

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

Financial Statements for the year
ended 31 December, 2021

Charity Number: 1140781

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2021

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2021

St. John's Church is situated on London Road, Carlisle. It is part of the Diocese of Carlisle within the Church of England.

The correspondence address is :- St. John the Evangelist Church, Close Street, Carlisle CA1 2HA. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission under Charity number 1140781.

PCC Members who are presently serving are as follows:-

Ex Officio

Incumbent: Reverend Steve Donald – Chairman of PCC (To retire 17th April 2022)

Churchwardens:-

Positions Vacant

Deanery Synod – Elected members:-

Moray Henderson

Position Vacant

Elected Members:-

Margaret Bell – Vice Chairman

David Cathcart - Elected 12th May 2021

Esther Cruse – PCC Secretary

John Fergie – Elected 12th May 2021

Stuart Langhorn – Elected 12th May 2021

Giles Wilson – Co-opted 15th November 2021

Our Vicar and PCC Chairman Rev Steve Donald announced officially in November 2021 his pending retirement on 17th April 2022 after 17 years service. His last service in the parish will be 3rd April 2022. The process for appointing his successor is currently in progress.

Structure, governance and management

The method of appointment of PCC Members is set out in the Church Representation Rules. At St. John's the membership of the PCC consists of the Incumbent (Vicar), Churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the Electoral Roll and stand for election to PCC and Deanery Synod.

PCC Members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of PCC are to be spent. The PCC meet bi-monthly as well as meetings on a specific topic as requested during the year, with an attendance of almost 100% at most meetings.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. John's and St. Andrew's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2021

When planning our activities for the year, the Incumbent and PCC consider ways to engage all members of the community to live out their faith as part of our community through:

Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus. Provision of pastoral care for people resident in the parish and church members resident outside. The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Mission Community

As part of the policy of the Diocese of Carlisle whereas all parishes join a Mission Community as part of their ecumenical strategy the Parish of St. John the Evangelist entered into a community with the Parish of St. John the Evangelist, Houghton and St. Peter, Kingmoor. This was commissioned in September 2019 by the Lord Bishop of Carlisle. The Mission Community has no legal basis but the churches work together on Mission and Ministry as arranged and required, maintaining their own separate legal basis.

Missionary and Outreach Work

To facilitate this work, it is important that we maintain the fabric of the Church of St. John the Evangelist and its annex, the Church Centre Complex as well as St. Andrew, Botcherby.

COVID-19 National lockdowns and COVID restrictions followed by a gap between the resignation and appointment of a Safeguarding Officer has meant that St. Andrew, Botcherby and the Church Centre complex have not been in use since March 2020. Services were suspended at St. John the Evangelist from 1st January 2021 to 1st April 2021 inclusive returning on Good Friday 2nd April 2021 following a further national lockdown. A service was held at St. Andrew's on Christmas Eve 2021.

Aim and Purposes

St. John the Evangelist Parochial Church Council (PCC) has the responsibility of co-operating with the Incumbent Revd. Steve Donald in his ministry to the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the Church Complex in Close Street, Carlisle and St. Andrew's Church, Wood Street, Botcherby, Carlisle.

Parish Boundaries

From 1st February 2013 our parish boundary was extended to include the Botcherby area of the city. A pastoral order was drawn up and approved by the Church Commissioners following approval by the Bishop and PCC. A mission church St. Andrew's also became the responsibility of St. John's PCC.

Achievements and Performance**Worship and Prayer**

The PCC are keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2021

Recent years have been successful in re-ordering the church with substantial changes to the internal layout, the removal of pews and choir stalls. This has opened up many new exciting opportunities to engage with many diverse sections of the community and voice an expression of our faith not previously available to us. New ideas are coming all the time and the PCC maintains a constructive attitude to widening exposure to God's Word.

All are welcome to attend our regular services. As at May 2021 there were 44 parishioners on the Church Electoral Roll, 29 of which are not resident within the parish.

Occasional services for baptism, marriage and funerals are also provided.

Deanery Synod

Our Vicar sits on the Deanery Synod along with two elected members. This provides the PCC with an important link between the parish and the wider structures of the church.

Church Centre Complex

We want our church always to be available to our community. Regular lettings take place.

The Churchwardens maintain a constant watch over the fabric of the buildings and equipment.

As issues arise, they report to PCC. By so doing, routine maintenance can be carried out and, it is hoped, avoid the need for emergency works and the additional expense that would incur.

Pastoral Care

Catering facilities in the Church Centre are monitored to ensure they adhere to a stringent standard of health and safety. This allows us to continue the regular 'food and fellowship' social functions. Some members of our parish are unable to attend church due to sickness or age. Our Vicar has visited all church members who have requested it, to celebrate Holy Communion with them at their homes or in hospital. Lay members of the congregation also visit all who are visit or unable to get out for any reason to keep them in touch with church life. Any visitor representing the church is DBS checked.

Reserves Policy

It is PCC policy to maintain a balance on unrestricted funds (if possible), which is sufficient to cover emergency situations which may arise from time to time. The balance of £59,523 held on unrestricted funds at the year-end is sufficient to meet our needs well through 2022.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The PCC continues in its excellent fund-raising efforts. Total receipts were £73,145 of which £38 was Investment Income and of which £600 were restricted donations. Gift Day yielded £30,040 which was increased by Gift Aid claimed for the continuing work at both churches.

Restricted Donations are shown in the Financial Statements as 'Haggai' and 'St Andrew's Project Fund' which are used solely for Building maintenance purposes and the St Andrew's Project (Phase 2).

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2021

Donors giving through envelopes and standing orders together with cash collections showed an increase on the previous year - £27,940 this past year against £18,232 in the year to 31-12-2020.

In the absence of a PCC Treasurer, a PCC member who had previously served as Churchwarden and acting Treasurer undertakes certain financial and administrative duties to assist the PCC in their duties.

Hiring receipts amounted to £140 in the year to 31-12-2021 compared to £723 on the previous year.

£77,669 was spent to provide the Christian ministry from St. John's Church, including the contribution to the Diocesan parish share which was kept as the same amount as the previous year.

The PCC was able to fulfil its payment to the Diocese as offered and pay bills as they arose along with making economies where appropriate despite the Church losing Income due to suspension of services and activities during COVID-19 lockdowns and restrictions.

An additional £3,840 was spent on the restoration and refurbishment of St. Andrew's Church. The premises are to be used as part of the Church's mission in the Botcherby area of the parish principally as a community cinema as well as further outreach purposes.

The net result for the year was an excess of payments over receipts of £8,364 in total and a surplus of £4,343 with regard to the General Fund. Adding bank and deposit balances brought forward at the beginning of the year, the balance carried forward at 31 December on unrestricted funds totalled £59,523

Volunteers

We would like to thank all the volunteers who work so hard in the church's mission in our parish. In particular we want to mention all the members of the PCC for their valuable contribution to our ministry and for keeping the church running with assistance from non PCC members.

The PCC adopted a Protection Policy as laid out by the Diocese. A safeguarding officer ensures that all the legal and appropriate checks are made for those working with children, young people and vulnerable adults. This is reviewed on an annual basis.

The trustees declare that they have approved the Trustees' Report above.

Approved on behalf of the PCC by:-

Rev. Steve Donald (Chairman)

....., 2022

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 1 £	2 0 2 0 £
RECEIPTS			
INCOMING RESOURCES FROM DONORS			
Free will offerings		7,315	9,405
Cash collections		20,625	8,827
Gift aid		9,571	7,165
		<hr/> 37,511	<hr/> 25,397
OTHER VOLUNTARY INCOMING RESOURCES			
Gift day general purpose	1	30,040	42,806
Missions and charities		393	536
Donations	2	3,391	825
Social and fundraising events	3	-	261
Haggai		600	9,286
Grants	4	-	2,000
		<hr/> 34,424	<hr/> 55,714
INCOME FROM TRUSTS AND INVESTMENTS			
Interest received		2	39
Trust interest	5	36	16
		<hr/> 38	<hr/> 55
INCOME FROM CHARITABLE AND ANCILLARY TRADING			
Wedding and funeral fees		532	161
Hirings		140	723
Other/Credits	6	500	342
		<hr/> 1,172	<hr/> 1,226
TOTAL RECEIPTS		<hr/> 73,145 =====	<hr/> 82,392 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 1 £	2 0 2 0 £
PAYMENTS			
GRANTS			
Missions, charities and relief agencies	7	2,223	6,000
 ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH			
Parish share		40,000	40,000
Church running expenses	8	13,984	20,604
Clergy expenses and housing	9	1,229	1,190
Cost of services	10	508	525
Social meetings	3A	-	989
Buildings and new equipment	11	10,712	2,313
Hall running costs	12	7,493	10,361
Youth Work	13	2	16
Hall Administration	14	1,518	556
		<u>75,446</u>	<u>76,554</u>
 BUILDING PROJECT			
St Andrews	11	3,840	10,489
 TOTAL PAYMENTS		<u>81,509</u> =====	<u>93,043</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 1 £	2 0 2 0 £
TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS		(8,364)	(10,651)
(Add)/Less: Excess of receipts over payments/(excess of Payments over receipts included in other funds)			
Building fund		(1,038)	615
General Fund (St Andrew)		(563)	(1,821)
St Andrew's Project		(11,106)	(8,789)
		<u>(12,707)</u>	<u>(9,995)</u>
		<u>4,343</u>	<u>(656)</u>
General Fund balance at 1 January 2021	15	54,224	54,880
GENERAL FUND BALANCE AT 31 DECEMBER 2021		<u>58,567</u> =====	<u>54,224</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

Building Fund (Restricted Fund)

	Note	2 0 2 1 £	2 0 2 0 £
RECEIPTS			
Haggai		600	615
		<u>600</u>	<u>615</u>
PAYMENTS			
Roofing and gutters		1,464	8,676
Hall fire alarm systems		7,440	-
TOTAL PAYMENTS		<u>(8,904)</u>	<u>(8,676)</u>
Excess of Payments over Receipts		<u>(8,304)</u>	<u>(8,061)</u>
Fund balance at 1 January 2021		1,997	1,382
Transfer from St Andrew's Project Fund		<u>7,266</u>	<u>8,676</u>
Fund balance at 31 December 2021	15	959 =====	1,997 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

Ministry Fund

	Note	2 0 2 1 £	2 0 2 0 £
Fund balance as at 1 January 2021		531	531
Fund Balance at 31 December 2021	15	<u>531</u>	<u>531</u>
		=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

General Fund (St. Andrew)

	Note	2 0 2 1 £	2 0 2 0 £
General Fund (St. Andrew)			
Community Cinema (Tuck Shop)		-	61
Grants		-	300
		<hr/> -	<hr/> 361
General Running Expenses			
Water, heat & light		1,563	1,560
Community Cinema		-	622
		<hr/> (1,563)	<hr/> (2,182)
Excess receipts over payments		<hr/> (1,563)	<hr/> (1,821)
Fund balance as at 1 January 2021		988	2,809
Transfer from General Fund		1,000	-
Fund Balance at 31 December 2021	15	<hr/> 425 =====	<hr/> 988 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

St. Andrews Project (Restricted Fund)

	Note	2021 £	2020 £
St. Andrews Project (Phase 2)			
Grant		-	1,700
		-	-
		<hr/>	<hr/>
		-	1,700
Expenses		3,840	1,813
		<hr/>	<hr/>
		(3,840)	(1,813)
		<hr/>	<hr/>
Excess receipts over payments			
Fund balance as at 1 January 2021		25,178	33,967
Transfer to Building Fund		(7,266)	(8,676)
		<hr/>	<hr/>
Fund Balance at 31 December 2021	15	14,072	25,178
		=====	=====

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 2021

	Note	2 0 2 1 £	2 0 2 0 £
MONETARY ASSETS			
CASH BALANCES			
Royal Bank of Scotland		74,495	82,859
Royal Bank of Scotland Deposit Account		59	59
		<u>74,554</u>	<u>82,918</u>
		=====	=====
REPRESENTED BY:			
Unrestricted funds:			
General fund (St. John)	15	58,567	54,224
Ministry fund	15	531	531
General fund (St Andrew)	15	425	988
		<u>59,523</u>	<u>55,743</u>
Restricted funds:			
Building fund	15	959	1,997
St Andrew Project	15	14,072	25,178
		<u>15,031</u>	<u>27,175</u>
		<u>74,554</u>	<u>82,918</u>
		=====	=====

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

..... Chairman

..... Member

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTES TO THE ACCOUNTS

	2021 £	2020 £
1. GIFT DAY		
General purpose	30,040	42,806
	<u>30,040</u>	<u>42,806</u>
	=====	=====
2. DONATIONS		
Anonymous Donations	3,366	825
Online Donations	25	-
	<u>3,391</u>	<u>825</u>
	=====	=====
3. SOCIAL AND FUNDRAISING EVENTS		
Mission 2020	-	261
	<u>-</u>	<u>261</u>
	=====	=====
3A. SOCIAL AND FUNDRAISING COSTS		
Mission 2020	-	367
St Andrew's Community Cinema	-	622
	<u>-</u>	<u>989</u>
	=====	=====
4. GRANTS		
Botcherby Ward – Carlisle City Council	-	300
Carlisle City Council re: Disability Ramp	-	1,000
Botcherby (Carlisle) Community Grants Fund re: Blinds	-	700
	<u>-</u>	<u>2,000</u>
	=====	=====
5. OLIVE GRAHAM MEMORIAL TRUST		
Balance at 1 January 2021	3,667	3,651
Add interest	2	16
	<u>3,669</u>	<u>3,667</u>
BALANCE AT 31 DECEMBER 2021	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTES TO THE ACCOUNTS

	2021 £	2020 £
6. OTHER INCOME/CREDITS		
Utility Credit	500	342
	<u>500</u>	<u>342</u>
	=====	=====
7. MISSIONARY AND OTHER GRANTS		
Leprosy mission	241	271
Crosslinks	1,780	-
Bible Society	-	47
C.P.A.S.	-	2,185
L.C.M.	-	-
Wiseman	-	48
The Royal British Legion	50	-
Bethesda Evangelical Church	-	1,015
Fletcher's Fund	-	1,092
Keswick Ministries	-	1,092
Hebron Evangelical Church	-	250
Linton Street Fire Appeal	152	-
	<u>2,223</u>	<u>6,000</u>
	=====	=====
8. CHURCH RUNNING EXPENSES		
Gas	655	3,042
Electricity	474	991
Water	255	217
Insurance	5,320	5,187
Repairs and maintenance	4,762	8,967
Cleaning	955	640
St Andrews	1,563	1,560
	<u>13,984</u>	<u>20,604</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTES TO THE ACCOUNTS

	2021 £	2020 £
9. CLERGY EXPENSES AND HOUSING		
Car expenses	-	73
Broadband	403	307
Books and Teaching Materials	9	127
Printing & Stationery	817	683
	<u>1,229</u>	<u>1,190</u>
	=====	=====
10. COST OF SERVICES		
Copyright licence	508	492
Sundry	-	33
	<u>508</u>	<u>525</u>
	=====	=====
11. BUILDINGS AND NEW EQUIPMENT		
Church keyboard	-	1,888
Hall Cooker	-	425
St Andrew's Project (Phase 2)	3,840	10,489
Hall Boiler	3,272	-
Hall fire alarm system	7,440	-
	<u>14,552</u>	<u>12,802</u>
	=====	=====
12. HALL RUNNING COSTS		
Insurance	5,319	5,187
Electricity	463	1,179
Gas	160	3,042
Water	134	131
Cleaning	955	640
Repairs & Maintenance	462	182
	<u>7,493</u>	<u>10,361</u>
	=====	=====
13. YOUTH WORK		
Interest Transferred to Olive Graham Trust	2	16
	<u>2</u>	<u>16</u>
	=====	=====

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2021

NOTES TO THE ACCOUNTS

	2021	2020
	£	£
14. ADMINISTRATION EXPENSES		
Office supplies	-	77
FWO envelopes	-	72
Data protection	35	35
Audit fee	108	102
NISCU Internet	600	260
Quinquennial Inspection	775	-
Bank charge	-	10
	<u>1,518</u>	<u>556</u>
	=====	=====

15. BALANCE OF FUNDS

	As at 1 Jan 2021	Movement in year	Transfers	As at 31 Dec 2021
Unrestricted funds:				
General Fund (St. John)	54,224	5,343	(1,000)	58,567
Ministry Fund	531	-	-	531
General Fund (St Andrew)	988	(1,563)	1,000	425
Restricted funds:				
Building Fund	1,997	(8,304)	7,266	959
St Andrew Project	25,178	(3,840)	(7,266)	14,072
	<u>82,918</u>	<u>(8,364)</u>	<u>-</u>	<u>74,554</u>
	=====	=====	=====	=====

I report to the trustees on my examination of the financial statements of St. John The Evangelist, Carlisle (the Trust) for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the charity trustees of the Trust, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in respect of the trust as required by section 130 of the Charities Act or
- the financial statements do not accord with the accounting records

I 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 financial statements to be reached.

Stuart Farrer BA(Hons),FCA, DChA
Independent Examiner

Saint & Co.,
Chartered Accountants
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

....., 2022