

# **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**

### Contents

	Page
Trustees Annual Report	2
Statement of Financial Activities (SoFA)	7
Balance Sheet	8
Notes to the Financial Statements	9
Independent Examiners Report	18

# **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**

<b>Chairman</b>	Rev Simon Gales		
<b>Church Wardens</b>	Andrea McConchie	Ian Lawrence	
<b>Deanery Synod Representative</b>	George Perrin	Alison Perrin	
<b>Members</b>	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)

<b>Sunday</b>	10.00am Service	<b>[ ]</b> (86)	6.30pm Service	<b>[ ]</b> (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 15<sup>th</sup> 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 5<sup>th</sup> 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**

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

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 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	6	285,000	285,000
Investments	7	190,049	180,499
<b>TOTAL FIXED ASSETS</b>		<u>475,049</u>	<u>465,499</u>
<b>CURRENT ASSETS</b>			
Debtors	8	27,575	23,330
Investments: Short term deposits		17,141	19,664
Cash at bank and in hand		13,282	8,837
<b>TOTAL CURRENT ASSETS</b>		<u>57,998</u>	<u>51,831</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	9	(10,839)	(2,976)
<b>NET CURRENT ASSETS</b>		<u>47,159</u>	<u>48,855</u>
<b>NET ASSETS</b>		<u>522,208</u>	<u>514,354</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted Funds	10, 11	168,313	168,335
Unrestricted Funds	11	353,895	346,019
<b>TOTAL CHARITY FUNDS</b>		<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 1<sup>st</sup> 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 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 £
<b>Income</b>				
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
<b>Total Income</b>		<b>141,195</b>	<b>13,872</b>	<b>155,067</b>
<b>Expenditure on:</b>				
Church and Charitable Activities	3	162,458	76,309	238,767
<b>Total Expenditure</b>		<b>162,458</b>	<b>76,309</b>	<b>238,767</b>
<b>Net Income (Expended) Resources</b>		<b>(21,263)</b>	<b>(62,437)</b>	<b>(83,700)</b>
<b>Other recognised gains/ (losses):</b>				
Gains/ (Losses) on investment assets	7	4,095	14,520	18,615
<b>NET MOVEMENT IN FUNDS</b>		<b>(17,168)</b>	<b>(47,917)</b>	<b>(65,085)</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		363,187	216,252	579,439
<b>Total Funds carried forward</b>		<b>346,019</b>	<b>168,335</b>	<b>514,354</b>

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

<b>INCOME</b>		<b>Unrestr' d Funds £</b>	<b>Restrict ed Funds £</b>	<b>Total Funds</b>	
				<b>2020 £</b>	<b>2019 £</b>
<b>2</b>	<b>Income</b>				
<b>b</b>					
	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	-	-	-	-
		<u>147,715</u>	<u>5,000</u>	<u>152,715</u>	<u>128,079</u>

**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.

<b>Church and Charitable Activities</b>		<b>Total Funds</b>			
		<b>Unrestr' d Funds £</b>	<b>Restrict ed Funds £</b>	<b>2020 £</b>	<b>2019 £</b>
	Church Room Lettings	6,876	-	6,876	11,886
	Fees	5,128	-	5,128	5,313
	Other activities	3,144	-	3,144	3,543
		<u>15,148</u>	<u>-</u>	<u>15,148</u>	<u>20,742</u>

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

**NOTES TO THE ACCOUNTS**

**For the year ended 31 December 2020**

**2 Income from investments**

<b>2</b>					
<b>d</b>	Dividends and interest	1,086	4,630	5,716	6,246
	<b>Total Income</b>	<u>163,949</u>	<u>9,630</u>	<u>173,579</u>	<u>155,067</u>

**3 EXPENDITURE**

	<u>Unrestrict ed Funds</u>		<u>Total Funds</u>	
	<u>£</u>	<u>Restrict ed Funds</u> <u>£</u>	<u>2020</u> <u>£</u>	<u>2019</u> <u>£</u>
<b>Grants</b> (analysed below)	9,375	-	9,375	17,600
<b>Analysis of Church Activities</b>				
<b>Ministry</b>				
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
<b>Total Ministry costs</b>	<u>113,200</u>	<u>7,695</u>	<u>120,895</u>	<u>170,990</u>

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

## 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
<b>Total Youth and Family</b>	<b>28,462</b>	<b>-</b>	<b>28,462</b>	<b>15,272</b>

Church Hall running costs	4,633	-	4,633	6,777
Church Hall Repair & Maint'	126	9,692	9,818	25,020
<b>Total Church Hall</b>	<b>4,759</b>	<b>9,692</b>	<b>14,451</b>	<b>31,797</b>

Adult education/ Magazine/Book stall	2,092	-	2,092	3,108
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<b>Total Expended on Activities</b>	<b>157,888</b>	<b>17,387</b>	<b>175,275</b>	<b>238,767</b>
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### **Analysis of Grants**

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

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

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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.

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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.

<b>Tangible fixed assets</b>	<b>Freehold land and buildings £</b>
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**

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

**For the year ended 31 December 2020**

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.

## 8 DEBTORS

## 9 LIABILITIES

						2,933		2,933
<b>10</b>	<b>FUNDS</b>							

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

**NOTES TO THE ACCOUNTS**

**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.					
<b>2020</b>					
<b>Fund name</b>	<b>Brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Funds Carried Forward 2020 £</b>
Unrestricted	346,019	163,949	(157,888)	1,815	353,895
<b>Restricted</b>					
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
<b>2019</b>					
<b>Fund name</b>	<b>Brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ Losses £</b>	<b>Funds Carried Forward 2019 £</b>
Unrestricted	363,187	141,195	(162,458)	4,095	346,019
<b>Restricted</b>					
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,  
LINDOW  
NOTES TO THE ACCOUNTS  
For the year ended 31 December 2020**

<b>1</b>	<b>ANALYSIS OF NET ASSETS BY FUND</b>						
<b>1</b>							
		<b>Unrestr'd Funds</b>		<b>Restrict ed Funds</b>		<b>Total Funds</b>	
	<b>2020</b>	<b>£</b>		<b>£</b>		<b>2020</b>	
						<b>£</b>	
	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	

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

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,  
LINDOW  
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 9<sup>th</sup> 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**

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