

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

Financial Statements for the year
ended 31 December 2023

Charity Number: 1140781

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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

Priest in Charge: Rev. Tudor Boddam-Whetham – Chairman – since 8th November 2023

Churchwardens:-

Positions Vacant

Deanery Synod – Elected member:-

Moray Henderson

Elected Members:-

Margaret Bell – Vice Chairman

David Cathcart

John Fergie – Resigned 28th June 2023

Stuart Langhorn – PCC Treasurer

Robert McWilliams – Resigned 13th November 2023

Abigail Rothwell – co-opted 20th November 2023 (non-voting)

Giles Wilson

A PCC Secretary was appointed in February 2024 who is not a PCC member. During 2023 necessary administrative duties were undertaken by a PCC member and Minute taking by a church member.

A full time Priest in Charge was appointed in August 2023 and after a period of notice licensed to undertake duties in the parish on 8th November 2023. The Priest in Charge automatically becomes Chairman of PCC at licensing.

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 Priest in Charge, 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 meets either monthly or 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

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

within the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

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 lead 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 2023.

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.

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 2023 there were 48 parishioners on the Church Electoral Roll, 33 of which are not resident within the parish.

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

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Deanery Synod

Our Vicar sits on the Deanery Synod along with one elected member. 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 £79,041 held on unrestricted funds at the end of the year is sufficient to meet our needs well through 2024.

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 £96,562 of which £1,076 was Investment Income and of which £750 were restricted donations and sale of equipment. Gift Day yielded £15,530 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).

Donors giving through envelopes and standing orders together with cash collections showed an increase from the previous year - £47,224 this past year against £43,689 in the year to 31-12-2022.

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 £10,375 in the year to 31-12-2023 compared to £7,253 on the previous year. £100,264 (2022 £73,764) was spent to provide the Christian ministry from St. John's Church, including the Ministry Offer Contribution to the Diocese which increased to £42,000 (£40,000 in 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.

An additional £1,300 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 payments over receipts of £3,466 in total and a surplus of £7,085 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 £79,041.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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: -

Rev. Tudor Boddam-Whetham (PCC Chairman) -----

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2023 £	2022 £
RECEIPTS			
INCOMING RESOURCES FROM DONORS			
Free will offerings		7,840	6,720
Cash collections		39,384	36,969
Gift aid		13,449	11,844
		<u>60,673</u>	<u>55,533</u>
OTHER VOLUNTARY INCOMING RESOURCES			
Gift day general purpose	1	15,530	16,215
Missions and charities		1,198	3,291
Donations	2	653	773
Social and fundraising events	3	694	-
Haggai		750	700
Ministry Fund		-	4,514
Grants	4	4,446	-
Legacy		1,000	-
		<u>24,271</u>	<u>25,493</u>
INCOME FROM TRUSTS AND INVESTMENTS			
Interest received	5	171	48
Trust interest		905	157
		<u>1,076</u>	<u>205</u>
INCOME FROM CHARITABLE AND ANCILLARY TRADING			
Wedding and funeral fees		167	601
Hirings		10,375	7,253
Other/Credits	6	1,536	-
		<u>12,078</u>	<u>7,854</u>
TOTAL RECEIPTS		<u>98,098</u> =====	<u>89,085</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 3 £	2 0 2 2 £
PAYMENTS			
GRANTS			
Missions, charities and relief agencies	7	3,519	6,044
 ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH			
Parish share		42,000	40,000
Church running expenses	8	25,158	11,033
Clergy expenses and housing	9	562	546
Cost of services	10	1,032	532
Social meetings	3A	-	-
Buildings and new equipment	11	12,518	1,312
Hall running costs	12	13,291	12,961
Children's, Youth and Disability Work	13	1,423	433
Hall Administration	14	761	903
		<u>96,745</u>	<u>67,720</u>
 BUILDING PROJECT			
St Andrews	11	1,300	1,080
 TOTAL PAYMENTS		<u>101,564</u> =====	<u>74,844</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 3 £	2 0 2 2 £
TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS		(3,466)	14,241
(Add)/Less: Excess of receipts over payments/ (excess of Payments over receipts included in other funds)			
Building Fund		(6,022)	(342)
Ministry Fund		(1,734)	4,129
General Fund (St Andrew)		(1,496)	(1,320)
St Andrew's Project		(1,300)	(1,080)
		<u>(10,552)</u>	<u>1,387</u>
Excess of receipts over payments on General Fund		7,085	12,854
Transfers from General Fund		(2,000)	(1,000)
General Fund balance at 1 January 2023	15	70,421	58,567
GENERAL FUND BALANCE AT 31 December 2023		<u>75,506</u> =====	<u>70,421</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Building Fund (Restricted Fund)

	Note	2 0 2 3 £	2 0 2 2 £
RECEIPTS			
Haggai		600	600
Donation – Amicus Group		150	-
Legacy – Michael Watson Decd.		1,000	-
Grant – LED Challenge		128	-
Grant – Carlisle Diocesan Board of Finance		2,988	-
Rainbow Club – Coffee Mornings/Summer Lunch		475	-
Rainbow Club – Beetle Drive		160	-
Rainbow Club – Harvest Donations		30	-
Rainbow Club – Christmas Donations		29	-
Sale of Wood and Equipment		-	100
		<hr/> 5,560	<hr/> 700
PAYMENTS			
Church Lightning Conductor		-	1,042
Church and Hall External Decoration		2,490	-
Church and Hall Electrical Bulbs and Fittings		9,092	-
		<hr/> 11,582	<hr/> (1,042)
Excess of Payments over Receipts		(6,022)	(342)
Fund balance at 1 January 2023		617	959
Transfer from St Andrew's Project Fund		6,466	-
Fund Balance at 31 December 2023	15	<hr/> 1,061 =====	<hr/> 617 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Fund

	Note	2 0 2 3 £	2 0 2 2 £
RECEIPTS			
Rainbow Club Money		-	4,514
		<u>-</u>	<u>4,514</u>
PAYMENTS			
Rainbow Club Expenses		1,254	385
Clergy Interview Expenses		88	-
Licensing Service Expenses		392	-
		<u>(1,734)</u>	<u>(385)</u>
Excess payments over receipts		(1,734)	4,129
Fund balance as at 1 January 2023		4,660	531
Fund Balance at 31 December 2023	15	<u>2,926</u> =====	<u>4,660</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

General Fund (St. Andrew)

	Note	2 0 2 3 £	2 0 2 2 £
RECEIPTS			
Donation		-	20
Hiring		24	-
Grant – Botcherby Centre		1,330	-
		<u>1,354</u>	<u>20</u>
PAYMENTS			
General Running Expenses			
Water, heat & light		1,914	1,340
Botcherby Brew Expenses		936	-
		<u>(2,850)</u>	<u>(1,340)</u>
Excess receipts over payments		(1,496)	(1,320)
Fund balance as at 1 January 2023		105	425
Transfer from General Fund		2,000	1,000
Fund Balance at 31 December 2023	15	<u>609</u> =====	<u>105</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

St. Andrews Project (Restricted Fund)

	Note	2 0 2 3 £	2 0 2 2 £
RECEIPTS			
Grant		-	-
		<u>-</u>	<u>-</u>
PAYMENTS			
Expenses		1,300	1,080
		<u>(1,300)</u>	<u>(1,080)</u>
Excess receipts over payments		(1,300)	(1,080)
Fund balance as at 1 January 2023		12,991	14,072
Transfer to Building Fund		(6,466)	-
Fund Balance at 31 December 2023	15	<u>5,225</u> =====	<u>12,992</u> =====

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	Note	2 0 2 3 £	2 0 2 2 £
MONETARY ASSETS			
CASH BALANCES			
Royal Bank of Scotland		85,267	88,736
Royal Bank of Scotland Deposit Account		60	59
		<u>85,327</u>	<u>88,795</u>
		=====	=====
REPRESENTED BY:			
Unrestricted funds:			
General fund (St. John)	15	75,506	70,421
Ministry fund	15	2,926	4,660
General fund (St Andrew)	15	609	105
		<u>79,041</u>	<u>75,186</u>
		-----	-----
Restricted funds:			
Building fund	15	1,061	617
St Andrew's Project	15	5,225	12,992
		<u>6,286</u>	<u>13,609</u>
		-----	-----
		<u>85,327</u>	<u>88,795</u>
		=====	=====

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

..... Chairman

..... Member

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS

	2023 £	2022 £
1. GIFT DAY		
General purpose	15,530	16,215
	<u>15,530</u>	<u>16,215</u>
	=====	=====
2. DONATIONS		
Anonymous Donations	403	20
Online Donations	250	20
In mem. Doreen Kitching Decd.	-	200
Living Word	-	200
Mums & Toddlers	-	313
St. Aidan's Church Carlisle Ladies Group	-	20
	<u>653</u>	<u>773</u>
	=====	=====
3. SOCIAL AND FUNDRAISING EVENTS		
Miscellaneous	694	-
	<u>694</u>	<u>-</u>
	=====	=====
4. GRANTS		
Botcherby Centre	1,330	-
Carlisle Diocesan Board of Finance – LED Challenge	128	-
Carlisle Diocesan Board of Finance – LED	2,988	-
	<u>4,446</u>	<u>-</u>
	=====	=====
5. OLIVE GRAHAM MEMORIAL TRUST		
Balance at 1 January 2023	3,717	3,669
Add interest	171	48
	<u>3,888</u>	<u>3,717</u>
BALANCE AT 31 DECEMBER 2023	=====	=====
6. OTHER INCOME/CREDITS		
Insurance Rebates	1,536	-
	<u>1,536</u>	<u>-</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS

	2023	2022
	£	£
7. MISSIONARY AND OTHER GRANTS		
Leprosy Mission	341	378
Living Word	-	499
C.P.A.S.	55	66
L.C.M.	73	1,025
Langham Partnership	82	50
Carlisle Baptist Church	-	50
Carlisle Food Bank	30	890
Christian Aid	89	69
Compassion UK	79	37
NISCU	45	55
NWGP	423	890
OM	73	121
Samaritans Purse	31	128
Ukraine Appeal	-	470
Retirement Gift-Rev. S Donald	-	310
Carlisle Diocesan Fund	78	-
Carlisle Street Pastors	449	-
MAF	79	-
PERN	500	-
Wisemans	50	-
Bible Society	1042	-
Funeral Donations	-	1,006
	<u>3,519</u>	<u>6,044</u>
	=====	=====
8. CHURCH RUNNING EXPENSES		
Gas	11,751	1,588
Electricity	3,088	792
Water	437	363
Insurance	5,900	5,286
Repairs and maintenance	703	377
Cleaning	1,364	1,287
St Andrews	1,914	1,340
	<u>25,158</u>	<u>11,033</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS

	2 0 2 3	2 0 2 2
	£	£
9. CLERGY EXPENSES AND HOUSING		
Broadband and Landline	474	275
Books and Teaching Materials	-	-
Printing & Stationery	-	271
Interview Expenses	88	-
	<u>562</u>	<u>546</u>
	=====	=====
10. COST OF SERVICES		
Copyright licence	574	532
Communion Cloths	65	-
Licensing Service Expenses	393	-
	<u>1,032</u>	<u>532</u>
	=====	=====
11. BUILDINGS AND NEW EQUIPMENT		
Church Lightning Conductor	-	1,042
Church Kitchen Water Boiler (Sink)	-	270
Botcherby Brew	936	-
Church Electrical Bulbs and Fittings	9,092	-
Church External Decorating	2,490	-
St Andrew's Project (Phase 2)	1,300	1,080
	<u>13,818</u>	<u>2,392</u>
	=====	=====
12. HALL RUNNING COSTS		
Insurance	5,900	5,286
Electricity	1,676	607
Gas	2,681	413
Water	510	421
Cleaning	1,365	1,287
Repairs & Maintenance	1,159	4,947
	<u>13,291</u>	<u>12,961</u>
	=====	=====
13. CHILDREN'S, YOUTH AND DISABILITY WORK		
Interest Transferred to Olive Graham Trust	171	48
Rainbow Club	1,252	385
	<u>1,423</u>	<u>433</u>
	=====	=====

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE ACCOUNTS

	2023		2022	
	£		£	
14. ADMINISTRATION EXPENSES				
FWO envelopes	-		76	
Data protection	35		35	
Audit fee	120		114	
Internet	570		620	
Stationery and toner	36		58	
	<u>761</u>		<u>903</u>	
	=====		=====	
15. BALANCE OF FUNDS				
	As at 1 Jan 2023	Movement in year	Transfers	As at 31 Dec 2023
Unrestricted funds:				
General Fund (St. John)	70,421	7,085	(2,000)	75,506
Ministry Fund	4,660	(1,734)	-	2,926
General Fund (St Andrew)	105	(1,496)	2,000	609
Restricted funds:				
Building Fund	617	(6,022)	6,466	1,061
St Andrew Project	12,991	(1,300)	(6,466)	5,225
	<u>88,794</u>	<u>(3,467)</u>	<u>-</u>	<u>85,327</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 2023.

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

..... 2024