

# **ST. JOHN THE EVANGELIST CHURCH, CARLISLE**

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Financial Statements for the year  
ended 31 December, 2022

Charity Number: 1140781

**ST. JOHN THE EVANGELIST CHURCH, CARLISLE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER, 2022**

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**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2022**

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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

Churchwardens: -

Positions Vacant

Deanery Synod – Elected members: -

Moray Henderson

Position Vacant

Incumbent: -

Position Vacant

PCC Secretary: -

Position Vacant

Elected Members: -

Margaret Bell – Vice Chairman

David Cathcart - Elected 12<sup>th</sup> May 2021

John Fergie – Elected 12<sup>th</sup> May 2021

Stuart Langhorn – Elected 12<sup>th</sup> May 2021 (PCC Treasurer)

Rob McWilliams – Elected 27<sup>th</sup> April 2022

Giles Wilson – Elected 27<sup>th</sup> April 2022

The position of PCC Secretary is currently vacant but Minute taking and necessary administrative duties are undertaken by a PCC member. Clerical assistance is also provided by non-PCC members. The process for appointing a full time Priest in Charge 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, 2022**

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When planning our activities for the year, the Priest in Charge 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.

During the Interregnum (Vacancy) church members have led and preached in church services. Visiting clergy have conducted Holy Communion services and there have been visiting clergy as well as leaders from other churches who have been invited to preach.

A service was held at St. Andrew's on Christmas Eve 2022.

**Aim and Purposes**

St. John the Evangelist Parochial Church Council (PCC) has the responsibility of co-operating with the Priest in Charge 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, 2022**

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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 April 2022 there were 48 parishioners on the Church Electoral Roll, 32 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 £75,186 held on unrestricted funds at the end of the year is sufficient to meet our needs well through 2023.

**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 £89,085 of which £205 was Investment Income and of which £700 were restricted donations and sale of equipment. Gift Day yielded £16,215 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, 2022**

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Donors giving through envelopes and standing orders together with cash collections showed an increase from the previous year - £43,689 this past year against £27,940 in the year to 31-12-2021.

In the absence of a PCC Secretary a PCC member takes the Minutes and undertakes any necessary administrative work on a Meeting-to-Meeting basis.

Hiring receipts amounted to £7,253 in the year to 31-12-2022 compared to £140 on the previous year. The increase was mainly due to the church building being used as an NHS Vaccination Centre and the lifting of COVID restrictions.

£73,764 was spent to provide the Christian ministry from St. John's Church, including the contribution to the Diocesan parish share which was kept at 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. The PCC has increased its offer to the Diocese by 5% for 2023.

An additional £1,080 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 place of worship, a community cinema as well as further outreach purposes.

The net result for the year was an excess of receipts over payments of £14,241 in total and a surplus of £11,854 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 £75,186.

**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 especially during this period of vacancy.

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: -

Margaret Bell (PCC Vice Chairman)

-----29 March 2023

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 2 £	2 0 2 1 £
<b>RECEIPTS</b>			
<b>INCOMING RESOURCES FROM DONORS</b>			
Free will offerings		6,720	7,315
Cash collections		36,969	20,625
Gift aid		11,844	9,571
		<u>55,533</u>	<u>37,511</u>
<b>OTHER VOLUNTARY INCOMING RESOURCES</b>			
Gift day general purpose	1	16,215	30,040
Missions and charities		3,291	393
Donations	2	773	3,391
Social and fundraising events	3	-	-
Haggai		700	600
Ministry Fund		4,514	-
Grants	4	-	-
		<u>25,493</u>	<u>34,424</u>
<b>INCOME FROM TRUSTS AND INVESTMENTS</b>			
Interest received	5	48	2
Trust interest		157	36
		<u>205</u>	<u>38</u>
<b>INCOME FROM CHARITABLE AND ANCILLARY TRADING</b>			
Wedding and funeral fees		601	532
Hirings		7,253	140
Other/Credits	6	-	500
		<u>7,854</u>	<u>1,172</u>
<b>TOTAL RECEIPTS</b>		<u>89,085</u> =====	<u>73,145</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 2 £	2 0 2 1 £
<b>PAYMENTS</b>			
<b>GRANTS</b>			
Missions, charities and relief agencies	7	6,044	2,223
 <b>ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH</b>			
Parish share		40,000	40,000
Church running expenses	8	11,033	13,984
Clergy expenses and housing	9	546	1,229
Cost of services	10	532	508
Social meetings	3A	-	-
Buildings and new equipment	11	1,312	10,712
Hall running costs	12	12,961	7,493
Youth Work	13	433	2
Hall Administration	14	903	1,518
		<u>67,720</u>	<u>75,446</u>
 <b>BUILDING PROJECT</b>			
St Andrews	11	1,080	3,840
 <b>TOTAL PAYMENTS</b>		<u>74,844</u> =====	<u>81,509</u> =====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 2 £	2 0 2 1 £
<b>TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS</b>		14,241	(8,364)
<b>(Add)/Less:</b> Excess of receipts over payments/ (excess of Payments over receipts included in other funds)			
Building Fund		(342)	(1,038)
Ministry Fund		4,129	-
General Fund (St Andrew)		(320)	(563)
St Andrew's Project		(1,080)	(11,106)
		<u>2,387</u>	<u>(12,707)</u>
		<u>11,854</u>	<u>4,343</u>
General Fund balance at 1 January 2022	15	58,567	54,224
<b>GENERAL FUND BALANCE AT 31 December 2022</b>		<u>70,421</u> =====	<u>58,567</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

**Building Fund (Restricted Fund)**

	Note	2022 £	2021 £
<b>RECEIPTS</b>			
Haggai		600	600
Sale of Wood and Equipment		100	-
		<u>700</u>	<u>600</u>
<b>PAYMENTS</b>			
Church Lightning Conductor		1,042	-
Roofing and gutters		-	1,464
Hall fire alarm systems		-	7,440
		<u>(1,042)</u>	<u>(8,904)</u>
Excess of Payments over Receipts		(342)	(8,304)
Fund balance at 1 January 2022		959	1,997
Transfer from St Andrew's Project Fund		-	7,266
<b>Fund Balance at 31 December 2022</b>	15	<u>617</u> =====	<u>959</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## Ministry Fund

	Note	2 0 2 2 £	2 0 2 1 £
<b>RECEIPTS</b>			
Rainbow Club Money		4,514	-
		<u>4,514</u>	<u>-</u>
<b>PAYMENTS</b>			
Rainbow Club Expenses		385	-
		<u>(385)</u>	<u>-</u>
Excess receipts over payments		<u>4,129</u>	<u>-</u>
Fund balance as at 1 January 2022		531	531
<b>Fund Balance at 31 December 2022</b>	15	<u>4,660</u> =====	<u>531</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## General Fund (St. Andrew)

	Note	2 0 2 2 £	2 0 2 1 £
<b>RECEIPTS</b>			
Donation		20	-
		<u>20</u>	<u>-</u>
<b>PAYMENTS</b>			
General Running Expenses			
Water, heat & light		1,340	1,563
		<u>(1,340)</u>	<u>(1,563)</u>
Excess receipts over payments		<u>(1,320)</u>	<u>(1,563)</u>
Fund balance as at 1 January 2022		425	988
Transfer from General Fund		1,000	1,000
<b>Fund Balance at 31 December 2022</b>	15	<u>105</u> =====	<u>425</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## St. Andrews Project (Restricted Fund)

	Note	2022 £	2021 £
<b>RECEIPTS</b>			
Grant		-	-
		<u>-</u>	<u>-</u>
<b>PAYMENTS</b>			
Expenses		1,080	3,840
		<u>(1,080)</u>	<u>(3,840)</u>
Excess receipts over payments		<u>(1,080)</u>	<u>(3,840)</u>
Fund balance as at 1 January 2022		14,072	25,178
Transfer to Building Fund		-	(7,266)
<b>Fund Balance at 31 December 2022</b>	15	<u>12,992</u> =====	<u>14,072</u> =====

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 2022

	Note	2022 £	2021 £
<b>MONETARY ASSETS</b>			
<b>CASH BALANCES</b>			
Royal Bank of Scotland		88,736	74,495
Royal Bank of Scotland Deposit Account		59	59
		<u>88,795</u>	<u>74,554</u>
		=====	=====
<b>REPRESENTED BY:</b>			
<b>Unrestricted funds:</b>			
General fund (St. John)	15	70,421	58,567
Ministry fund	15	4,660	531
General fund (St Andrew)	15	105	425
		<u>75,186</u>	<u>59,523</u>
<b>Restricted funds:</b>			
Building fund	15	617	959
St Andrew Project	15	12,992	14,072
		<u>13,609</u>	<u>15,031</u>
		<u>88,795</u>	<u>74,554</u>
		=====	=====

Approved by the Parochial Church Council on 29 March, 2023 and signed on its behalf by: -

..... Chairman

..... Member

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## NOTES TO THE ACCOUNTS

	2022 £	2021 £
<b>1. GIFT DAY</b>		
General purpose	16,215	30,040
	<u>16,215</u>	<u>30,040</u>
	=====	=====
<b>2. DONATIONS</b>		
Anonymous Donations	20	3,366
Online Donations	20	25
In mem. Doreen Kitching Decd.	200	-
Living Word	200	-
Mums & Toddlers	313	-
St. Aidan's Church Carlisle Ladies Group	20	-
	<u>773</u>	<u>3,391</u>
	=====	=====
<b>3. SOCIAL AND FUNDRAISING EVENTS</b>		
	<u>-</u>	<u>-</u>
	=====	=====
<b>4. GRANTS</b>		
	<u>-</u>	<u>-</u>
	=====	=====
<b>5. OLIVE GRAHAM MEMORIAL TRUST</b>		
Balance at 1 January 2021	3,669	3,667
Add interest	48	
	<u>3,717</u>	<u>3,669</u>
<b>BALANCE AT 31 DECEMBER 2022</b>	=====	=====
<b>6. OTHER INCOME/CREDITS</b>		
Utility Credit	-	500
	<u>-</u>	<u>500</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## NOTES TO THE ACCOUNTS

	2022	2021
	£	£
<b>7. MISSIONARY AND OTHER GRANTS</b>		
Leprosy mission	378	241
Crosslinks	-	1,780
Living Word	499	-
C.P.A.S.	66	-
L.C.M.	1,025	-
Langham Partnership	50	-
The Royal British Legion	-	50
Carlisle Baptist Church	50	-
Carlisle Food Bank	890	-
Christian Aid	69	-
Compassion UK	37	-
NISCU	55	-
NWGP	890	-
OM	121	-
Samaritans Purse	128	-
Ukraine Appeal	470	-
Retirement Gift-Rev. S Donald	310	-
Funeral Donations	1,006	-
Linton Street Fire Appeal	-	152
	<u>6,044</u>	<u>2,223</u>
	=====	=====
<b>8. CHURCH RUNNING EXPENSES</b>		
Gas	1,588	655
Electricity	792	474
Water	363	255
Insurance	5,286	5,320
Repairs and maintenance	377	4,762
Cleaning	1,287	955
St Andrews	1,340	1,563
	<u>11,033</u>	<u>13,984</u>
	=====	=====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022

## NOTES TO THE ACCOUNTS

	2022	2021
	£	£
<b>9. CLERGY EXPENSES AND HOUSING</b>		
Broadband and Landline	275	403
Books and Teaching Materials	-	9
Printing & Stationery	271	817
	<u>546</u>	<u>1,229</u>
	=====	=====
<b>10. COST OF SERVICES</b>		
Copyright licence	532	508
	<u>532</u>	<u>508</u>
	=====	=====
<b>11. BUILDINGS AND NEW EQUIPMENT</b>		
Church Lightning Conductor	1,042	-
Church Kitchen Water Boiler (Sink)	270	-
Hall Boiler	-	3,272
Hall fire alarm system	-	7,440
St Andrew's Project (Phase 2)	1,080	3,840
	<u>2,392</u>	<u>14,552</u>
	=====	=====
<b>12. HALL RUNNING COSTS</b>		
Insurance	5,286	5,319
Electricity	607	463
Gas	413	160
Water	421	134
Cleaning	1,287	955
Repairs & Maintenance	4,947	462
	<u>12,961</u>	<u>7,493</u>
	=====	=====
<b>13. YOUTH WORK</b>		
Interest Transferred to Olive Graham Trust	48	16
Rainbow Club	385	-
	<u>433</u>	<u>16</u>
	=====	=====

## FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2022

## NOTES TO THE ACCOUNTS

	2 0 2 2	2 0 2 1		
	£	£		
14. ADMINISTRATION EXPENSES				
FWO envelopes	76	-		
Data protection	35	35		
Audit fee	114	108		
NISCU Internet	620	600		
Quinquennial Inspection	-	775		
Stationary and Toner	58	-		
	<hr/> 903	<hr/> 1,518		
	=====	=====		
15. BALANCE OF FUNDS				
	As at 1 Jan 2022	Movement in year	Transfers	As at 31 Dec 2022
Unrestricted funds:				
General Fund (St. John)	58,567	11,854	-	70,421
Ministry Fund	531	4,129	-	4,660
General Fund (St Andrew)	425	(320)	-	105
Restricted funds:				
Building Fund	959	(342)	-	617
St Andrew Project	14,072	(1,080)	-	12,992
	<hr/> 74,554	<hr/> 14,241	<hr/> -	<hr/> 88,795
	=====	=====	=====	=====

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 2022.

**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

29 March, 2023