

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

Financial Statements for the year
ended 31 December 2024

Charity Number: 1140781

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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:-

Priest in Charge: Rev. Tudor Boddam-Whetham – Chairman

Churchwardens:-

Stuart Langhorn – also PCC Treasurer

One Position- Vacant

Deanery Synod – Elected members

David Cathcart – Vice Chairman

Moray Henderson

Elected Members:-

Margaret Bell – Vice Chairman – Retired 13th May 2024

Julie Durham – Elected 13th May 2024

Abigail Rothwell – Elected 13th May 2024

Giles Wilson

A PCC Secretary was appointed in February 2024 who is not a PCC member.

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 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 2024

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.

Church members and a retired member of the clergy with a PTO assist the Priest in Charge in his ministry by leading and preaching in church services. There have been visiting clergy as well as members from other churches who have been invited to preach.

Services were held at St. Andrew's on Good Friday, Christmas Eve and a Holy Communion Service on Christmas Day during 2024. Other events were also held as well as a weekly 'warm spot' café.

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.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

All are welcome to attend our regular services. As at April 2024 there were 56 parishioners on the Church Electoral Roll, 34 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 Priest in charge 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 unwell or unable to get out for any reason to keep them in touch with church life. Any Visitor representing the church is DBS checked and receives the necessary Safeguarding training.

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 £105,737 held on unrestricted funds at the end of the year is sufficient to meet our needs well through 2025.

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 £133,388 of which £1,391 was Investment Income and of which £10,382 were Restricted Donations, Fundraising and Grants. Gift Day yielded £29,285 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 (Phase2).

Donors giving through envelopes and standing orders together with cash collections showed an increase from the previous year - £51,858 this past year against £47,224 in the year to 31-12-2023.

A PCC Secretary was appointed to take Minutes and undertake any further administrative tasks on behalf of PCC in February 2024. The appointee is not a member of the PCC.

Hiring receipts amounted to £ 12,157 in the year to 31-12-2024 compared to £10,375 on the previous year. The increase was mainly due to the church building being used as a NHS Vaccination Centre and the increased use of the Church Hall.

£104,914 was spent to provide the Christian ministry from St. John's Church, including the contribution to the Diocesan Ministry Offer which was increased by 4% on the previous year.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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 3% for 2025. The PCC pays its contribution to the Diocese via The Ephesian Fund.

An amount of £1,485 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 as well as further outreach purposes. Grants totalling £1,180 were received from Cumberland Council and Riverside to fund expenditure on community activities held at the church.

St. John's reroofed the Hall Lounge and Kitchen as well as the replacement of some ridging tiles. New Fire door Magnets were also fitted in the Hall. A Grant of £8,300 was received from the Diocesan 'Buildings for Mission' Fund towards the re-roofing.

The net result for the year was an excess of Income over Expenditure of £22,542 in total and a surplus of £27,681 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 £105,737.

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 the invaluable assistance of 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. Tudor Boddam-Whetham (PCC Chairman)

-----2025

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2024 £	2023 £
RECEIPTS			
INCOMING RESOURCES FROM DONORS			
Free will offerings		4,900	7,840
Cash collections and bank credits		46,958	39,384
Gift aid		18,126	13,449
		<hr/> 69,984	<hr/> 60,673
OTHER VOLUNTARY INCOMING RESOURCES			
Gift day general purpose	1	29,285	15,530
Missions and charities		2,179	1,198
Donations	2	4,379	653
Social and fundraising events	3	1,318	694
Haggai		650	750
Ministry Fund		30	-
Grants	4	9,480	4,446
Legacy		-	1,000
		<hr/> 47,321	<hr/> 24,271
INCOME FROM TRUSTS AND INVESTMENTS			
Trust interest	5	200	171
Interest received		1,191	905
		<hr/> 1,391	<hr/> 1,076
INCOME FROM CHARITABLE AND ANCILLARY TRADING			
Wedding and funeral fees		689	167
Hirings		12,158	10,375
Other/Credits	6	1,845	1,536
		<hr/> 14,692	<hr/> 12,078
TOTAL RECEIPTS		<hr/> 133,388 =====	<hr/> 98,098 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TOTAL RECEIPTS AND PAYMENTS ACCOUNT (continued)

	Note	2 0 2 4 £	2 0 2 3 £
PAYMENTS			
GRANTS			
Missions, charities and relief agencies	7	5,732	3,519
 ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH			
Ministry offer		43,680	42,000
Church running expenses	8	23,628	25,158
Clergy expenses and housing	9	1960	562
Cost of services	10	958	1,032
Social meetings	3A	300	-
Buildings and new equipment	11	16,397	12,518
Hall running costs	12	14,085	13,291
Children's, Youth and Disability Work	13	1,466	1,423
Hall Administration	14	1,155	761
		<u>103,629</u>	<u>96,745</u>
 BUILDING PROJECT			
St Andrews	11	1,485	1,300
 TOTAL PAYMENTS		<u>110,846</u> =====	<u>101,564</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

TOTAL RECEIPTS AND PAYMENTS ACCOUNT (continued)

	Note	2 0 2 4 £	2 0 2 3 £
TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS		22,542	(3,466)
(Add)/Less: Excess of receipts over payments/ (excess of Payments over receipts included in other funds)			
Building Fund		(5,170)	(6,022)
Ministry Fund		(955)	(1,734)
General Fund (St Andrew)		(2,674)	(1,496)
St Andrew's Project		(1,485)	(1,300)
		<u>(10,284)</u>	<u>(10,552)</u>
Excess of receipts over payments on General Fund		32,826	7,085
Transfers to / (from) General Fund (St John)		(5,145)	(2,000)
General Fund balance at 1 January 2024	15	75,506	70,421
GENERAL FUND BALANCE AT 31 December 2024		<u>103,187</u> =====	<u>75,506</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Building Fund (Restricted Fund)

	Note	2 0 2 4 £	2 0 2 3 £
RECEIPTS			
Haggai		650	600
Donation – Amicus Group		-	150
Legacy – Michael Watson Decd.		-	1,000
Gift Aid		142	-
Grant – LED Challenge		-	128
Grant – Carlisle Diocesan Board of Finance		8,300	2,988
Rainbow Club – Coffee Mornings/Summer Lunch		1,290	475
Rainbow Club – Beetle Drive		-	160
Rainbow Club – Harvest Donations		-	30
Rainbow Club – Christmas Donations		-	29
		<u>10,382</u>	<u>5,560</u>
PAYMENTS			
Hall roofing		14,736	-
Roofing and gutters		-	2,490
Hall Electrical fittings and bulbs		-	9,092
Hall fire door magnets		816	-
		<u>15,552</u>	<u>11,582</u>
Excess of Payments over Receipts		(5,170)	(6,022)
Fund balance at 1 January 2024		1,061	617
Transfer from St Andrew's Project Fund		3,000	6,466
Transfer from St John's General Fund		2,500	-
Fund Balance at 31 December 2024	15	<u>1,391</u> =====	<u>1,061</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Ministry Fund

	Note	2 0 2 4 £	2 0 2 3 £
RECEIPTS			
Sale of advent books		30	-
		<u>30</u>	<u>-</u>
PAYMENTS			
Rainbow Club Expenses		929	1,254
Clergy Interview Expenses		-	88
Licensing Service Expenses		-	392
Transfer general fund (St John)		56	-
		<u>985</u>	<u>1,734</u>
Excess payments over receipts		(955)	(1,734)
Fund balance as at 1 January 2024		2,926	4,660
Fund Balance at 31 December 2024	15	<u>1,971</u> =====	<u>2,926</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

General Fund (St. Andrew)

	Note	2 0 2 4 £	2 0 2 3 £
RECEIPTS			
Donation		157	-
Hiring		-	24
Social Events		28	-
Gift Aid		15	-
Grant – Botcherby Centre		-	1,330
Grant – Cumberland Council		980	-
Grant – Riverside		200	-
		<u>1,380</u>	<u>1,354</u>
PAYMENTS			
General Running Expenses			
Water, heat & light		3,383	1,914
Botcherby Brew Expenses		672	936
		<u>(4,055)</u>	<u>(2,850)</u>
Excess receipts over payments		(2,675)	(1,496)
Fund balance as at 1 January 2024		609	105
Transfer from General Fund		2,645	2,000
Fund Balance at 31 December 2024	15	<u>579</u> =====	<u>609</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

St. Andrews Project (Restricted Fund)

	Note	2 0 2 4 £	2 0 2 3 £
RECEIPTS			
Income		-	-
		<u>-</u>	<u>-</u>
		-	-
PAYMENTS			
Expenses		1,485	1,300
		<u>(1,485)</u>	<u>(1,300)</u>
		-	-
Excess receipts over payments		(1,485)	(1,300)
Fund balance as at 1 January 2024		5,225	12,991
Transfer to Building Fund		(3,000)	(6,466)
Fund Balance at 31 December 2024	15	<u>740</u> =====	<u>5,225</u> =====

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	Note	2 0 2 4 £	2 0 2 3 £
MONETARY ASSETS			
CASH BALANCES			
Royal Bank of Scotland		107,808	85,267
Royal Bank of Scotland Deposit Account		60	60
		<u>107,868</u>	<u>85,327</u>
		=====	=====
REPRESENTED BY:			
Unrestricted funds:			
General fund (St. John)	15	103,187	75,506
Ministry fund	15	1,971	2,926
General fund (St Andrew)	15	579	609
		<u>105,737</u>	<u>79,041</u>
		_____	_____
Restricted funds:			
Building fund	15	1,391	1,061
St Andrew's Project	15	740	5,225
		<u>2,131</u>	<u>6,286</u>
		_____	_____
		<u>107,868</u>	<u>85,327</u>
		=====	=====

Approved by the Parochial Church Council on 2025 and signed on its behalf by: -

..... Chairman

..... Member

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

	2024 £	2023 £
1. GIFT DAY		
General purpose	29,285	15,530
	<u>29,285</u>	<u>15,530</u>
	=====	=====
2. DONATIONS		
Anonymous Donations	1,000	403
In Memory Joyce Bell Decd	104	-
In memory David Norris Decd	133	-
In memory David Singleton Decd	183	-
In memory Elizabeth Wilson Decd	500	-
Online Donations	1,885	250
Board games	218	-
Hiring refreshments	90	-
Living word	200	-
Botcherby brew	50	-
Christmas service – St Andrew's	11	-
Explorers	5	-
	<u>4,379</u>	<u>653</u>
	=====	=====
3. SOCIAL AND FUNDRAISING EVENTS		
Rainbow club events	1,290	694
St Andrew's – Shrove Tuesday	8	-
St Andrew's Community Cinema Float	20	-
	<u>1,318</u>	<u>694</u>
	=====	=====
3a Booking fee	300	-
	=====	=====
4. GRANTS		
Botcherby Centre	-	1,330
Carlisle Diocesan Board of Finance – LED Challenge	-	128
Carlisle Diocesan Board of Finance – LED	-	2,988
Carlisle Diocesan board of finance - Roof	8,300	694
Cumberland Council – St Andrew's	980	694
Riverside – St Andrew's community BBQ	200	694
	<u>9,480</u>	<u>4,446</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

	2024	2023
	£	£
5. OLIVE GRAHAM MEMORIAL TRUST		
Balance at 1 January 2024	3,888	3,717
Add interest	200	171
BALANCE AT 31 DECEMBER 2024	<u>4,088</u>	<u>3,888</u>
	=====	=====
6. OTHER INCOME/CREDITS		
Insurance Rebate	839	1,536
Bank Charge refund	20	-
Electricity credit	986	-
	<u>1,845</u>	<u>1,536</u>
	=====	=====
7. MISSIONARY AND OTHER GRANTS		
Leprosy Mission	354	341
Living Word	583	-
C.P.A.S.	64	55
L.C.M.	67	73
Langham Partnership	48	82
Eden Valley Hospice In Memory David Singleton Decd	63	-
Carlisle Food Bank	-	30
Christian Aid	59	89
Compassion UK	64	79
NISCU	69	45
NWGP	500	423
OM	60	73
Samaritans Purse	61	31
Hebron Church	1,526	-
Hospice at Home – In memory Joyce Bell Decd	104	-
Carlisle Diocesan Fund	-	78
Carlisle Street Pastors	-	449
MAF	465	79
PERN	-	500
Wisemans	69	50
Bible Society	50	1,042
Houghton PCC	1,526	-
	<u>5,732</u>	<u>3,519</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

	2024	2023
	£	£
8. CHURCH RUNNING EXPENSES		
Gas	8,111	11,751
Electricity	2,214	3,088
Water	435	437
Insurance	6,377	5,900
Repairs and maintenance	1,548	703
Cleaning	1,561	1,364
St Andrews	3,382	1,914
	<u>23,628</u>	<u>25,158</u>
	=====	=====
9. CLERGY EXPENSES AND HOUSING		
Broadband and Landline	549	474
Books and Teaching Materials	129	-
Printing & Stationery	160	-
Interview Expenses	-	88
Motor and travel expenses	1,122	-
	<u>1,960</u>	<u>562</u>
	=====	=====
10. COST OF SERVICES		
Copyright licence	605	574
Communion Cloths	-	65
Licensing Service Expenses	-	393
Motto cards	25	-
Services register	54	-
Christmas advertising	117	-
Christmas refreshments	57	-
Church lunches and student meals	100	-
	<u>958</u>	<u>1,032</u>
	=====	=====

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

	2 0 2 4	2 0 2 3
	£	£
11. BUILDINGS AND NEW EQUIPMENT		
Church visual and sound equipment	173	-
Hall fire door magnets	816	-
Botcherby Brew	672	936
Church Electrical Bulbs and Fittings	-	9,092
Church External Decorating	-	2,490
Hall roofing	14,736	-
	<hr/>	<hr/>
	16,397	12,518
St Andrew's Project (Phase 2)	1,485	1,300
	<hr/>	<hr/>
	17,882	13,818
	=====	=====
12. HALL RUNNING COSTS		
Insurance	6,377	5,900
Electricity	1,649	1,676
Gas	1,638	2,681
Water	391	510
Cleaning	1,465	1,365
Repairs & Maintenance	2,565	1,159
	<hr/>	<hr/>
	14,085	13,291
	=====	=====
13. CHILDREN'S, YOUTH AND DISABILITY WORK		
Interest Transferred to Olive Graham Trust	200	171
Rainbow Club	929	1,252
Explorers	302	-
Students	35	-
	<hr/>	<hr/>
	1,466	1,423
	=====	=====

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

NOTES TO THE ACCOUNTS

	2024	2023		
	£	£		
14. HALL ADMINISTRATION EXPENSES				
Hygiene certificates	24	-		
Postages	34	-		
Copier repair	235	-		
Planning fee	165	-		
Bank charge	20	-		
Data protection	35	35		
Audit fee	126	120		
Internet	515	570		
Stationery and toner	-	36		
	<u>1,155</u>	<u>761</u>		
	=====	=====		
15. BALANCE OF FUNDS				
	As at 1 Jan 2024	Movement in year	Transfers	As at 31 Dec 2024
Unrestricted funds:				
General Fund (St. John)	75,506	32,826	(5,145)	103,187
Ministry Fund	2,926	(955)	-	1,971
General Fund (St Andrew)	609	(2,675)	2,645	579
Restricted funds:				
Building Fund	1,061	(5,170)	5,500	1,391
St Andrew Project	5,225	(1,485)	(3,000)	740
	<u>85,327</u>	<u>22,542</u>	<u>-</u>	<u>107,868</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 2024.

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 2011 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 2011 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

..... 2025