

**ST JOHN'S, LINDOW**

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

for the year ended 31 December 2023



**Vicar:**

The Revd Simon Gales  
The Vicarage  
137 Knutsford Road  
Wilmslow

**Bank:**

CAF Bank  
Kings Hill  
West Malling  
Kent

**Independent examiner:**

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

Charity Registered Number 1139966

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

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# **ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL**

## **Annual Report for the Year ended 31 December 2023**

### **Administrative information**

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

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

### **PCC members at the end of the period**

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

### **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

#### ***Committees and sub groups***

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

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

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

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

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

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

### **Objectives and activities**

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

## ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL

### Annual Report for the Year ended 31 December 2023

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

#### Public Benefits Statement

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

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

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

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

#### Achievements and performance

##### *Electoral Roll*

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

##### *Usual Church attendance (2022 figures in italics)*

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

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

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

## **ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL**

### **Annual Report for the Year ended 31 December 2023**

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

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

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

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

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

## **ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL**

### **Annual Report for the Year ended 31 December 2023**

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

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

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

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

#### **Financial Review**

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

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

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

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

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

# **ST JOHN'S LINDOW PAROCHIAL CHURCH COUNCIL**

## **Annual Report for the Year ended 31 December 2023**

### **Reserves Policy**

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

### **Financial Reporting Statement**

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

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

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

**Revd. Simon Gales**  
**Chairman**

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

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

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

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

Rev Simon Gales ( Chairman)

Mr John Walsh (Hon Treasurer)

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

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

**1 ACCOUNTING POLICIES**

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

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

**Funds**

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

**Income**

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

**Expenditure**

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

**Fixed Assets**

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

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

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

**Investments**

Investments are valued at market value at 31 December.

**2a 2022 Comparatives for SoFA**

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

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

INCOME	Unrestr'd Funds	Restricted Funds	Total Funds	
	£	£	2023 £	2022 £
<b>2b Income</b>				
Planned Giving	107,143	-	107,143	97,366
Tax recoverable	26,586	-	26,586	28,000
Collections (open plate)	1,118	-	1,118	1,503
Sundry donations	14,868	-	14,868	35,412
Legacies	10,000	-	10,000	-
Donated Services	-	5,750	5,750	5,000
Grants	-	-	-	-
	<u>159,715</u>	<u>5,750</u>	<u>165,465</u>	<u>167,281</u>
<p><b>Donated Services :</b> The PCC is grateful to Lindow Ministry Trust for providing the services of the Ministry Trainees, valued at £5,750.</p> <p>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.</p>				
<b>2c Church and Charitable Activities</b>				
	Unrestr'd Funds	Restricted Funds	Total Funds	
	£	£	2023 £	2022 £
Church Room Lettings	15,049	-	15,049	14,369
Fees	4,045	-	4,045	4,336
Church events	8,476	-	8,476	-
Other activities	1,376	-	1,376	3,664
	<u>28,946</u>	<u>-</u>	<u>28,946</u>	<u>22,369</u>
<b>2d Income from investments</b>				
Dividends and interest	576	795	1,371	2,945
<b>Total Income</b>	<u>189,237</u>	<u>6,545</u>	<u>195,782</u>	<u>192,595</u>

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

**3 EXPENDITURE**

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

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, LINDOW**  
**NOTES TO THE ACCOUNTS**  
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**Analysis of Grants**

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

**4 STAFF COSTS**

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

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

No amounts were paid to any PCC trustee.

**5 RELATED PARTIES**

**LINDOW MINISTRY TRUST**

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

**Analysis of Transactions with the Trust**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Ministry Trainees – donated service (see Note 2b)	5,750	5,000

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

**THE CHESTER DIOCESE BOARD OF FINANCE**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Payments to CDBF for Parish Share	<u>91,108</u>	<u>91,108</u>

**6 FIXED ASSETS**

**Church Buildings, Church Rooms and Vicarage**

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

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

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

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

<b>7</b>	<b>INVESTMENTS</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Investments held in the CBF Church of England Investment Funds		
	Investments held at Market Value at 1 <sup>st</sup> January	-	201,688
	Gain on Investments in the Year	-	(14,411)
	Proceeds from sale of investments	-	(187,277)
	Investments held at Market Value at 31 <sup>st</sup> December	<u>-</u>	<u>-</u>
Investment holdings were 5,637.15 shares in the CBF Church of England Investment Fund – Income Shares and 44,213.88 shares in the CBF Church of England Fixed Interest Securities Fund.			
At 31 December 2023 they represented £nil (2022: £nil) of the restricted fund and £nil (2022: £nil) of the unrestricted fund.			
<b>8</b>	<b>DEBTORS</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Tax recoverable	24,500	27,500
	Debtors	4,510	2,896
	Prepayments	2,141	2,028
		<u>31,151</u>	<u>32,425</u>
<b>9</b>	<b>LIABILITIES</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Creditors for goods & services	7,072	24,588
		<u>7,072</u>	<u>24,588</u>



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

**10 FUNDS**

The restricted funds comprise :

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

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

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

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

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

**2023**

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

**2022**

<b>Fund name</b>	<b>Brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Funds Carried Forward £</b>
Unrestricted	355,805	154,977	(175,471)	(3,069)	332,242
<b>Restricted</b>					
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)	-	-
<b>Total</b>	<b>533,533</b>	<b>192,595</b>	<b>(327,801)</b>	<b>(14,411)</b>	<b>383,916</b>

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

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

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

23 June 2024

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