

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 Representative	George Perrin	Alison Perrin	Rachel Hollinshead
Members	Nigel Brooks	Phil Edgington	Martin Haywood
	Wentao Li	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.

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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 (105)	6.30pm Service	12 (18)
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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.

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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.

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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

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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

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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	Income				
b					
	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
		<u>132,981</u>	<u>34,300</u>	<u>167,281</u>	<u>147,033</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.

Church and Charitable Activities		Total Funds			
		Unrestr' d Funds £	Restrict ed Funds £	2022 £	2021 £
2	Church and Charitable				
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
		<u>21,369</u>	<u>1,000</u>	<u>22,369</u>	<u>14,252</u>

2	Income from investments				
d					
	Dividends and interest	627	2,318	2,945	5,339
		<u>627</u>	<u>2,318</u>	<u>2,945</u>	<u>5,339</u>

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

	Unrestricted Funds		Total Funds	
	£	Restricted 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,
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For the year ended 31 December 2022

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

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.uk
Grants to other Institutions	-	-	
	<u>11,600</u>	<u>10,000</u>	
Grants to Individuals-unrestricted	500	-	
	<u>12,100</u>	<u>10,000</u>	

4 STAFF COSTS

2022

2021

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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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	<u>29,672</u>	<u>28,590</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 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)	<u>5,000</u>	<u>1,750</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.

	2022 £	2021 £
Payments to CDBF for Parish Share	<u>91,108</u>	<u>91,108</u>

6 FIXED ASSETS

**Church Buildings, Church Rooms and
Vicarage**

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S,
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NOTES TO THE ACCOUNTS
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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 s £
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,
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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
	<u>32,425</u>	<u>28,572</u>

9 LIABILITIES	2022	2021
	£	£
Creditors for goods & services	24,588	5,872
	<u>24,588</u>	<u>5,872</u>

**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**

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**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**
