
OFM	3,500	3,500	<i>Website for further information on institu</i> www.ofm.org.uk
UFM	6,000	6,000	www.ufm.org.uk
North West Gospel Partnership	1,000	1,600	www.northwestgospelpartnership.com
Message Trust	-	-	www.message.org.uk
Friends International	-	-	www.friendsinternational.uk
	<u>10,500</u>	<u>11,100</u>	
Grants to Individuals-unrestricted	-	-	
	<u>10,500</u>	<u>11,100</u>	

4 STAFF COSTS	2024	2023
	£	£
Salaries	29,700	29,700
Life Insurance	149	149
Pension Contributions	1,485	1,485
Total Staff Costs	<u>31,334</u>	<u>31,334</u>

Staff costs comprise of salary and related employment costs of the church's Youth, Children's and Families Minister.

No amounts were paid to any PCC trustee.

5 RELATED PARTIES

LINDOW MINISTRY TRUST (Charity Number 1101345)

The Lindow Ministry Trust ("the Trust") is established for the purpose of spreading the Christian gospel in the Lindow area, and whilst the Trust is an entirely separate body, there are some connections with the PCC. There are six trustees of the Trust, two are members of the PCC (Revd. Simon Gales, Mr Phil Edgington) although neither serves as Chair of the Trust. The Trust has provided grant funding directly to the ministry trainees and ministry associates. The PCC has offered and provides the Trust with a contribution towards trainee ministry support costs.

Analysis of Transactions with the Trust	2024	2023
	£	£
Ministry Trainees – donated service (see Note 2b)	13,350	5,750

THE CHESTER DIOCESE BOARD OF FINANCE

The Chester Diocesan Board of Finance (CDBF) is an entirely separate body established for the purposes of promoting Christian values and service in the Chester Diocese. The Vicar of St John's Lindow is one of 31 Trustees of the CDBF. The Vicar of St John's Lindow is paid by the CDBF for his services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly through the Parish Share paid to the CDBF based on a predetermined parish allocation.

2024	2023
£	£

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

Payments to CDBF for Parish Share	91,108	91,108
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6 FIXED ASSETS

Church Buildings, Church Rooms and Vicarage

The Church Building and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building and its contents together with the Church Rooms are insured by the PCC for the sum of £5,800,000.

Tangible fixed assets	Freehold land and buildings £
Gross Book Value – at 1 Jan and 31 Dec 2024	285,000
Net Book Value – at 1 Jan and 31 Dec 2024	285,000

The above freehold land and buildings are the Church Rooms, located at 137 Knutsford Road, Wilmslow. The gross book value is based on the value estimated in June 1997 for insurance purposes.

It is considered that the estimated residual value of the land and buildings is not significantly different from the above value and hence depreciation would be immaterial.

8 DEBTORS	2024	2023
	£	£
Tax recoverable	24,500	24,500
Debtors	2,209	4,510
Prepayments	2,066	2,141
	28,775	31,151

9 LIABILITIES	2024	2023
	£	£
Creditors for goods & services	37,950	7,072
	37,950	7,072



THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

10 FUNDS

The restricted funds comprise:
£40,000 received from disposal of Sale Evangelical church, the use of which is restricted to the “repair of fabric (especially including replacement boilers)”.
‘Scientists in Congregations’, the use is restricted to activities promoting the removal of barriers to Christian engagement in science.
In 2024 “Other” includes the value attributed to the Ministry Trainees.

During 2023 the donors of the Sale and Scientists in Congregations funds broadened and re-characterised the funds’ purposes.

2024

Fund name	Brought forward	Income	Expenditure	Funds Carried Forward
	£	£	£	£
Unrestricted	331,220	170,295	(175,154)	326,361
Restricted				
Sale / Fabric	15,689	486	-	16,175
Scientists / Projects	24,554	761	(1,483)	23,832
Other	-	13,350	(13,350)	-
Total	371,463	184,892	(189,987)	366,368

2023

Fund name	Brought forward	Income	Expenditure	Gains/ (Losses)	Funds Carried Forward
	£	£	£	£	£
Unrestricted	332,242	189,237	(190,259)	-	331,220
Restricted					
Sale / Fabric	41,150	631	(11,034)	(15,058)	15,689
Scientists / Projects	10,524	164	(1,192)	15,058	24,554
Other	-	5,750	(5,750)	-	-
Total	383,916	195,782	(208,235)	-	371,463

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2024

11	ANALYSIS OF NET ASSETS BY FUND	Unrestr'd Funds £	Restricted Funds £	Total Funds
	Fixed Assets	285,000	-	285,000
	Current Assets	79,311	40,007	119,318
	Current Liabilities	(37,950)	-	(37,950)
	Fund Balance	326,361	40,007	366,368
		Unrestr'd Funds £	Restricted Funds £	Total Funds 2023 £
	Fixed Assets	285,000	-	285,000
	Current Assets	53,292	40,243	93,535
	Current Liabilities	(7,072)	-	(7,072)
	Fund Balance	<u>331,220</u>	<u>40,243</u>	<u>371,463</u>

**INDEPENDENT EXAMINER’S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN’S, LINDOW
For the Year ended 31 December 2023**

We report to the Parochial Church Council (PCC) on our examination of the financial statements for the year ended 31 December 2024 set out on pages 7 to 16.

Responsibilities and basis of report

As PCC trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

We report in respect of my examination of the PCC financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

We 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.

Disclosures related to our Independence: Our Sole Director Graeme Honeyborne was appointed a trustee of a related party, Lindow Ministry Trust effective from 9th March 2019.

Graeme Honeyborne FCMA FCA CA(SA)
Boone Henry Limited
Chartered Accountants
24 Overhill Road, Wilmslow, SK9 2BE

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Accounts

ST JOHN'S, LINDOW

**Annual Report and Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2023



Vicar:

The Revd Simon Gales
The Vicarage
137 Knutsford Road
Wilmslow

Bank:

CAF Bank
Kings Hill
West Malling
Kent

Independent examiner:

Graeme Honeyborne
Boone Henry Limited
24 Overhill Road
Wilmslow
SK9 2BE

Charity Registered Number 1139966

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
Annual Report for the Year ended 31 December 2023

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ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2023

Administrative information

St John's Church is situated in Lindow, Wilmslow. It is part of the Diocese of Chester within the Church of England. The correspondence address is The Vicarage, Knutsford Road, Wilmslow.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1139966).

PCC members at the end of the period

Chairman	Rev Simon Gales		
Church Wardens	Andrea McConchie	Ian Lawrence	
Deanery Synod Representatives	George Perrin	Alison Perrin	Rachel Hollinshead
Members	Nigel Brooks	Alex Choi	Phil Edgington
	Martin Haywood	Mandy Hui	Graham Morgan
	Karen Prestidge	Karen Vibert	Alison Walsh
	John Walsh	David Watts	

Structure, governance and management

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 stand for election to the PCC.

Committees and sub groups

The PCC operates through a series of Sub Committees, which meet at other times to the full PCC meeting, reporting to the full meeting.

Standing Committee this only meets if it is impracticable to call a full PCC meeting when rapid decisions have to be made. It consists of the incumbent, wardens, treasurer and secretary and will invite or co-opt any other member of the PCC who may have a relevant or specialist input into the matter under debate. It is the only subcommittee which has by law power to transact business, subject to any directions given by the PCC.

The following are sub committees of the PCC which do not have any authority of their own other than that which has been delegated to them by the PCC.

Finance Committee Monitors income & expenditure, co-ordinates any stewardship review, and recommends a budget to the PCC.

Mission Interest Promulgates links between external missions and the church family, provides guidance for prayer and financial support to the missions, and keeps the Church informed of the activities and news from those missions.

Church Rooms Management Looks after maintenance and bookings for the Church Rooms.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2023

ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow. It also has responsibility for the employment of full time staff.

Public Benefits Statement

St John's PCC is committed to enabling as many people as possible to hear the good news of Jesus Christ, to come to know Jesus for themselves and then to grow in their Christian faith through participation in activities designed to serve these purposes, as part of the church community. The PCC, in conjunction with the vicar, maintains an overview of those activities, which are open to all. Such faith is put into practice through prayer, and loving service to one another and our neighbours.

We believe that our activities of the past year are in accordance with the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we encourage ordinary people to live out their faith through:

1. Corporate worship and prayer; understanding the gospel and growing as disciples of Jesus Christ;
2. Participation in youth, children and families ministries;
3. Provision of a pastoral care scheme for those in the church community;
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church building of St John's, the grounds, the Church rooms and facilities.

Achievements and performance

Electoral Roll

At the end of the year there were 111 members on the roll (*2022: 104*).

Usual Church attendance (*2022 figures in italics*)

Sunday	10.00am Service	110 (<i>110</i>)	6.30pm Service	15 (<i>12</i>)
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Review of the year

The PCC has met eight times this year (including a brief meeting to approve annual accounts). In January our treasurer, Johnny Walsh, updated us on our finances and presented a budget for 2023 with a forecast deficit of £11,500. We agreed to use some of the surplus restricted funds (£52k) for one-off projects, such as subsidising the weekend away and expenses for the ministry trainee, and to hold a stewardship review in the coming months (1st October). The budget was then approved by all.

That meeting took place shortly after the House of Bishops issued proposed prayers for blessing of same sex civil marriages and partnerships. We expressed deep sadness, that we should bless and celebrate what God forbids, what Scripture says is wrong. The proposals gave no recognition that some parishes will not wish to use the prayers and there was no structural differentiation offered at present. We met again shortly after the February General Synod, where the House of Bishops voted strongly in favour of the prayers of blessing for same-sex unions, but voting had been much closer in the houses of clergy and laity. The 'Prayers of love and faith' (PLF) were to be slightly revised and some 'Pastoral Guidance'

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2023

produced for consideration by General Synod in July (later postponed to November). There was some acknowledgement in Synod of the need for provision for those who disagree but it was not yet clear what this will be. Since the synod vote there had been robust dissenting statements from Bishop Keith Sinclair, the Church of England Evangelical Council and the bishops of the Global South. After discussion we passed a motion deeply regretting the decision made and as a result of it, unless the Bishop makes his opposition to the blessing of same sex unions clear, we would withdraw our invitation to him to participate in our confirmation service. Having notified the Bishop of the above decision we were contacted by the Archdeacon of Macclesfield, and he met with us in early March. He explained that Bishop Mark was deeply hurt by our decision and that he had to be a focus of unity in the diocese. He pleaded with us to reconsider our decision and suggested that Bishop Mark would be very willing to meet with us. After some discussion we decided to postpone the confirmation service until later in the year, giving time for a meeting with the Bishop. That meeting took place in late May, with the Bishop stating that he supported the traditional view of marriage but had strategically voted in favour of PLF. When repeatedly challenged that this was contrary to Scripture he argued that he was fighting for the orthodox view to be allowed to continue within the Church of England. We decided to await the outcome of the November synod, noting that the Church of England Evangelical Council (CEEC) had gathered together a broad coalition of evangelicals, and was making preparations if GS voted for PLF. When we heard that General Synod narrowly approved a motion to recommend PLF (later commended for use by the House of Bishops) we agreed that it was a watershed moment, with GS endorsing what the Bible forbids. We discussed the provision being offered by CEEC, of alternative spiritual oversight and parish share routed via a separate fund (the Ephesian Fund) and agreed a whole church meeting (early December) to explain these developments and seek feedback (with a briefing paper from the Leadership team & a teaching booklet from Simon) before making a decision on the CEEC provisions early in 2024.

In the spring we arranged a selection of short courses, whilst our regular homegroups took a break, as follows: 1. How to raise your children 2. How to be an encourager 3. How to read your Bible Attendance was rather disappointing, although appreciated by those who did attend.

We enjoyed a wonderful church weekend away, with Gabriel Chiu as the main speaker, at the end of March. The PCC decision to subsidise the children's places helpfully contributed to the weekend being fully booked with about 90 attending. We subsequently made the decision to have a church weekend at home in 2024, bearing in mind the expense of a weekend away for families.

In our July meeting we agreed an annual donation to support the North West Gospel Partnership and considered questions raised at the APCM, agreeing to hold a Pray & Praise evening (8th October) and asking for volunteers for an after church prayer team.

Aware of the recent growth in our church family we also began to consider if additional resources were needed to minister to those with Cantonese as their first language. During careful discussion, we were grateful for HK members explaining they felt well supported with the Conversation classes and the Simple English bible studies, but suggested the introduction of transcripts of Sunday sermons. They had chosen to join St John's because they wanted to integrate into a local church, and English culture more generally - they did not want a separate Cantonese-speaking ministry. With this understanding in place, we agreed to offer Alex Choi a part-time ministry trainee post, to minister across the whole church as other trainees, with the training and subsistence grant funded jointly by St John's and the Lindow Ministry Trust respectively.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2023

In September we agreed to relax the previous reservation of part of the graveyard for a future wall of remembrance, since the existing wall had been extended. This would give us approximately 10 more years of burials, and 14 more years of cremated remains interred in the wall.

A number of regular events continued to be held through the year, which included Evergreen lunches, Parade services, ladies' breakfasts, a couple of men's curry nights and some Big Question evenings. We also enjoyed a visit from our new mission partners Michael & Steph Baldwin with a Hong Kong style banquet; a visit from Simon Byrne of True Freedom Trust, with a bring & share lunch, and a Ten of those bookstall. Our conversation classes, led by Alison Walsh, Nick & Ann Vaughan, continued but numbers began to dwindle and we reduced to one class per week. During the year a lunchtime Christian Union was restarted, led by Leonie & Will, together with Rev Richard Reeve from St Chad's Handforth, with numbers steadily growing through the year. We held our annual holiday Bible club at the end of the summer holidays, which attracted some new families.

As we welcomed many new faces we were sorry to say farewell to some long standing church members Ray Wilman, Nancy Stott and Joan Sawyer, whose funerals took place during the year. We also miss Wentao and Yejing Li & family, as they sadly decided to leave St John's at the end of the year. Through the year there were regular reports to PCC from the Leadership team, covering many of the above items. There were also regular Safeguarding reports from our Parish safeguarding Officer, Ian Moffitt.

The PCC is grateful to God for the hard work of many in our church family in all of the above. Thanks are due as ever to churchwardens Ian Lawrence and Andrea McConchie for their willing service over the past year.

Financial Review

For the year as a whole there was an overall financial deficit of £12,453 (2022 £135,206).

The deficit comprised of a deficit on general church activities of £1,022 (2022: deficit of £20,494), together with a further deficit of £11,431 (2022: deficit of £114,712) on restricted funds which arose primarily as a result of expenditure on the refurbishment of the main church building.

In terms of the deficit on general church activities, the reason for the much reduced deficit compared to 2022 was an overall increase in income of £34,290. The main sources of the increase were from Planned Giving (£9,777), Legacies (£10,000) and receipts for the week-end away (£8,476). Expenditure also increased in the year (by £14,788), with high utility costs continuing to impact church and church rooms running costs. Housing costs for the Ministry Trainee have also increased with St John's now bearing the full cost of this expense.

In terms of the restricted funds (the funds the church has for specific designated projects), a further £11,034 was spent on the completion of the church refurbishment project. As mentioned in last year's report, the donors of the remaining funds have helpfully broadened the range of activities that such funds can be used for.

What this all means is that at the end of 2023, the church has general funds of £46,220 (excluding the book value of the Church Rooms) (2022: £47,242) and restricted funds of £40,243 (2022 :£51,674).

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2023

Reserves Policy

It is the PCC policy to maintain a balance on the unrestricted funds (if possible), to ensure that there are sufficient funds to maintain the current level of expenditure for approximately 2 years. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund and Investment Fund.

Financial Reporting Statement

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102 (2019)), and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 January 2019.

Approved by the PCC on 23 June 2024 and signed on their behalf by

Revd. Simon Gales
Chairman

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For the year ending 31 December 2023

	Note	Unrestr'd Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 (note 2a) £
Income					
Donations and Legacies	2b	159,715	5,750	165,465	167,281
Church and Charitable Activities	2c	28,946	-	28,946	22,369
Income from Investments	2d	576	795	1,371	2,945
Total Income		189,237	6,545	195,782	192,595
Expenditure on:					
Church and Charitable Activities	3	190,259	17,976	208,235	327,801
Total Expenditure		190,259	17,976	208,235	327,801
Net Income / (Expended) Resources		(1,022)	(11,431)	(12,453)	(135,206)
Other recognised gains/ (losses):					
Gains/ (Losses) on investment assets	7	-	-	-	(14,411)
NET MOVEMENT IN FUNDS		(1,022)	(11,431)	(12,453)	(149,617)
Reconciliation of Funds					
Total Funds brought forward		332,242	51,674	383,916	533,533
Total Funds carried forward		331,220	40,243	371,463	383,916

The notes on pages 9 to 17 form part of these financial statements.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
at 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	6	285,000	285,000
Investments	7	-	-
TOTAL FIXED ASSETS		<u>285,000</u>	<u>285,000</u>
CURRENT ASSETS			
Debtors	8	31,151	32,425
Investments: Short term deposits		52,090	65,806
Cash at bank and in hand		10,294	25,273
TOTAL CURRENT ASSETS		<u>93,535</u>	<u>123,504</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	<u>(7,072)</u>	<u>(24,588)</u>
NET CURRENT ASSETS		86,463	98,916
NET ASSETS		<u>371,463</u>	<u>383,916</u>
FUNDS OF THE CHARITY			
Restricted Funds	10, 11	40,243	51,674
Unrestricted Funds	11	331,220	332,242
TOTAL CHARITY FUNDS		<u>371,463</u>	<u>383,916</u>

Approved by the Parochial Church Council on 23 June 2024 and signed on its behalf by:-

Rev Simon Gales (Chairman)

Mr John Walsh (Hon Treasurer)

The notes on pages 8 to 16 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102(2019)) and with the Charities Act 2011.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when earned. All other income is recognised when it is receivable. Donated services are accounted for at fair value. All incoming resources are accounted for at gross value.

Expenditure

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. Non-exchange transaction expenditures are accounted for at fair value. All other expenditure is generally recognised when it is incurred and is accounted for at gross value.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired before 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all expenditure has been written off as incurred. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

Investments

Investments are valued at market value at 31 December.

2a 2022 Comparatives for SoFA

	Note	Unrestr'd Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income				
Donations and Legacies	2b	132,981	34,300	167,281
Church and Charitable Activities	2c	21,369	1,000	22,369
Income from Investments	2d	627	2,318	2,945
Total Income		154,977	37,618	192,595
Expenditure on:				
Church and Charitable Activities	3	175,471	152,330	327,801
Total Expenditure		175,471	152,330	327,801
Net Income (Expended) Resources		(20,494)	(114,712)	(135,206)
Other recognised gains:				
Gains on investment assets	7	(3,069)	(11,342)	(14,411)
NET MOVEMENT IN FUNDS		(23,563)	(126,054)	(149,617)
Reconciliation of Funds				
Total Funds brought forward		355,805	177,728	533,533
Total Funds carried forward		332,242	51,674	383,916

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

INCOME	Unrestr'd	Restricted	Total Funds	
	Funds	Funds	2023	2022
	£	£	£	£
2b Income				
Planned Giving	107,143	-	107,143	97,366
Tax recoverable	26,586	-	26,586	28,000
Collections (open plate)	1,118	-	1,118	1,503
Sundry donations	14,868	-	14,868	35,412
Legacies	10,000	-	10,000	-
Donated Services	-	5,750	5,750	5,000
Grants	-	-	-	-
	159,715	5,750	165,465	167,281
Donated Services : The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £5,750.				
The PCC benefits greatly from the involvement and enthusiastic support of its many volunteers, details are provided in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic benefit of general volunteers is not recognised in the accounts.				
2c Church and Charitable Activities			Total Funds	
	Unrestr'd	Restricted	2023	2022
	Funds	Funds	£	£
	£	£		
Church Room Lettings	15,049	-	15,049	14,369
Fees	4,045	-	4,045	4,336
Church events	8,476	-	8,476	
Other activities	1,376	-	1,376	3,664
	28,946	-	28,946	22,369
2d Income from investments				
Dividends and interest	576	795	1,371	2,945
Total Income	189,237	6,545	195,782	192,595

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

3 EXPENDITURE

			Total Funds	
	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants (analysed below)	11,100	-	12,100	12,100
Analysis of Church Activities				
Ministry				
Diocesan Parish Share	91,108	-	91,108	91,108
Ministry Trainees	7,331	5,750	13,081	7,563
Clergy expenses	2,754	-	2,754	2,338
Vicarage expenses	5,470	-	5,470	3,914
Church running expenses	11,322	-	11,322	6,669
Church repair & maint'	1,418	11,034	12,452	152,343
Upkeep of church yard	4,324	-	4,324	4,552
Printing, stationery, telephone	4,363	-	4,363	3,158
Total Ministry costs	128,090	16,784	144,874	271,644
Youth and Family				
Youth and Family Minister	31,334	-	31,334	29,672
Youth Worker Expenses	924	-	924	-
Youth and children's work	306	-	306	1,742
Total Youth and Family	32,564	-	32,564	31,414
Church Hall running costs	7,436	-	7,436	5,947
Church Hall Repair & Maint'	133	-	133	1,100
Total Church Hall	7,569	-	7,569	7,047
Adult education/Evangelism	1,530	-	1,530	4,384
Church events	8,476	1,192	9,668	-
Magazine/Book stall	930	-	930	1,212
Total Expended on Activities	190,259	17,976	208,235	327,801

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

Analysis of Grants

	2023	2022	<i>Website for further information on institu</i>
Manchester City Mission	-	350	www.citymission.org.uk
Christians in Schools	-	350	www.cist.org.uk .
UCCF: The Christian Union	-	350	www.uccf.org.uk
Church Pastoral Aid Society	-	350	www.cpas.org.uk
OMF	3,500	3,500	www.omf.org.uk
UFM	6,000	6,000	www.ufm.org.uk
North West Gospel Partnership	1,600	-	www.northwestgospelpartnership.com
Message Trust	-	350	www.message.org.uk
Friends International	-	350	www.friendsinternational.uk
	<hr/>	<hr/>	
	11,100	11,600	
Grants to Individuals-unrestricted	-	500	
	<hr/>	<hr/>	
	11,100	12,100	

4 STAFF COSTS	2023	2022
	£	£
Salaries	29,700	28,125
Life Insurance	149	141
Pension Contributions	1,485	1,406
Total Staff Costs	<hr/>	<hr/>
	31,334	29,672

Staff costs comprise of salary and related employment costs of the church's Youth, Children's and Families Minister.

No amounts were paid to any PCC trustee.

5 RELATED PARTIES

LINDOW MINISTRY TRUST

The Lindow Ministry Trust ("the Trust") is established for the purpose of spreading the Christian gospel in the Lindow area, and whilst the Trust is an entirely separate body, there are some connections with the PCC. There are six trustees of the Trust, two are members of the PCC (Rev. Simon Gales, Mr Phil Edgington) although neither serves as Chair of the Trust. The Trust has provided grant funding directly to the ministry trainees and ministry associates. The PCC has offered and provides the Trust with a contribution towards trainee ministry support costs.

Analysis of Transactions with the Trust	2023	2022
	£	£
Ministry Trainees – donated service (see Note 2b)	<hr/>	<hr/>
	5,750	5,000

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

THE CHESTER DIOCESE BOARD OF FINANCE

The Chester Diocesan Board of Finance (CDBF) is an entirely separate body established for the purposes of promoting Christian values and service in the Chester Diocese. The Vicar of St John's Lindow is one of 31 Trustees of the CDBF. The Vicar of St John's Lindow is paid by the CDBF for his services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly through the Parish Share paid to the CDBF based on a predetermined parish allocation.

	2023	2022
	£	£
Payments to CDBF for Parish Share	91,108	91,108

6 FIXED ASSETS

Church Buildings, Church Rooms and Vicarage

The Church Building and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building and its contents together with the Church Rooms are insured by the PCC for the sum of £5,800,000.

Tangible fixed assets	Freehold land and buildings £
Gross Book Value – at 1 Jan and 31 Dec 2023	285,000
Net Book Value – at 1 Jan and 31 Dec 2023	285,000

The above freehold land and buildings are the Church Rooms, located at 137 Knutsford Road, Wilmslow. The gross book value is based on the value estimated in June 1997 for insurance purposes.

It is considered that the estimated residual value of the land and buildings is not significantly different from the above value and hence depreciation would be immaterial.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

7 INVESTMENTS	2023	2022
	£	£
Investments held in the CBF Church of England Investment Funds		
Investments held at Market Value at 1 st January	-	201,688
Gain on Investments in the Year	-	(14,411)
Proceeds from sale of investments	-	(187,277)
Investments held at Market Value at 31 st December	<u>-</u>	<u>-</u>

Investment holdings were 5,637.15 shares in the CBF Church of England Investment Fund – Income Shares and 44,213.88 shares in the CBF Church of England Fixed Interest Securities Fund.

At 31 December 2023 they represented £nil (2022: £nil) of the restricted fund and £nil (2022: £nil) of the unrestricted fund.

8 DEBTORS	2023	2022
	£	£
Tax recoverable	24,500	27,500
Debtors	4,510	2,896
Prepayments	2,141	2,028
	<u>31,151</u>	<u>32,425</u>

9 LIABILITIES	2023	2022
	£	£
Creditors for goods & services	7,072	24,588
	<u>7,072</u>	<u>24,588</u>

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

10 FUNDS

The restricted funds comprise :

A legacy received from the estate of the late Margaret Jan Norris, to be used for the purpose of St John's Restoration Funds absolutely.'

£40,000 received from disposal of Sale Evangelical church, the use of which is restricted to the "repair of fabric (especially including replacement boilers)".

'Scientists in Congregations', the use is restricted to activities promoting the removal of barriers to Christian engagement in science.

In 2023 "Other" includes the value attributed to the Ministry Trainees.

During 2023 the donors of the Sale and Scientists in Congregations funds broadened and re-characterised the funds' purposes.

2023

Fund name	Brought forward	Income	Expenditure	Reallocation	Funds Carried Forward
	£	£	£	£	£
Unrestricted	332,242	189,237	(190,259)	-	331,220
Restricted					
Sale / Fabric	41,150	631	(11,034)	(15,058)	15,689
Scientists / Projects	10,524	164	(1,192)	15,058	24,554
Other	-	5,750	(5,750)	-	-
Total	383,916	195,032	207,485	-	371,463

2022

Fund name	Brought forward	Income	Expenditure	Gains/ (Losses)	Funds Carried Forward
	£	£	£	£	£
Unrestricted	355,805	154,977	(175,471)	(3,069)	332,242
Restricted					
Jean Norris	116,573	1,520	(110,654)	(7,439)	-
Sale	50,068	653	(6,376)	(3,195)	41,150
Scientists	11,087	145	-	(708)	10,524
Other	-	35,300	(35,300)	-	-
Total	533,533	192,595	(327,801)	(14,411)	383,916

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2023

11	ANALYSIS OF NET ASSETS BY FUND	Unrestr'd Funds £	Restricted Funds £	Total Funds
	Fixed Assets	285,000	-	285,000
	Current Assets	53,292	40,243	93,535
	Current Liabilities	(7,072)	-	(7,072)
	Fund Balance	331,220	40,243	371,463
		Unrestr'd Funds £	Restricted Funds £	Total Funds 2022 £
	Fixed Assets	285,000	-	285,000
	Current Assets	71,830	51,674	123,504
	Current Liabilities	(24,588)	-	(25,263)
	Fund Balance	<u>332,242</u>	<u>51,674</u>	<u>383,916</u>

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW
For the Year ended 31 December 2023**

We report to the Parochial Church Council (PCC) on our examination of the financial statements for the year ended 31 December 2023, set out on pages 7 to 17.

Responsibilities and basis of report

As PCC trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the PCC financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

Disclosures related to our Independence: Our Sole Director Graeme Honeyborne was appointed a trustee of a related party, Lindow Ministry Trust effective from 9th March 2019.

Graeme Honeyborne FCMA FCA CA(SA)
Boone Henry Limited
Chartered Accountants
24 Overhill Road, Wilmslow, SK9 2BE

23 June 2024

Accounts

ST JOHN'S, LINDOW

**Annual Report and Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2022



Vicar:

The Revd Simon Gales
The Vicarage
137 Knutsford Road
Wilmslow

Bank:

CAF Bank
Kings Hill
West Malling
Kent

Independent examiner:

Graeme Honeyborne
Boone Henry Limited
24 Overhill Road
Wilmslow
SK9 2BE

Charity Registered Number 1139966

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2022

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ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2022

Administrative information

St John's Church is situated in Lindow, Wilmslow. It is part of the Diocese of Chester within the Church of England. The correspondence address is The Vicarage, Knutsford Road, Wilmslow.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1139966).

PCC members at the end of the period

Chairman	Rev Simon Gales		
Church Wardens	Andrea McConchie	Ian Lawrence	
Deanery Synod Representatives	George Perrin	Alison Perrin	Rachel Hollinshead
Members	Nigel Brooks Wentao Li Rosalind Scott David Watts	Phil Edgington Graham Morgan Alison Walsh	Martin Haywood Karen Prestidge John Walsh

Structure, governance and management

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 stand for election to the PCC.

Committees and sub groups

The PCC operates through a series of Sub Committees, which meet at other times to the full PCC meeting, reporting to the full meeting.

Standing Committee this only meets if it is impracticable to call a full PCC meeting when rapid decisions have to be made. It consists of the incumbent, wardens, treasurer and secretary and will invite or co-opt any other member of the PCC who may have a relevant or specialist input into the matter under debate. It is the only subcommittee which has by law power to transact business, subject to any directions given by the PCC.

The following are sub committees of the PCC which do not have any authority of their own other than that which has been delegated to them by the PCC.

Finance Committee Monitors income & expenditure, co-ordinates any stewardship review, and recommends a budget to the PCC.

Mission Interest Promulgates links between external missions and the church family, provides guidance for prayer and financial support to the missions, and keeps the Church informed of the activities and news from those missions.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2022

Church Rooms Management Looks after maintenance and bookings for the Church Rooms.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow. It also has responsibility for the employment of full time staff.

Public Benefits Statement

St John's PCC is committed to enabling as many people as possible to hear the good news of Jesus Christ, to come to know Jesus for themselves and then to grow in their Christian faith through participation in activities designed to serve these purposes, as part of the church community. The PCC, in conjunction with the vicar, maintains an overview of those activities, which are open to all. Such faith is put into practice through prayer, and loving service to one another and our neighbours.

We believe that our activities of the past year are in accordance with the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we encourage ordinary people to live out their faith through:

1. Corporate worship and prayer; understanding the gospel and growing as disciples of Jesus Christ;
2. Participation in youth, children and families ministries;
3. Provision of a pastoral care scheme for those in the church community;
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church building of St John's, the grounds, the Church rooms and facilities.

Achievements and performance

Electoral Roll

At the end of the year there were 104 members on the roll (*2021: 102*).

Usual Church attendance (*2021 figures in italics*)

Sunday	10.00am Service	110 <i>(105)</i>	6.30pm Service	12 <i>(18)</i>
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Review of the year

Thankfully, with the danger posed by Covid 19 much diminished, we have been able to run a full programme of events throughout the year, although some events (e.g 8am communion, 10am Wednesday service) have not returned, and others have changed to suit new circumstances.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2022

The PCC has met six times since the start of the year.

In January our treasurer, Johnny Walsh, updated us on our finances with the good news that an anticipated deficit of £3,000 for 2021 had ended up as a surplus of £2,000. Money in the bank was £35,000 with investments of £200,000 (largely allocated to the building development project). A budget for the year, including mission giving increasing to £9,000 and a reinstatement of the full expenses for churchyard upkeep (as it had proved difficult to recruit volunteers) was accepted. We also concluded discussions about reaffirmation of our membership of the NWGP. Having heard the feedback from home group discussions (which was largely supportive) the church council decided by a large majority to rejoin the NWGP. We acknowledged that not all were in favour and that we should be sensitive to the views of those not in agreement, that we might continue to work together.

There were regular updates on the church building project with additional donations offered to cover such items as glass doors, a coffee machine and dishwasher. In March the main contractor confirmed the overall costs and a start date of 25th April. The project was completed within budget and largely on time (approximately 3 months, during which time we met in the church rooms), although there were some delays to the installation of new AV facilities. A Commissioning service for the refurbished building on 18th September was due to be led by the Bishop of Chester but he was involved in commemorative services following the death of Her Majesty the Queen, so the Rt Revd Sam Corley, Bishop of Stockport, stood in as replacement. Many positive comments were received on the appearance of the building, with the improved layout being much appreciated in subsequent weeks. Our sincere appreciation to Ian Lawrence and George Perrin who both gave a lot of time to this significant enhancement of our facilities.

A suite of PCC policies and procedures were considered and given final approval in March. We also gave some consideration to how PCC meetings might be improved to encourage greater participation and engagement with the wider church family.

Our March meeting came shortly after the Passion for Life mission week, led by Rev Steve James. As we reviewed the week, we noted that some events had not been particularly well attended but there had always been non-believers present. Sadly there had been little interest in the Hope Explored follow-up. Our homegroups then reflected on the P4L events, and how we might build upon the positives for the coming year, with that feedback due to be passed to a PCC working party for consideration.

Our appeal to support Ukrainian refugees had been quickly overwhelmed, but all items donated had been delivered. We agreed to support any church member who might offer hosting.

We warmly welcomed the recommendation from the Mission Interest team that we support Michael and Steph Baldwin, working in Istanbul with UFM, as our new mission partners. They were introduced at the annual meeting, and the PCC subsequently agreed £2500 annual support for a 3 year minimum.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2022

Following the APCM, the new PCC shared in a Saturday morning away, in the delightful surroundings of Radbroke Barn, with lunch together afterwards. Rev Mark Pickles, NWGP Director of Training provided helpful Bible teaching, and we spent time in discussion together. We agreed we needed to:

1. Better explain how the Leadership team and PCC work together
2. Better integrate new people into the church family
3. Ensure implementation of recently introduced policies and procedures.

In our July meeting we addressed items 1 & 3. We reviewed a paper on the role of a PCC member, and considered how we might be better PCC members. We set up a PCC Working Party, led by Andrea McConchie, for implementation and review of policies. Ideally such a group should be entirely separate from the Leadership team but as she had drafted the policies, Andrea agreed to provide an initial lead. We also appointed David Watts as Leadership Team Reviewer, to enhance accountability, meeting annually with each PCC member to hear any concerns about the style and pattern of leadership within St John's, and then provide feedback to the Leadership team.

At the end of the summer we said farewell to our ministry trainee, Amy Killingbeck, as she moved to a similar role at St Mary's Cheadle. We soon welcomed Will Hepworth as a new trainee - he had just finished a one year Masters at Oak Hill theological college, having done a theology degree at Cliff College. Like other trainees he is taking the NWGP ministry training course, and serving in a variety of ways in the ministry of St Johns.

In September the PCC strongly welcomed the suggestion to use part of the church rooms as a 'Warm Room', with necessary funding made available. After redecoration, this began in mid November, on 2 mornings per week, staffed by 2 volunteers on each occasion. Perhaps because of our location, there were few visitors, although the initiative was widely appreciated. We also agreed to hold a weekend away at the end of March 2023 at Cloverley Hall.

In early November we held a special PCC meeting, in light of the discussions taking place within the House of Bishops about the proposals to offer blessings for same-sex unions. In preparation, we considered the Bible's teaching and unanimously agreed to endorse a letter written by the 'Chester Association' (the group of conservative evangelical clergy within the diocese) which explained that, if provisions were made which positively affirm same-sex sexual relationships, we would be compelled to express some form of visible differentiation from those who support such provision. We subsequently shared this decision with the church family, and after time for comment and reflection, wrote accordingly to the diocesan bishop at the end of November. We did not receive a direct reply - Bishop Mark wrote in general terms to all clergy following the large amount of correspondence he had received. We awaited the decisions of General Synod in the coming year with grave concern.

A number of regular events continued to be held through the year, which included Evergreen lunches, men's and ladies' breakfasts, a selection of Big Question nights on Sunday evenings (e.g Doesn't religion cause violence? How can you say there's

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2022

only one true faith?) as well as some 'Following Jesus' evenings (such as Friendship, Dependency, How do I pray?). There were also a number of special events: a Christian Institute meeting; celebrating the Queen's Platinum Jubilee with a bring & share picnic; a visit from mission partner Johnny McClean; a Hong Kong style banquet and a Newcomer's Tea, as we gladly welcomed an increasing number of Hong Kong families. Our conversation classes, led by Alison Walsh, Nick & Ann Vaughan, continued to be very popular throughout the year, with several members joining Christianity Explored courses, and our Sunday services. In the autumn we launched a distance learning theology course, with 7 church members taking part.

As we welcomed many new faces, we were sorry to say farewell to some long-standing church members, notably Sonia Smith and Gill Brown, whose funerals took place towards the end of the year.

Through the year there were regular reports to PCC from the Leadership team, covering many of the above items. There were also regular Safeguarding reports from our Parish safeguarding Officer, Ian Moffitt.

The PCC is grateful to God for the hard work of many in our church family in all of the above. Thanks are due as ever to churchwardens Ian Lawrence and Andrea McConchie for their willing service over the past year.

Financial Review

For the year as a whole there was an overall financial deficit of £135,206 (2021 £314); which was before reductions in the value of investments of £14,411 (2021: increase of £11,639).

The deficit comprised of a deficit on general church activities of £20,494 (2021: deficit of £837), together with a further deficit of £114,712 which arose primarily as a result of expenditure on the refurbishment of the main church building.

In terms of the deficit on general church activities, even though income from all sources in 2022 (£154,977) was close to that for 2021 (£155,155), it was significantly lower than expected. After the end of the financial year our bank made us aware that over £13,000 had incorrectly been credited to one of the church accounts over a period of 20 months. That has subsequently been repaid by the church but has created a large unplanned reduction in general funds. In addition to that we have seen an increase in most areas of expenditure which in total has increased outgoings from £155,992 in 2021 to £175,471 in 2022.

What this all means is that at the end of the year the General Fund (excluding the value of the Church Rooms) has reduced from £70,805 in 2021 to £47,242 in 2022. As a result there will need to be a consultation exercise with the church family on how income and expenditure are brought back into line with one another.

In terms of the restricted funds (the funds the church has for specific designated projects), with the completion of the church refurbishment project these funds have reduced from £177,728 to £51,674. Helpfully the donors of the remaining funds have broadened the range of activities that such funds can be used for. This will

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2022

help the church's general financial situation over the next several years as it seeks to "balance its books".

Reserves Policy

It is the PCC policy to maintain a balance on the unrestricted funds (if possible), to ensure that there are sufficient funds to maintain the current level of expenditure for approximately 2 years. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund and Investment Fund.

Financial Reporting Statement

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102 (2019)), and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 January 2019.

Approved by the PCC on 24 September 2023 and signed on their behalf by

Revd. Simon Gales
Chairman

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For the year ending 31 December 2022

	Note	Unrestr' d Funds 2022 £	Restrict ed Funds 2022 £	Total Funds 2022 £	Total Funds 2021 (note 2a) £
Income					
Donations and Legacies	2b	132,981	34,300	167,281	147,033
Church and Charitable Activities	2c	21,369	1,000	22,369	14,252
Income from Investments	2d	627	2,318	2,945	5,339
Total Income		154,977	37,618	192,595	166,624
Expenditure on:					
Church and Charitable Activities	3	175,471	152,330	327,801	166,938
Total Expenditure		175,471	152,330	327,801	166,938
Net Income / (Expended) Resources		(20,494)	(114,712)	(135,206)	(314)
Other recognised gains/ (losses):					
Gains/ (Losses) on investment assets	7	(3,069)	(11,342)	(14,411)	11,639
NET MOVEMENT IN FUNDS		(23,563)	(126,054)	(149,617)	11,325
Reconciliation of Funds					
Total Funds brought forward		355,805	177,728	533,533	522,208
Total Funds carried forward		332,242	51,674	383,916	533,533

The notes on pages 9 to 17 form part of these financial statements.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
at 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	6	285,000	285,000
Investments	7	-	201,688
TOTAL FIXED ASSETS		<u>285,000</u>	<u>486,688</u>
CURRENT ASSETS			
Debtors	8	32,425	28,572
Investments: Short term deposits		65,806	14,113
Cash at bank and in hand		25,273	10,032
TOTAL CURRENT ASSETS		<u>123,504</u>	<u>52,717</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	(24,588)	(5,872)
NET CURRENT ASSETS		<u>98,916</u>	<u>46,845</u>
NET ASSETS		<u>383,916</u>	<u>533,533</u>
FUNDS OF THE CHARITY			
Restricted Funds	10, 11	51,674	177,728
Unrestricted Funds	11	332,242	355,805
TOTAL CHARITY FUNDS		<u>383,916</u>	<u>533,533</u>

Approved by the Parochial Church Council on 24 September 2023 and signed on its behalf by:-

Rev Simon Gales (Chairman)

Mr John Walsh (Hon Treasurer)

The notes on pages 8 to 16 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102(2019)) and with the Charities Act 2011.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when earned. All other income is recognised when it is receivable. Donated services are accounted for at fair value. All incoming resources are accounted for at gross value.

Expenditure

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. Non-exchange transaction expenditures are accounted for at fair value. All other expenditure is generally recognised when it is incurred and is accounted for at gross value.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired before 2000 there is insufficient cost

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all expenditure has been written off as incurred. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

2a 2021 Comparatives for SoFA

	Note	Unrestr' d Funds 2021 £	Restrict ed Funds 2021 £	Total Funds 2021 £
Income				
Donations and Legacies	2b	139,643	7,390	147,033
Church and Charitable Activities	2c	14,252	-	14,252
Income from Investments	2d	1,260	4,079	5,339
Total Income		155,155	11,469	166,624
Expenditure on:				
Church and Charitable Activities	3	155,992	10,946	166,938
Total Expenditure		155,992	10,946	166,938
Net Income (Expended) Resources		(837)	523	(314)
Other recognised gains:				
Gains on investment assets	7	2,747	8,892	11,639
NET MOVEMENT IN FUNDS		1,910	9,415	11,325
Reconciliation of Funds				
Total Funds brought forward		353,895	168,313	522,208
Total Funds carried forward		355,805	177,728	533,533

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

INCOME	Unrestr' d Funds £	Restrict ed Funds £	Total Funds	
			2022 £	2021 £
2				
b Income				
Planned Giving	97,366	-	97,366	110,831
Tax recoverable	23,000	5,000	28,000	23,447
Collections (open plate)	1,503	-	1,503	1,695
Sundry donations	11,112	24,300	35,412	3,670
Donated Services	-	5,000	5,000	1,750
Grants	-	-	-	5,640
	132,981	34,300	167,281	147,033

Donated Services : The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £5,000.

The PCC benefits greatly from the involvement and enthusiastic support of its many volunteers, details are provided in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic benefit of general volunteers is not recognised in the accounts.

2	Church and Charitable	Unrestr' d Funds £	Restrict ed Funds £	Total Funds	
				2022 £	2021 £
c	Activities				
	Church Room Lettings	14,369	-	14,369	9,976
	Fees	4,336	-	4,336	2,967
	Other activities	2,664	1,000	3,664	1,309
		21,369	1,000	22,369	14,252
2	Income from investments				
d	Dividends and interest	627	2,318	2,945	5,339

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

Total Income	154,977	37,618	192,595	166,624
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3 EXPENDITURE

			Total Funds	
	Unrestrict ed Funds £	Restrict ed Funds £	2022 £	2021 £
Grants (analysed below)	12,100	-	12,100	10,000
Analysis of Church Activities				
Ministry				
Diocesan Parish Share	91,108	-	91,108	91,108
Ministry Trainees	2,563	5,000	7,563	2,511
Clergy expenses	2,338	-	2,338	1,850
Vicarage expenses	3,914	-	3,914	3,606
Church running expenses	6,669	-	6,669	5,637
Church repair & maint'	5,012	147,330	152,343	10,330
Upkeep of church yard	4,552	-	4,552	2,700
Printing, stationery, telephone	3,158	-	3,158	2,210
Total Ministry costs	119,314	152,330	271,644	119,952
Youth and Family				
Youth and Family Minister	29,672	-	29,672	28,560
Youth Worker	-	-	-	214

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

Expenses				
Youth and children's work	1,742	-	1,742	333
Total Youth and Family	31,414	-	31,414	29,137
Church Hall running costs	5,947	-	5,947	4,032
Church Hall Repair & Maint'	1,100	-	1,100	503
Total Church Hall	7,047	-	7,047	4,535
Adult education	4,384	-	4,384	2,583
Magazine/Book stall	1,212	-	1,212	731
Total Expended on Activities	175,471	152,330	327,801	166,938

Analysis of Grants

	2022	2021	<i>Website for further information on institutions</i>
Manchester City Mission	350	500	www.citymission.org.uk
Christians in Schools	350	500	www.cist.org.uk
UCCF: The Christian Union	350	500	www.uccf.org.uk
Church Pastoral Aid Society	350	500	www.cpas.org.uk
OMF	3,500	3,500	www.omf.org.uk
UFM	6,000	3,500	www.ufm.org.uk
Message Trust	350	500	www.message.org.uk
Friends International	350	500	www.friendsinternational.org.uk
Grants to other Institutions	-	-	
	11,600	10,000	
Grants to Individuals-unrestricted	500	-	
	12,100	10,000	

4 STAFF COSTS

2022

2021

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

	£	£
Salaries	28,125	27,000
Life Insurance	141	101
Pension Contributions	1,406	1,489
Total Staff Costs	29,672	28,590

Staff costs comprise of salary and related employment costs of the church's Youth, Children's and Families Minister.
No amounts were paid to any PCC trustee.

**5 RELATED PARTIES
LINDOW MINISTRY TRUST**

The Lindow Ministry Trust ("the Trust") is established for the purpose of spreading the Christian gospel in the Lindow area, and whilst the Trust is an entirely separate body, there are some connections with the PCC. There are six trustees of the Trust, two are members of the PCC (Revd. Simon Gales, Mr Phil Edgington) although neither serves as Chair of the Trust. The Trust has provided grant funding directly to the ministry trainees and ministry associates. The PCC has offered and provides the Trust with a contribution towards trainee ministry support costs.

Analysis of Transactions with the Trust	2022	2021
	£	£
Ministry Trainees - donated service (see Note 2b)	5,000	1,750

THE CHESTER DIOCESE BOARD OF FINANCE

The Chester Diocesan Board of Finance (CDBF) is an entirely separate body established for the purposes of promoting Christian values and service in the Chester Diocese. The Vicar of St John's Lindow is one of 31 Trustees of the CDBF. The Vicar of St John's Lindow is paid by the CDBF for his services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly through the Parish Share paid to the CDBF based on a predetermined parish allocation.

	2022	2021
	£	£
Payments to CDBF for Parish Share	91,108	91,108

6 FIXED ASSETS

**Church Buildings, Church Rooms and
Vicarage**

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

The Church Building and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building and its contents together with the Church Rooms are insured by the PCC for the sum of £5,800,000.

Tangible fixed assets	Freehold land and buildings £
Gross Book Value - at 1 Jan and 31 Dec 2022	285,000
Net Book Value - at 1 Jan and 31 Dec 2022	<u>285,000</u>

The above freehold land and buildings are the Church Rooms, located at 137 Knutsford Road, Wilmslow. The gross book value is based on the value estimated in June 1997 for insurance purposes.

It is considered that the estimated residual value of the land and buildings is not significantly different from the above value and hence depreciation would be immaterial.

7 INVESTMENTS	2022 £	2021 £
Investments held in the CBF Church of England Investment Funds		
Investments held at Market Value at 1 st January	201,688	190,049
Gain on Investments in the Year	(14,411)	11,639

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

Proceeds from sale of investments	(187,277)	-
Investments held at Market Value at 31 st December	-	201,688

Investment holdings were 5,637.15 shares in the CBF Church of England Investment Fund - Income Shares and 44,213.88 shares in the CBF Church of England Fixed Interest Securities Fund.

At 31 December 2022 they represented £nil (2021: £158,733) of the restricted fund and £nil (2021: £42,955) of the unrestricted fund.

8 DEBTORS	2022	2021
	£	£
Tax recoverable	27,500	23,500
Debtors	2,896	3,137
Prepayments	2,028	1,935
	32,425	28,572
9 LIABILITIES	2022	2021
	£	£
Creditors for goods & services	24,588	5,872
	24,588	5,872

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

The restricted funds comprise :

A legacy received from the estate of the late Margaret Jan Norris, to be used for the purpose of St John's Restoration Funds absolutely.

£40,000 received from disposal of Sale Evangelical church, the use of which is restricted to the "repair of fabric (especially including replacement boilers)".

'Scientists in Congregations', the use is restricted to activities promoting the removal of barriers to Christian engagement in science.

In 2022 "Other" includes the value attributed to the Ministry Trainees, together with funds donated for the refurbishment of the church building. In 2021 "Other" comprises solely of the value attributed to the Ministry Trainees

2022

Fund name	Brought forward £	Income £	Expenditure £	Gains/ (Losses) £	Funds Carried Forward 2022 £
Unrestricted	355,805	154,977	(175,471)	(3,069)	332,242
Restricted					
Jean Norris	116,573	1,520	(110,654)	(7,439)	-
Sale	50,068	653	(6,376)	(3,195)	41,150
Scientists	11,087	145	-	(708)	10,524
Other	-	35,300	(35,300)	-	-
Total	533,533	192,595	(327,801)	(14,411)	383,916

2021

Fund name	Brought forward £	Income £	Expenditure £	Gains/ (Losses) £	Funds Carried Forward 2021 £
Unrestricted	353,895	155,155	(155,992)	2,747	355,805
Restricted					
Jean Norris	111,539	8,341	(9,196)	5,889	116,573
Sale	46,485	1,127	-	2,456	50,068
Scientists	10,289	251	-	547	11,087
Other	-	1,750	(1,750)	-	-
Total	522,208	166,624	(166,938)	11,639	533,533

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

1 1	ANALYSIS OF NET ASSETS BY FUND	Unrestr' d Funds £	Restrict ed Funds £	Total Funds
	Fixed Assets	285,000	-	285,000
	Current Assets	71,830	51,674	123,504
	Current Liabilities	(24,588)	-	(25,263)
	Fund Balance	332,242	51,674	383,916
		Unrestr' d Funds £	Restrict ed Funds £	Total Funds 2021 £
	Fixed Assets	327,955	158,733	486,688
	Current Assets	33,722	18,995	52,717
	Current Liabilities	(5,872)	-	(5,872)
	Fund Balance	<u>355,805</u>	<u>177,728</u>	<u>533,533</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2022**

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2022**

We report to the Parochial Church Council (PCC) on our examination of the financial statements for the year ended 31 December 2022, set out on pages 7 to 17.

Responsibilities and basis of report

As PCC trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the PCC financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

Disclosures related to our Independence: Our Sole Director Graeme Honeyborne was appointed a trustee of a related party, Lindow Ministry Trust effective from 9th March 2019.

Graeme Honeyborne FCMA FCA CA(SA)
Boone Henry Limited
Chartered Accountants
24 Overhill Road, Wilmslow, SK9 2BE

24 September 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2022**

Accounts

ST JOHN'S, LINDOW

**Annual Report and Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2021



Vicar:

The Revd Simon Gales
The Vicarage
137 Knutsford Road
Wilmslow

Bank:

CAF Bank
Kings Hill
West Malling
Kent

Independent examiner:

Graeme Honeyborne
Boone Henry Limited
24 Overhill Road
Wilmslow
SK9 2BE

Charity Registered Number 1139966

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2021

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ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2021

Administrative information

St John's Church is situated in Lindow, Wilmslow. It is part of the Diocese of Chester within the Church of England. The correspondence address is The Vicarage, Knutsford Road, Wilmslow.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1139966).

PCC members at the end of the period

Chairman	Rev Simon Gales		
Church Wardens	Andrea McConchie	Ian Lawrence	
Deanery Synod Representative	George Perrin	Alison Perrin	Rachel Hollinshead
Members	Roger Bagguley	Nigel Brooks	Phil Edgington
	Martin Haywood	Kate Howsley	Graham Morgan
	Karen Prestidge	Rosalind Scott	Alison Walsh
	John Walsh	David Watts	

Structure, governance and management

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 stand for election to the PCC.

Committees and sub groups

The PCC operates through a series of Sub Committees, which meet at other times to the full PCC meeting, reporting to the full meeting.

Standing Committee this only meets if it is impracticable to call a full PCC meeting when rapid decisions have to be made. It consists of the incumbent, wardens, treasurer and secretary and will invite or co-opt any other member of the PCC who may have a relevant or specialist input into the matter under debate. It is the only subcommittee which has by law power to transact business, subject to any directions given by the PCC.

The following are sub committees of the PCC which do not have any authority of their own other than that which has been delegated to them by the PCC.

Finance Committee Monitors income & expenditure, co-ordinates any stewardship review, and recommends a budget to the PCC.

Mission Interest Promulgates links between external missions and the church family, provides guidance for prayer and financial support to the missions, and keeps the Church informed of the activities and news from those missions.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2021

Church Rooms Management Looks after maintenance and bookings for the Church Rooms.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow. It also has responsibility for the employment of full time staff.

Public Benefits Statement

St John's PCC is committed to enabling as many people as possible to hear the good news of Jesus Christ, to come to know Jesus for themselves and then to grow in their Christian faith through participation in activities designed to serve these purposes, as part of the church community. The PCC, in conjunction with the vicar, maintains an overview of those activities, which are open to all. Such faith is put into practice through prayer, and loving service to one another and our neighbours.

We believe that our activities of the past year are in accordance with the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we encourage ordinary people to live out their faith through:

1. Corporate worship and prayer; understanding the gospel and growing as disciples of Jesus Christ;
2. Participation in youth, children and families ministries;
3. Provision of a pastoral care scheme for those in the church community;
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church building of St John's, the grounds, the Church rooms and facilities.

Achievements and performance

Electoral Roll

At the end of the year there were 102 members on the roll (*2020: 102*).

Usual Church attendance (*2020 figures in italics*)

Sunday	10.00am Service	105 <i>(86)</i>	6.30pm Service	18 (<i>24</i>)
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Review of the year

Our activities of the past year have again been impacted by the Covid 19 virus, as infection rates fluctuated, and vaccination levels rose through the year. We were able to hold our Sunday services in the church building throughout the year, with Covid reduction measures in place, and the alternative of Zoom for those joining

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2021

from home. Unfortunately, other events such as Evergreens, Who let the dads out?, men's breakfasts, youth weekends away etc were only able to restart (if at all) towards the end of the year.

The PCC met a total of five times during the year (twice on Zoom). In January we discussed at length a report on Church Building Enhancements, prepared by our architect, ARCA, in consultation with the Leadership team. The PCC agreed with the recommended items and that the report should form the basis of further discussion with the church family. Consequently, the report was made widely available, with both a Q&A session and a Church Family discussion being held, before asking for comments via a feedback form. That response was collated and made available to all PCC members, and was generally supportive of the recommended proposals. The Leadership Team then proposed to the PCC (March meeting) that the recommended items (A-E, with the addition of an improved entrance if the budget allows) be approved for detailed design and this was unanimously agreed by the PCC. A copy of the Leadership Team proposal, outlining the potential of these enhancements, and responding to the feedback received, was circulated to the church family. By September the architect's designs were completed and documents were sent to a selection of contractors for quotes. Once these were received, we then invited further comments from the church family, which expressed a clear preference for a better value chair option and inclusion of glass entrance doors, with a donation of £10,000 offered. With a failing projector, the installation of the proposed large screen was advanced, and was well received. The faculty application was submitted at the end of the year, but we decided that whatever the date of approval, the work would not start until after Easter 2022.

The bishop of Chester, Rt Revd Mark Tanner, is booked for an opening celebration, 4pm Sunday 18th September 2022. Our thanks to George Perrin and Ian Lawrence for many hours of work on these proposals.

In March, our treasurer, Johnny Walsh, presented our annual accounts for approval. We were now on a much surer footing financially than a year ago. Our income has strengthened and rebalanced more towards planned giving. Last year hard decisions had to be made, but we had a much better outlook for 2021 and finished 2020 with a surplus of nearly £8000. We had been able to reinstate some of the missionary giving, and had received some donations specifically for missionary giving. During the year we considered some options for new mission partners to replace the Laws, but have not yet reached a conclusion.

In the early part of the year, we took part (via Zoom on several Sunday evenings) in the North West Gospel Partnership annual conference, which this year included a series of talks by local ministers, including our former trainee, Gerry Straker. At our March PCC meeting Simon reported that we had been asked to reaffirm our membership of the NWGP. All churches were being asked to commit themselves anew to the partnership, joining with like-minded local churches, with a suggested donation of £1000 each year. We agreed to ask for comments from the church family before reconsidering our membership. Consequently, the NWGP membership document was circulated to the church family and a presentation about the purpose, aims and goals of the NWGP was delivered to the annual church meeting (held via Zoom), with answers given to the list of questions submitted by one

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2021

church member. The issue was then further discussed at our May meeting, and we decided to invite Mark Pickles (Director of Training, NWGP) to a special PCC meeting held in July, with questions again being invited from church members (16 questions from 4 church members). Many found that meeting very helpful in allaying some of the concerns that had been raised - the minutes were subsequently circulated to the whole church family, with each homegroup being visited during the autumn by a member of the Leadership Team to listen to members views (and individual church members views were invited to the PCC). Mindful of a few who disagreed with NWGP membership, the Leadership Team proposed that the suggested donation should not come from general funds but from individuals who wish to contribute in addition to their existing giving. Once feedback from those homegroup discussions had been gathered, a decision on the reaffirmation of NWGP membership was scheduled for early 2022.

A special 'Community Thank You' service was planned for late June, as a way of giving thanks to God for bringing us through the past 18 months, and expressing our gratitude to those who had served our community. Many local representatives of service providers and emergency services, as well as local politicians were invited. Unfortunately, due to a rise in infection rates the service had to be postponed until September, when our uniformed groups helped to contribute to a memorable morning.

Over the summer a PCC working party was set up to prepare a package of policies and procedures for the church, including a Safe Place principles, an Equal Opportunities policy, a Health and Safety policy, a Complaints procedure, A Guide to the PCC and a Lone Working policy. These were due to be presented to the PCC for final approval in early 2022. Particular thanks to Andrea McConchie for her lead on this.

The summer also saw the reinstatement of our annual holiday Bible club, and a church party to the Keswick convention, staying at the delightful 'Lonscale' on the slopes of Blencathra.

In early September we welcomed a new ministry trainee, Amy Killingbeck. She became a Christian in her mid-teens through St Marys Cheadle, and has spent a year at The Oakes residential centre in Sheffield since leaving school. She is taking the NWGP ministry training course and serving in our youth & children's ministry under Leonie's oversight.

In the autumn we participated in 'Living in Love and Faith (LLF)', the conversation happening across the Church of England on matters of sexuality and gender. PCC members were directed to the LLF website, where there is a learning hub with a great deal of material representing a range of views. As a church we prepared using a 5 week course called 'A Better Story' in homegroups. Members were encouraged to express their views either to the diocesan representatives or to the national 'Next steps' group via the website, the deadline for doing so moving to the end of April 2022.

We welcomed the news that Revd Sam Corley had been appointed as the next Bishop of Stockport. He visited Lindow School in October and was booked for Sunday visit in February 2022. We were saddened by the decision of the Matthews

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2021

family to leave our church, and we also said farewell to the Spence family as they left for Malawi. Towards the end of the year, we held a newcomers' tea, to welcome several new families and others, who had joined us in recent months.

Our Christmas plans were once again disrupted by Covid, with a planned brass band carol concert having to be cancelled at short notice. Attendance at other services was also affected; we repeated the Nativity Trail which was attended by slightly fewer families than the previous year.

There were also reports from the Leadership Team, covering many of the above items, but also including the regular consideration of our response to the Covid lockdown and pastoral issues, to make sure every member of the church family was cared for. The LT reported that Simon had accepted an invitation to become a director of the Church Society Trust, which is patron of a number of parishes in England.

Also reported was a discussion about mental health and how we might serve our local community in that way. Several church members had accessed an anxiety course run by a church in Sheffield, which had given a helpful Christian perspective on anxiety, signposting professional help. A short presentation from Kintsugi Hope, who support a mental wellbeing course, took place with a view to some people doing a training course to offer help to those in or connected to our church, with the added benefit of deepening relationships. Unfortunately, the expected number of volunteers did not materialise and we were not able to offer the course. Special Sunday 'discipleship evenings' were held on the topic of mental health, and gender identity in May/June, which led to the restart of our Sunday evening gatherings of more informal style in the church rooms, in mid September, with a programme that included 'Big Question' and 'What the Bible says about . .' evenings.

We received regular Safeguarding reports from our Parish Safeguarding Officer, Roger Bagguley, which recorded no disclosures through the year. Roger notified us of his wish to stand down from this role, but was thankfully willing to continue until a replacement was found.

The PCC is grateful to God for the hard work of many in our church family during the turbulence of the past year. Thanks are due as ever to churchwardens Ian Lawrence and Andrea McConchie for their willing service.

Financial Review

For the year as a whole there was an overall financial deficit of £(314) (2020 deficit of £1,696), before gains on investments of £11,639 (2020 £9,550). Income of £166,624 in 2021 comprised of £11,469 (2020 £9,630) in restricted funds and £155,155 (2020 £163,949) in unrestricted funds. The restricted income comprised of donated services and investment income. The restrictions on these funds are set out in Note 10 to the accounts on page 16.

Unrestricted planned giving of £110,831 was again higher than the prior year (2020 £104,215), but donations of £3,670 were a lot lower than in 2020 (£17,895). In 2020 there was a major review of income and expenditure and a high level of one-off donations were received to cover a large projected deficit.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2021

The restricted expenditure in the year of £10,946 (2020 £17,387) comprised largely of fees in relation the church reordering project, as well as £1,750 in relation to Ministry trainees. Unrestricted Expenditure of £155,992 (2020 £157,888) included Parish Share of £91,108 (2020 £91,108).

Reserves Policy

It is the PCC policy to maintain a balance on the unrestricted funds (if possible), to ensure that there are sufficient funds to maintain the current level of expenditure for approximately 2 years. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund and Investment Fund.

Financial Reporting Statement

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102) Update Bulletin 2 published on 5th October 2018, and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 January 2019.

Approved by the PCC on 10 April 2022 and signed on their behalf by

Revd. Simon Gales
Chairman

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For the year ending 31 December 2021

	Note	Unrestr' d Funds 2021 £	Restrict ed Funds 2021 £	Total Funds 2021 £	Total Funds 2020 (note 2a) £
Income					
Donations and Legacies	2b	139,643	7,390	147,033	152,715
Church and Charitable Activities	2c	14,252	-	14,252	15,148
Income from Investments	2d	1,260	4,079	5,339	5,716
Total Income		155,155	11,469	166,624	173,579
Expenditure on:					
Church and Charitable Activities	3	155,992	10,946	166,938	175,275
Total Expenditure		155,992	10,946	166,938	175,275
Net Income / (Expended) Resources		(837)	523	(314)	(1,696)
Other recognised gains/ (losses):					
Gains/ (Losses) on investment assets	7	2,747	8,892	11,639	9,550
NET MOVEMENT IN FUNDS		1,910	9,415	11,325	7,854
Reconciliation of Funds					
Total Funds brought forward		353,895	168,313	522,208	514,354
Total Funds carried forward		355,805	177,728	533,533	522,208

The notes on pages 9 to 17 form part of these financial statements.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
At 31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	6	285,000	285,000
Investments	7	<u>201,688</u>	<u>190,049</u>
TOTAL FIXED ASSETS		<u>486,688</u>	<u>475,049</u>
CURRENT ASSETS			
Debtors	8	28,572	27,575
Investments: Short term deposits		14,113	17,141
Cash at bank and in hand		<u>10,032</u>	<u>13,282</u>
TOTAL CURRENT ASSETS		<u>52,717</u>	<u>57,998</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	(5,872)	(10,839)
NET CURRENT ASSETS		<u>46,845</u>	<u>47,159</u>
NET ASSETS		<u>533,533</u>	<u>522,208</u>
FUNDS OF THE CHARITY			
Restricted Funds	10, 11	177,728	168,313
Unrestricted Funds	11	355,805	353,895
TOTAL CHARITY FUNDS		<u>533,533</u>	<u>522,208</u>

Approved by the Parochial Church Council on 10 April 2022 and signed on its behalf by:-

Rev Simon Gales (Chairman)

Mr John Walsh (Hon Treasurer)

The notes on pages 8 to 16 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Update Bulletin 2 dated 5th October 2018 (Effective for accounting periods from 1st January 2019) and with the Charities Act 2011.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when earned. All other income is recognised when it is receivable. Donated services are accounted for at fair value. All incoming resources are accounted for at gross value.

Expenditure

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. Non-exchange transaction expenditures are accounted for at fair value. All other expenditure is generally recognised when it is incurred and is accounted for at gross value.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired before 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all expenditure has been written off as incurred. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

2a 2020 Comparatives for SoFA

	Note	Unrestr' d Funds 2020 £	Restrict ed Funds 2020 £	Total Funds 2020 £
Income				
Donations and Legacies	2b	147,715	5,000	152,715
Church and Charitable Activities	2c	15,148	-	15,148
Income from Investments	2d	1,086	4,630	5,716
Total Income		163,949	9,630	173,579
Expenditure on:				
Church and Charitable Activities	3	157,888	17,387	175,275
Total Expenditure		157,888	17,387	175,275
Net Income (Expended) Resources		6,061	(7,757)	(1,696)
Other recognised gains:				
Gains on investment assets	7	1,815	7,735	9,550
NET MOVEMENT IN FUNDS		7,876	(22)	7,854
Reconciliation of Funds				
Total Funds brought forward		346,019	168,335	514,354
Total Funds carried forward		353,895	168,313	522,208

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

INCOME	Unrestr' d Funds £	Restrict ed Funds £	Total Funds	
			2021 £	2020 £
2				
b				
Planned Giving	110,831	-	110,831	104,215
Tax recoverable	23,447	-	23,447	23,848
Collections (open plate)	1,695	-	1,695	1,757
Sundry donations	3,670	-	3,670	17,895
Donated Services	-	1,750	1,750	5,000
Grants	-	5,640	5,640	-
	139,643	7,390	147,033	152,715

Donated Services : The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £1,750. The PCC benefits greatly from the involvement and enthusiastic support of its many volunteers, details are provided in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic benefit of general volunteers is not recognised in the accounts.

2			Total Funds	
c			2021 £	2020 £
	Unrestr' d Funds £	Restrict ed Funds £		
Church Room Lettings	9,976	-	9,976	6,876
Fees	2,967	-	2,967	5,128
Other activities	1,309	-	1,309	3,144
	14,252	-	14,252	15,148

2
d

Income from investments

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

Dividends and interest	1,260	4,079	5,339	5,716
Total Income	155,155	11,469	166,624	173,579

3 EXPENDITURE

	Unrestrict Restrict		Total Funds	
	ed Funds £	ed Funds £	2021 £	2020 £
Grants (analysed below)	10,000	-	10,000	9,375
Analysis of Church Activities				
Ministry				
Diocesan Parish Share	91,108	-	91,108	91,108
Ministry Trainees	761	1,750	2,511	9,227
Clergy expenses	1,850	-	1,850	1,197
Vicarage expenses	3,606	-	3,606	3,455
Church running expenses	5,637	-	5,637	6,785
Church repair & maint'	1,134	9,196	10,330	3,755
Upkeep of church yard	2,700	-	2,700	3,500
Printing, stationery, telephone	2,210	-	2,210	1,868
Other	-	-	-	-
Total Ministry costs	109,006	10,946	119,952	120,895
Youth and Family				
Youth and Family	28,590	-	28,560	28,350

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

Minister				
Youth Worker Expenses	214	-	214	-
Youth and children's work	333	-	333	112
Total Youth and Family	<u>29,137</u>	<u>-</u>	<u>29,137</u>	<u>28,462</u>
Church Hall running costs	4,032	-	4,032	4,633
Church Hall Repair & Maint'	503	-	503	9,818
Total Church Hall	<u>4,535</u>	<u>-</u>	<u>4,535</u>	<u>14,451</u>
Adult education/ Magazine/Book stall	3,314	-	3,314	2,092
Total Expended on Activities	<u>155,992</u>	<u>10,946</u>	<u>166,938</u>	<u>175,275</u>

Analysis of Grants

	2021	2020	<i>Website for further information on institutions</i>
Manchester City Mission	500	-	www.citymission.org.uk
Christians in Schools	500	500	www.cist.org.uk
UCCF: The Christian Union	500	-	www.uccf.org.uk
Church Pastoral Aid Society	500	-	www.cpas.org.uk
OMF	3,500	3,500	www.omf.org.uk
UFM	3,500	3,500	www.ufm.org.uk
Message Trust	500	-	www.message.org.uk
Friends International	500	625	www.friendsinternational.org.uk
Grants to other Institutions	-	1,250	
	<u>10,000</u>	<u>9,375</u>	
Grants to Individuals-unrestricted	-	-	
	<u>10,000</u>	<u>9,375</u>	

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

4	STAFF COSTS	2021	2020
		£	£
	Salaries	27,000	27,000
	Life Insurance	101	-
	Pension Contributions	1,489	1,350
	Total Staff Costs	<u>28,590</u>	<u>28,350</u>

Staff costs comprise of salary and related employment costs of the church's Youth, Children's and Families Minister.
No amounts were paid to any PCC trustee.

**5 RELATED PARTIES
LINDOW MINISTRY TRUST**

The Lindow Ministry Trust ("the Trust") is established for the purpose of spreading the Christian gospel in the Lindow area, and whilst the Trust is an entirely separate body, there are some connections with the PCC. There are seven trustees of the Trust, two are members of the PCC (Revd. Simon Gales, Mr Phil Edgington) although neither serves as Chair of the Trust. The Trust has provided grant funding directly to the ministry trainees and ministry associates. The PCC has offered and provides the Trust with a contribution towards trainee ministry support costs.

Analysis of Transactions with the Trust

	2021	2020
	£	£
Ministry Trainees - donated service (see Note 2b)	<u>1,750</u>	<u>5,000</u>

THE CHESTER DIOCESE BOARD OF FINANCE

The Chester Diocesan Board of Finance (CDBF) is an entirely separate body established for the purposes of promoting Christian values and service in the Chester Diocese. The Vicar of St John's Lindow is one of 31 Trustees of the CDBF. The Vicar of St John's Lindow is paid by the CDBF for his services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly through the Parish Share paid to the CDBF based on a predetermined parish allocation.

	2021	2020
	£	£
Payments to CDBF for Parish Share	<u>91,108</u>	<u>91,108</u>

6 FIXED ASSETS

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

Church Buildings, Church Rooms and Vicarage

The Church Building and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building and its contents together with the Church Rooms are insured by the PCC for the sum of £5,800,000.

Tangible fixed assets	Freehold land and buildings £
Gross Book Value – at 1 Jan and 31 Dec 2021	285,000
Net Book Value – at 1 Jan and 31 Dec 2021	<u>285,000</u>

The above freehold land and buildings are the Church Rooms, located at 137 Knutsford Road, Wilmslow. The gross book value is based on the value estimated in June 1997 for insurance purposes.

It is considered that the estimated residual value of the land and buildings is not significantly different from the above value and hence depreciation would be immaterial.

7 INVESTMENTS	2021 £	2020 £
Investments held in the CBF Church of England Investment Funds		
Investments held at Market Value at 1 st January	190,049	180,499

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2021

Gain on Investments in the Year	11,639	9,550
Investments held at Market Value at 31 st December	201,68	190,04
	8	9

Investment holdings are 5,637.15 shares in the CBF Church of England Investment Fund - Income Shares and 44,213.88 shares in the CBF Church of England Fixed Interest Securities Fund.

At 31 December 2021 they represent £158,733 (2020: £145,556) of the restricted fund and £42,955 (2020: £44,493) of the unrestricted fund.

8	DEBTORS	2021	2020
		£	£
	Tax recoverable	23,500	24,500
	Debtors	3,137	1,010
	Prepayments	1,935	2,065
		28,572	27,575

9	LIABILITIES	2021	2020
		£	£
	Creditors for goods & services	5,872	10,839
		5,872	10,839

10	FUNDS						

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

The restricted funds comprise :					
A legacy received from the estate of the late Margaret Jan Norris, to be used for the purpose of St John's Restoration Funds absolutely.					
£40,000 received from disposal of Sale Evangelical church, the use of which is restricted to the "repair of fabric (especially including replacement boilers)".					
'Scientists in Congregations', the use is restricted to activities promoting the removal of barriers to Christian engagement in science.					
In 2021 and 2020, Other includes the value attributed to the Ministry Trainees.					
2021					
Fund name	Brought forward £	Income £	Expenditure £	Gains/ (Losses) £	Funds Carried Forward 2021 £
Unrestricted	353,895	155,155	(155,992)	2,747	355,805
Restricted					
Jean Norris	111,539	8,341	(9,196)	5,889	116,573
Sale	46,485	1,127	-	2,456	50,068
Scientists	10,289	251	-	547	11,087
Other	-	1,750	(1,750)	-	-
Total	522,208	166,624	(166,938)	11,639	533,533
2020					
Fund name	Brought forward £	Income £	Expenditure £	Gains/ Losses £	Funds Carried Forward 2020 £
Unrestricted	346,019	163,949	(157,888)	1,815	353,895
Restricted					
Jean Norris	115,575	3,144	(12,387)	5,207	111,539
Sale	43,279	1,200	-	2,006	46,485
Scientists	9,481	286	-	522	10,289
Other	-	5,000	(5,000)	-	-
Total	514,354	173,579	(175,275)	9,550	522,208

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

1	ANALYSIS OF NET ASSETS BY FUND						
1							
		Unrestr' d Funds £	Restrict ed Funds £	Total Funds			
	2021			2021 £			
	Fixed Assets	327,955	158,733	486,688			
	Current Assets	33,722	18,995	52,717			
	Current Liabilities	(5,872)	-	(5,872)			
	Fund Balance	355,805	177,728	533,533			

2020	Unrestr' d Funds £	Restrict ed Funds £	Total Funds 2020 £
Fixed Assets	329,493	145,556	475,049
Current Assets	35,240	22,758	57,998
Current Liabilities	(10,839)	-	(10,839)
Fund Balance	<u>353,894</u>	<u>168,314</u>	<u>522,208</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2021**

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2021**

We report to the Parochial Church Council (PCC) on our examination of the financial statements for the year ended 31 December 2021, set out on pages 7 to 17.

Responsibilities and basis of report

As PCC trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the PCC financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

Disclosures related to our Independence: Our Sole Director Graeme Honeyborne was appointed a trustee of a related party, Lindow Ministry Trust effective from 9th March 2019.

Graeme Honeyborne
Boone Henry Limited
Chartered Accountants
24 Overhill Road, Wilmslow, SK9 2BE

10 April 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2021**

Accounts

ST JOHN'S, LINDOW

**Annual Report and Financial Statements
of the
Parochial Church Council**

for the year ended 31 December 2020



Vicar:

The Revd Simon Gales
The Vicarage
137 Knutsford Road
Wilmslow

Bank:

CAF Bank
Kings Hill
West Malling
Kent

Independent examiner:

Graeme Honeyborne
Boone Henry Limited
24 Overhill Road
Wilmslow
SK9 2BE

Charity Registered Number 1139966

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2020

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ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2020

Administrative information

St John's Church is situated in Lindow, Wilmslow. It is part of the Diocese of Chester within the Church of England. The correspondence address is The Vicarage, Knutsford Road, Wilmslow.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (no 1139966).

PCC members at the end of the period

Chairman	Rev Simon Gales		
Church Wardens	Andrea McConchie	Ian Lawrence	
Deanery Synod Representatives	George Perrin	Alison Perrin	
Members	Roger Bagguley	Nigel Brooks	Phil Edgington
	Martin Haywood	Kate Howsley	Mandy Matthews
	Graham Morgan	Karen Prestidge	Rosalind Scott
	Alison Walsh	John Walsh	David Watts

Structure, governance and management

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 stand for election to the PCC.

Committees and sub groups

The PCC operates through a series of Sub Committees, which meet at other times to the full PCC meeting, reporting to the full meeting.

Standing Committee this only meets if it is impracticable to call a full PCC meeting when rapid decisions have to be made. It consists of the incumbent, wardens, treasurer and secretary and will invite or co-opt any other member of the PCC who may have a relevant or specialist input into the matter under debate. It is the only sub committee which has by law power to transact business, subject to any directions given by the PCC.

The following are sub committees of the PCC which do not have any authority of their own other than that which has been delegated to them by the PCC.

Finance Committee Monitors income & expenditure, co-ordinates any stewardship review, and recommends a budget to the PCC.

Mission Interest Promulgates links between external missions and the church family, provides guidance for prayer and financial support to the missions, and keeps the Church informed of the activities and news from those missions.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2020

Church Rooms Management Looks after maintenance and bookings for the Church Rooms.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, the Revd Simon Gales, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the church, church rooms, and a share of the maintenance of the vicarage all on Knutsford Road, Wilmslow. It also has responsibility for the employment of full time staff.

Public Benefits Statement

St John's PCC is committed to enabling as many people as possible to hear the good news of Jesus Christ, to come to know Jesus for themselves and then to grow in their Christian faith through participation in activities designed to serve these purposes, as part of the church community. The PCC, in conjunction with the vicar, maintains an overview of those activities, which are open to all. Such faith is put into practice through prayer, and loving service to one another and our neighbours.

We believe that our activities of the past year are in accordance with the Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we encourage ordinary people to live out their faith through:

1. Corporate worship and prayer; understanding the gospel and growing as disciples of Jesus Christ;
2. Participation in youth, children and families ministries;
3. Provision of a pastoral care scheme for those in the church community;
4. Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the church building of St John's, the grounds, the Church rooms and facilities.

Achievements and performance

Electoral Roll

At the end of the year there were 102 members on the roll (2019: 102).

Usual Church attendance (2019 figures in italics)

Sunday	10.00am Service	[] (86)	6.30pm Service	[] (24)
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Review of the year

Many of our activities of the past year have been impacted by the Covid 19 pandemic and national lockdowns, which began in mid March.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2020

The PCC met a total of four times during the year. In January we discussed partnering with Hope Central and Robert Larkman, director of Hope Central, gave a presentation to the church family in mid February. We also agreed to host the next Wilmslow Repair Café and considered a number of other bridge-building events with our local community (later postponed).

At that same meeting our treasurer, Johnny Walsh, presented a year end report, with a forecast showing a substantial shortfall of £30k (£2.5k per month) for the coming year. We discussed a number of cost saving measures alongside bringing the need to the church family. In early March we held a Family Finance Sunday with table discussions about these ideas, with a response of increased giving of £14k and one-off gifts of £14k. Subsequently the Covid lockdown brought a loss of 9 months church rooms rent and the overall impact of these changes meant we needed to reduce the deficit by a further £5-10k.

Agreed changes were:

- Increase Church Rooms rental by 25%
- No ministry trainee recruited for 2021
- Church yard: cut expenditure by 50%. Work parties to be recruited to cover hedge cutting.
- Holiday Club - to be self-financing; currently costs about £750.
- Mission and Charitable giving, currently stands at £16,000, to be reduced by £9,000.
- Cap Parish Share at 2019 level

Johnny later reported to the September meeting that we had an unexpected £2k donation from the diocese, and that the diocese had accepted the freezing of the Parish Share. A member of the church family had offered to cover the 'St John's' cost of a ministry trainee and so we began looking for a trainee for September but without success. With improving finances we agreed to re-instate some mission giving later in the year.

In March we heard that sadly (due to lockdown in Italy) Rob & Clare Law had decided to return home and would be leaving Crosslinks at the end of August, with Rob looking for a teaching post.

We shared in a review of activities during 'lockdown'. Althea and a team of volunteers met a variety of pastoral needs around the parish in response to cards that had been distributed (a God-given opportunity to serve our community!). Most regular groups met online but some groups were suspended. Simon posted on Facebook a daily Word for the Day (repeated during Advent), which reached beyond the church family, we held online Life Explored & Christianity Explored courses, with a group of younger adults attending, and several all-age quizzes, which were greatly enjoyed.

We subsequently discussed plans for exit from lockdown, acknowledging several positive aspects which meeting on Zoom had brought. A 'blended' arrangement for Sunday mornings was developed and began in early September, but was later suspended during the second lockdown. We also took part in 'Virtually Keswick', with people accessing the event from the church rooms and others joining from home, in probably greater numbers than 'physical' Keswick

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL Annual Report for the Year ended 31 December 2020

We noted that the Wednesday morning communion service seems to have come to a natural end. There had been very few attendees before lockdown and all now come on a Sunday. There seemed to be no immediate need to re-start the Sunday evening gathering, while Zoom is an option, with both congregations coming together. We may be able to use Sunday evenings in another way in the future.

We expressed our deep gratitude to James Doo for his considerable input to these developments, before he left to take up a place at Oak Hill theological college, having been recommended for ordination training earlier in the year. The church family contributed generously to a farewell gift.

With the refurbishment of the church rooms now complete, and improving church finances, we began to reconsider redevelopment of church building, using restricted funds of £150k. A 'Statement of Needs' was updated in the light of the 'Zoom' experience, and design of the project then went to tender to four architects, with ARCA subsequently being approved as most appropriate. There was then a period to develop various ideas for subsequent consideration by the church council and the church family, with further opportunity for ideas to be developed and amended early in 2021.

We agreed a budget for the installation of solar panels on the Church Rooms roof, both environmentally responsible and reducing our energy costs, with surplus electricity sold back to the grid. We qualified for a Government-funded grant for 50% of capital cost. A 3.9kWp project covering one third of the roof and batteries for electricity storage was installed by Cactus Energy Ltd in November at a capital cost of £6,600 (reduced by the grant), a pay back period of 13.5 years, providing an estimated 66% of our electricity.

We welcomed news of the appointment of a new Bishop of Chester, Rt Revd Mark Tanner, previously suffragan Bishop of Berwick - an evangelical, with egalitarian views, inducted on 15th July. He is responsible for appointing a new Bishop of Stockport, and Bishop Keith will retire in early 2021. We also expressed our concern about comments made by the new Archbishop of York, Rt Revd Stephen Cottrell, who called for thanksgiving services and eucharists for homosexual couples and that the CofE was "immoral" for its refusal to welcome homosexual marriage. We noted that these matters would require further consideration when the 'Living in Love and Faith' report was discussed.

Our Christmas services were considerably impacted by Covid 19, with Nativity from Scratch, Nine Lessons & Carols and a repeat of last year's Carol Concert all cancelled. In their place we held a narrated nativity (also on Zoom), a Nativity Story Trail (largely outdoors), a midnight communion and three all-age carol services (one also on Zoom). Numbers were restricted requiring a booking system but attendances were considerably lower than usual years.

We were saddened by the deaths of longstanding church members Ed Walker and Derek Smith (former churchwarden) towards the end of the year, with restricted numbers allowed to attend their funerals (as was the case generally through the year).

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

Annual Report for the Year ended 31 December 2020

There were regular reports from the Leadership Team to the church council, covering many of the above items, but also including a review of Home Groups and the proposal to add a half-termly mid-week prayer meeting.

We received regular Safeguarding reports from our Parish Safeguarding Officer, Roger Bagguley, which recorded no disclosures through the year; First Aid training was updated; risk assessments for groups going off site with car drivers were introduced and a risk assessment for on-line meetings was drawn up.

The PCC is grateful to God for the hard work of many in our church family during this strange year. Special mention should be made of our music group, tech and sound team who have all risen to the challenge! Thanks are due as ever to churchwardens Ian Lawrence and Andrea McConchie for their willing service.

Financial Review

For the year as a whole there was an overall financial deficit of £(1,696) (2019 deficit of £83,700), before gains on investments of £9,550. Income of £173,579 in 2020 comprised of £9,630 (2019 £13,872) in restricted funds and £163,949 (2019 £141,195) in unrestricted funds. The restricted income comprised of donated services and investment income. The restrictions on these funds are set out in Note 10 to the accounts on page 15. Unrestricted planned giving of £104,215 was significantly higher than the prior year (2019 £91,572), as were donations of £17,895 (2019 £238). The restricted expenditure in the year of £17,387 (2019 £76,309) completed various refurbishment projects on the Church and Church Rooms, as well as £5,000 on Ministry trainees. Unrestricted Expenditure of £157,888 (2019 £162,458) included Parish Share of £91,108 (2019 £91,108).

Reserves Policy

It is the PCC policy to maintain a balance on the unrestricted funds (if possible), to ensure that there are sufficient funds to maintain the current level of expenditure for approximately 2 years. It is the policy of the PCC to invest funds with the CBF Church of England Deposit Fund and Investment Fund.

Financial Reporting Statement

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102, (SORP FRS 102) Update Bulletin 2 published on 5th October 2018, and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP FRS 102 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 January 2019.

**ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
Annual Report for the Year ended 31 December 2020**

Approved by the PCC on 16 March 2021 and signed on their behalf by

**Revd. Simon Gales
Chairman**

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (SoFA)
For the year ending 31 December 2020

	Note	Unrestr' d Funds 2020 £	Restrict ed Funds 2020 £	Total Funds 2020 £	Total Funds 2019 (note 2a) £
Income					
Donations and Legacies	2b	147,715	5,000	152,715	128,079
Church and Charitable Activities	2c	15,148	-	15,148	20,742
Income from Investments	2d	1,086	4,630	5,716	6,246
Total Income		163,949	9,630	173,579	155,067
Expenditure on:					
Church and Charitable Activities	3	157,888	17,387	175,275	238,767
Total Expenditure		157,888	17,387	175,275	238,767
Net Income / (Expended) Resources		6,061	(7,757)	(1,696)	(83,700)
Other recognised gains/ (losses):					
Gains/ (Losses) on investment assets	7	1,815	7,735	9,550	18,615
NET MOVEMENT IN FUNDS Reconciliation of Funds		7,876	(22)	7,854	(65,085)
Total Funds brought forward		346,019	168,335	514,354	579,439
Total Funds carried forward		353,895	168,313	522,208	514,354

The notes on pages 9 to 17 form part of these financial statements.

ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL
BALANCE SHEET
At 31 December 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	6	285,000	285,000
Investments	7	<u>190,049</u>	<u>180,499</u>
TOTAL FIXED ASSETS		<u>475,049</u>	<u>465,499</u>
CURRENT ASSETS			
Debtors	8	27,575	23,330
Investments: Short term deposits		17,141	19,664
Cash at bank and in hand		<u>13,282</u>	<u>8,837</u>
TOTAL CURRENT ASSETS		<u>57,998</u>	<u>51,831</u>
LIABILITIES			
Creditors: Amounts falling due within one year	9	(10,839)	(2,976)
NET CURRENT ASSETS		<u>47,159</u>	<u>48,855</u>
NET ASSETS		<u>522,208</u>	<u>514,354</u>
FUNDS OF THE CHARITY			
Restricted Funds	10, 11	168,313	168,335
Unrestricted Funds	11	353,895	346,019
TOTAL CHARITY FUNDS		<u>522,208</u>	<u>514,354</u>

Approved by the Parochial Church Council on 16 March 2021 and signed on its behalf by:-

Rev Simon Gales (Chairman)

Mr John Walsh (Hon Treasurer)

The notes on pages 8 to 16 form part of these financial statements.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
NOTES TO THE ACCOUNTS
For the year ended 31 December 2020**

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with the Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) Update Bulletin 2 dated 5th October 2018 (Effective for accounting periods from 1st January 2019) and with the Charities Act 2011.

The financial statements have been prepared under the historic cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Restricted funds represent income from donations received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognised when received. Grants and legacies are accounted for when the PCC is notified of its legal entitlement to the amount due. Rental income from the letting of the church rooms is recognised when the rent is due. Dividends and interest are accounted for when earned. All other income is recognised when it is receivable. Donated services are accounted for at fair value. All incoming resources are accounted for at gross value.

Expenditure

Grants and donations are accounted for when paid over or awarded, if that creates a binding obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. Non-exchange transaction expenditures are accounted for at fair value. All other expenditure is generally recognised when it is incurred and is accounted for at gross value.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by s.10 of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

property, listed in the church's inventory, which can be inspected (at any reasonable time). For anything acquired before 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all expenditure has been written off as incurred. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

2a 2019 Comparatives for SoFA

	Note	Unrestr' d Funds 2019 £	Restrict ed Funds 2019 £	Total Funds 2019 £
Income				
Donations and Legacies	2b	119,079	9,000	128,079
Church and Charitable Activities	2c	20,742	-	20,742
Income from Investments	2d	1,374	4,872	6,246
Total Income		141,195	13,872	155,067
Expenditure on:				
Church and Charitable Activities	3	162,458	76,309	238,767
Total Expenditure		162,458	76,309	238,767
Net Income (Expended) Resources		(21,263)	(62,437)	(83,700)
Other recognised gains/ (losses):				
Gains/ (Losses) on investment assets	7	4,095	14,520	18,615
NET MOVEMENT IN FUNDS Reconciliation of Funds		(17,168)	(47,917)	(65,085)
Total Funds brought forward		363,187	216,252	579,439
Total Funds carried forward		346,019	168,335	514,354

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS
For the year ended 31 December 2020**

INCOME	Unrestr' d Funds £	Restrict ed Funds £	Total Funds	
			2020 £	2019 £
2				
b				
Income				
Planned Giving	104,215	-	104,215	91,572
Tax recoverable	23,848	-	23,848	22,513
Collections (open plate)	1,757	-	1,757	4,756
Sundry donations	17,895	-	17,895	238
Donated Services	-	5,000	5,000	9,000
Legacies	-	-	-	-
	147,715	5,000	152,715	128,079

Donated Services : The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £5,000.

The PCC benefits greatly from the involvement and enthusiastic support of its many volunteers, details are provided in the annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic benefit of general volunteers is not recognised in the accounts.

2			Total Funds	
c			2020 £	2019 £
	Unrestr' d Funds £	Restrict ed Funds £		
Church Room Lettings	6,876	-	6,876	11,886
Fees	5,128	-	5,128	5,313
Other activities	3,144	-	3,144	3,543
	15,148	-	15,148	20,742

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

2 Income from investments

d Dividends and interest	1,086	4,630	5,716	6,246
Total Income	163,949	9,630	173,579	155,067

3 EXPENDITURE

	Unrestrict ed Funds		Total Funds	
	£	Restrict ed Funds £	2020 £	2019 £
Grants (analysed below)	9,375	-	9,375	17,600
Analysis of Church Activities				
Ministry				
Diocesan Parish Share	91,108	-	91,108	91,108
Ministry Trainees	4,227	5,000	9,227	11,155
Clergy & Lay expenses	1,197	-	1,197	2,502
Vicarage expenses	3,455	-	3,455	3,379
Church running expenses	6,785	-	6,785	7,122
Church repair & maint'	1,060	2,695	3,755	43,484
Upkeep of church yard	3,500	-	3,500	4,938
Printing, stationery, telephone	1,868	-	1,868	3,120
Other	-	-	-	4,182
Total Ministry costs	113,200	7,695	120,895	170,990

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

Youth and Family				
Youth and Family Minister	28,350	-	28,350	12,771
Youth Worker Expenses	-	-	-	508
Youth and children's work	112	-	112	1,993
Total Youth and Family	28,462	-	28,462	15,272
Church Hall running costs	4,633	-	4,633	6,777
Church Hall Repair & Maint'	126	9,692	9,818	25,020
Total Church Hall	4,759	9,692	14,451	31,797
Adult education/Magazine/Book stall	2,092	-	2,092	3,108
Total Expended on Activities	157,888	17,387	175,275	238,767

Analysis of Grants

	2020	2019	<i>Website for further information on institutions</i>
Barnabas Fund	-	1,000	www.barnabasfund.org
Christians in Schools	500	500	www.cist.org.uk
UCCF: The Christian Union	-	500	www.uccf.org.uk
Church Pastoral Aid Society	-	500	www.cpas.org.uk
OMF	3,500	3,500	www.omf.org.uk
UFM	3,500	3,000	www.ufm.org.uk
Crosslinks	-	3,000	www.crosslinks.org
Friends International	625	500	www.friendsinternational.org
Grants to other Institutions	1,250	2,100	
	<hr/>	<hr/>	
	9,375	14,600	
Grants to Individuals-unrestricted	-	3,000	
	<hr/>	<hr/>	
	9,375	17,600	

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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For the year ended 31 December 2020**

4	STAFF COSTS	2020	2019
		£	£
	Salaries	27,000	11,619
	Social Security Costs	-	-
	Pension Contributions	1,350	1,151
	Total Staff Costs	<u>28,350</u>	<u>12,770</u>

Staff costs comprise of salary and related employment costs of the church's Youth, Children's and Families Minister.

No amounts were paid to any PCC trustee.

**5 RELATED PARTIES
LINDOW MINISTRY TRUST**

The Lindow Ministry Trust ("the Trust") is established for the purpose of spreading the Christian gospel in the Lindow area, and whilst the Trust is an entirely separate body, there are some connections with the PCC. There are seven trustees of the Trust, two are members of the PCC (Revd. Simon Gales, Mr Phil Edgington) although neither serves as Chair of the Trust. The Trust has provided grant funding directly to the ministry trainees and ministry associates. The PCC has offered and provides the Trust with a contribution towards trainee ministry support costs.

Analysis of Transactions with the Trust

	2020	2019
	£	£
Ministry Trainees - donated service (see Note 2b)	<u>5,000</u>	<u>9,000</u>

THE CHESTER DIOCESE BOARD OF FINANCE

The Chester Diocesan Board of Finance (CDBF) is an entirely separate body established for the purposes of promoting Christian values and service in the Chester Diocese. The Vicar of St John's Lindow is one of 31 Trustees of the CDBF. The Vicar of St John's Lindow is paid by the CDBF for his services rendered to the parish at standard clergy pay scales. Such remuneration is funded indirectly through the Parish Share paid to the CDBF based on a predetermined parish allocation.

	2020	2019
	£	£
Payments to CDBF for Parish Share	<u>91,108</u>	<u>91,108</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW**

NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

6 FIXED ASSETS

**Church Buildings and
Vicarage**

The Church Building and the Vicarage are consecrated / benefice properties and are excluded from these financial statements by s.10 of the Charities Act 2011.

The Diocese insures the Vicarage, but the Church Building and its contents are insured by the PCC for the sum of £3,183,440.

Tangible fixed assets	Freehold land and buildings £
Gross Book Value - at 1 Jan and 31 Dec 2020	285,000
Net Book Value - at 1 Jan and 31 Dec 2020	<u>285,000</u>

The above freehold land and buildings are the Church Rooms, located at 137 Knutsford Road, Wilmslow. The gross book value is based on the value estimated in June 1997 for insurance purposes.

It is considered that the estimated residual value of the land and buildings is not significantly different from the above value and hence depreciation would be immaterial.

7 INVESTMENTS

	2020 £	2019 £
Investments held in the CBF Church of England Investment Funds		
Investments held at Market Value at 1 st January	180,499	161,884

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS

For the year ended 31 December 2020

Gain on Investments in the Year	9,550	18,615
Investments held at Market Value at 31 st December	190,049	180,499
	9	9

Investment holdings are 5,637.15 shares in the CBF Church of England Investment Fund - Income Shares and 44,213.88 shares in the CBF Church of England Fixed Interest Securities Fund.

At 31 December 2020 they represent £145,556 (2019: £145,740) of the restricted fund and £44,493 (2019: £35,582) of the unrestricted fund.

8 DEBTORS	2020	2019
	£	£
Tax recoverable	24,500	20,500
Debtors	1,010	785
Prepayments	2,065	2,045
	27,575	23,330

9 LIABILITIES	2020	2019
	£	£
Creditors for goods & services	10,839	2,976
	10,839	2,976

10	FUNDS						

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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For the year ended 31 December 2020**

The restricted funds comprise :
 A legacy received from the estate of the late Margaret Jan Norris, to be used for the purpose of St John's Restoration Funds absolutely.
 £40,000 received from disposal of Sale Evangelical church, the use of which is restricted to the "repair of fabric (especially including replacement boilers)".
 'Scientists in Congregations', the use is restricted to activities promoting the removal of barriers to Christian engagement in science.
 In 2020 and 2019, Other includes the value attributed to the Ministry Trainees.

2020

Fund name	Brought forward £	Income £	Expenditure £	Gains/ (Losses) £	Funds Carried Forward 2020 £
Unrestricted	346,019	163,949	(157,888)	1,815	353,895
Restricted					
Jean Norris	115,575	3,144	(12,387)	5,207	111,539
Sale	43,279	1,200	-	2,006	46,485
Scientists	9,481	286	-	522	10,289
Other	-	5,000	(5,000)	-	-
Total	514,354	173,579	(175,275)	9,550	522,208

2019

Fund name	Brought forward £	Income £	Expenditure £	Gains/ Losses £	Funds Carried Forward 2019 £
Unrestricted	363,187	141,195	(162,458)	4,095	346,019
Restricted					
Jean Norris	167,674	3,810	(67,264)	11,355	115,575
Sale	39,799	874	-	2,606	43,279
Scientists	8,780	187	(45)	559	9,481
Other	-	9,000	(9,000)	-	-
Total	579,440	155,066	(238,767)	18,615	514,354

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS
For the year ended 31 December 2020**

1	ANALYSIS OF NET ASSETS BY FUND					
1						
		Unrestr' d Funds £	Restrict ed Funds £	Total Funds		
2020				2020 £		
	Fixed Assets	329,493	145,556	475,049		
	Current Assets	35,240	22,758	57,998		
	Current Liabilities	(10,839)	-	(10,839)		
	Fund Balance	353,894	168,314	522,208		

2019	Unrestr' d Funds £	Restrict ed Funds £	Total Funds 2019 £
Fixed Assets	319,759	145,740	465,499
Current Assets	29,236	22,595	51,831
Current Liabilities	(2,976)	-	(2,976)
Fund Balance	<u>346,019</u>	<u>168,335</u>	<u>514,354</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS
For the year ended 31 December 2020**

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2020**

We report to the Parochial Church Council (PCC) on our examination of the financial statements for the year ended 31 December 2020, set out on pages 7 to 17.

Responsibilities and basis of report

As PCC trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of my examination of the PCC financial statements carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed my examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

We 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.

Disclosures related to our Independence: Our Sole Director Graeme Honeyborne was appointed a trustee of a related party, Lindow Ministry Trust effective from 9th March 2019.

Graeme Honeyborne
Boone Henry Limited
Chartered Accountants
24 Overhill Road, Wilmslow, SK9 2BE

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**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
LINDOW
For the Year ended 31 December 2020**
