

# **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

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

<b>Sunday</b>	10.00am Service	<b>105</b> (86)	6.30pm Service	<b>18</b> (24)
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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 18<sup>th</sup> 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.

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### **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 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.

**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**

	<b>Note</b>	<b>Unrestr' d Funds 2021 £</b>	<b>Restrict ed Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 (note 2a) £</b>
<b>Income</b>					
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
<b>Total Income</b>		<b>155,155</b>	<b>11,469</b>	<b>166,624</b>	<b>173,579</b>
<b>Expenditure on:</b>					
Church and Charitable Activities	3	155,992	10,946	166,938	175,275
<b>Total Expenditure</b>		<b>155,992</b>	<b>10,946</b>	<b>166,938</b>	<b>175,275</b>
<b>Net Income / (Expended) Resources</b>		<b>(837)</b>	<b>523</b>	<b>(314)</b>	<b>(1,696)</b>
<b>Other recognised gains/ (losses):</b>					
Gains/ (Losses) on investment assets	7	2,747	8,892	11,639	9,550
<b>NET MOVEMENT IN FUNDS</b>		<b>1,910</b>	<b>9,415</b>	<b>11,325</b>	<b>7,854</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward		353,895	168,313	522,208	514,354
<b>Total Funds carried forward</b>		<b>355,805</b>	<b>177,728</b>	<b>533,533</b>	<b>522,208</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 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	6	285,000	285,000
Investments	7	201,688	190,049
<b>TOTAL FIXED ASSETS</b>		<u>486,688</u>	<u>475,049</u>
<b>CURRENT ASSETS</b>			
Debtors	8	28,572	27,575
Investments: Short term deposits		14,113	17,141
Cash at bank and in hand		10,032	13,282
<b>TOTAL CURRENT ASSETS</b>		<u>52,717</u>	<u>57,998</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	9	(5,872)	(10,839)
<b>NET CURRENT ASSETS</b>		<u>46,845</u>	<u>47,159</u>
<b>NET ASSETS</b>		<u>533,533</u>	<u>522,208</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted Funds	10, 11	177,728	168,313
Unrestricted Funds	11	355,805	353,895
<b>TOTAL CHARITY FUNDS</b>		<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 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 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 £
<b>Income</b>				
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
<b>Total Income</b>		<b>163,949</b>	<b>9,630</b>	<b>173,579</b>
<b>Expenditure on:</b>				
Church and Charitable Activities	3	157,888	17,387	175,275
<b>Total Expenditure</b>		<b>157,888</b>	<b>17,387</b>	<b>175,275</b>
<b>Net Income (Expended) Resources</b>		<b>6,061</b>	<b>(7,757)</b>	<b>(1,696)</b>
<b>Other recognised gains:</b>				
Gains on investment assets	7	1,815	7,735	9,550
<b>NET MOVEMENT IN FUNDS</b>		<b>7,876</b>	<b>(22)</b>	<b>7,854</b>
<b>Reconciliation of Funds</b>				
Total Funds brought forward		346,019	168,335	514,354
<b>Total Funds carried forward</b>		<b>353,895</b>	<b>168,313</b>	<b>522,208</b>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,  
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<b>INCOME</b>		<b>Unrestr' d Funds £</b>	<b>Restrict ed Funds £</b>	<b>Total Funds</b>	
				<b>2021 £</b>	<b>2020 £</b>
<b>2</b>	<b>Income</b>				
<b>b</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	-
		<u>139,643</u>	<u>7,390</u>	<u>147,033</u>	<u>152,715</u>

**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.

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

**2** **Income from investments**  
**d**

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

**For the year ended 31 December 2021**

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

**3 EXPENDITURE**

	<u>Unrestricted Funds</u> <u>£</u>		<u>Total Funds</u> <u>2021 £</u> <u>2020 £</u>	
	<u>£</u>	<u>Restricted Funds</u> <u>£</u>		
<b>Grants</b> (analysed below)	10,000	-	10,000	9,375
<b>Analysis of Church Activities</b>				
<b>Ministry</b>				
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	-	-	-	-
<b>Total Ministry costs</b>	<u>109,006</u>	<u>10,946</u>	<u>119,952</u>	<u>120,895</u>
<b>Youth and Family</b>				
Youth and Family	28,590	-	28,560	28,350

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Minister				
Youth Worker Expenses	214	-	214	-
Youth and children's work	333	-	333	112
<b>Total Youth and Family</b>	<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
<b>Total Church Hall</b>	<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
<b>Total Expended on Activities</b>	<u>155,992</u>	<u>10,946</u>	<u>166,938</u>	<u>175,275</u>

**Analysis of Grants**

	<b>2021</b>	<b>2020</b>	<i>Website for further information on institutions</i>
Manchester City Mission	500	-	<a href="http://www.citymission.org.uk">www.citymission.org.uk</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	3,500	<a href="http://www.ufm.org.uk">www.ufm.org.uk</a>
Message Trust	500	-	<a href="http://www.message.org.uk">www.message.org.uk</a>
Friends International	500	625	<a href="http://www.friendsinternational.uk">www.friendsinternational.uk</a>
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,  
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<b>4 STAFF COSTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries	27,000	27,000
Life Insurance	101	-
Pension Contributions	1,489	1,350
<b>Total Staff Costs</b>	<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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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.

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

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

**For the year ended 31 December 2021**

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.

## 2020

## 2020

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.								
	<b>2021</b>								
	<b>Fund name</b>	<b>Brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Funds Carried Forward 2021 £</b>			
	Unrestricted	353,895	155,155	(155,992)	2,747	355,805			
	<b>Restricted</b>								
	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			
	<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			

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

<b>11</b>	<b>ANALYSIS OF NET ASSETS BY FUND</b>						
		<b>Unrestr'd Funds £</b>	<b>Restrict ed Funds £</b>	<b>Total Funds</b>			
	<b>2021</b>			<b>2021 £</b>			
	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			

<b>2020</b>	<b>Unrestr'd Funds £</b>	<b>Restrict ed Funds £</b>	<b>Total Funds 2020 £</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	<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 9<sup>th</sup> 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**

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