

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

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Financial Statements for the year  
ended 31 December, 2019

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER, 2019**

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## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2019

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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 served during 2019:-

Ex Officio

Incumbent: Reverend Steve Donald - Chairman of PCC

Churchwardens:-

Margaret Bell – Vice Chairman from May 2019.

Position vacant.

Deanery Synod – Elected members:-

Moray Henderson

John Wyllie (Acting treasurer resigned 31 July 2019)

Elected Members:-

Julie Durham

Susan McWilliams – PCC Secretary

Giles Wilson

Co-opted Member on an annual basis

Rob McWilliams

### 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.

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 member's resident outside.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2019

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### **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.

Plans were drawn up for a community cinema once the second stage refurbishment was completed and a parish mission in 2020.

### **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 Centre complex, in Close Street, Carlisle and St. Andrew's Church, Wood Street, Botcherby, Carlisle.

### **Parish Boundaries**

From 1<sup>st</sup> 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. At as March 2019 there were 46 parishioners on the Church Electoral Roll, 31 of which are not resident within the parish.

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

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2019**

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**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 either at their homes or in hospital. Lay members of the congregation also visit all who are sick or unable to get out for any other 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 restricted funds (if possible), which is sufficient to cover emergency situations which may arise from time to time. The balance of £58,220 held on unrestricted funds at the year end is sufficient to meet our needs well through 2020.

**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 £157,564 of which £114 was Investment Income and of which £63,823 were restricted donations. Gift Day yielded £19,795 which will be increased by Gift Aid, to be claimed in 2020, for the continuing work at both churches.

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

Donors giving through envelopes and standing orders together with cash collections was lower than the previous year - £22,228 this past year against £25,345 in the year to 31-12-2018.

The acting PCC Treasurer resigned as from 31 July, 2019. A church member who had previously served as Churchwarden and acting Treasurer agreed to undertake certain financial and administrative duties to assist the Churchwarden and PCC in their duties. Outstanding Gift Aid applications covering the period July to December 2019 inc. will be made in 2020.

Hiring receipts amounted to £3,326 in the year to 31-12-2019 compared to £4,449 on the previous year.

**TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2019**

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An additional £154,404 was spent on the restoration and refurbishment of St. Andrew's Church. This was financed by donations and grants as well as a VAT repayment under the DCMS Listed Places of Worship Scheme. The premises are to be used as part of the Church's mission in the Botcherby area of the parish.

The net result for the year was in excess of payments over receipts of £68,703 in total and £7,335 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 £58,220.

**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 our sole Churchwarden Margaret Bell who has worked so tirelessly on our behalf and all the members of the PCC for their valuable contribution to our ministry and for keeping the church running.

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)

....., 2020

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 1 9 £	2 0 1 8 £
<b>RECEIPTS</b>			
<b>INCOMING RESOURCES FROM DONORS</b>			
Free will offerings		10,420	14,040
Cash collections		11,808	11,305
Gift aid		11,979	3,525
		<hr/>	<hr/>
		34,207	28,870
<b>OTHER VOLUNTARY INCOMING RESOURCES</b>			
Gift day general purpose	1	19,795	29,201
Missions and charities		827	2,019
Donations	2	64,357	102,611
Social and fundraising events	3	-	251
Haggai		625	675
Coffee morning		-	39
Grants	4	9,348	-
Youth		500	450
		<hr/>	<hr/>
		95,452	135,246
<b>INCOME FROM TRUSTS AND INVESTMENTS</b>			
Interest received		87	44
Trust interest	5	27	18
Charges and interest refund		-	-
		<hr/>	<hr/>
		114	62
<b>INCOME FROM CHARITABLE AND ANCILLARY TRADING</b>			
Wedding and funeral fees		632	1,247
Hirings		3,326	4,449
NISCU		110	264
Other/Credits	6	23,723	-
		<hr/>	<hr/>
		27,791	5,960
<b>TOTAL RECEIPTS</b>			
		<hr/>	<hr/>
		157,564	170,138
		=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 1 9 £	2 0 1 8 £
<b>PAYMENTS</b>			
<b>GRANTS</b>			
Missions, charities and relief agencies	7	1,822	5,642
<b>ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH</b>			
Parish share		39,250	38,500
Church running expenses	8	14,529	13,659
Clergy expenses and housing	9	1,303	1,840
Cost of services	10	1,084	340
Social meetings	3A	104	520
Buildings and new equipment	11	2,563	-
Hall running costs	12	10,384	9,417
Youth Work	13	378	424
Hall Administration	15	428	485
Miscellaneous	14	18	23
		<hr/>	<hr/>
		70,041	65,208
<b>BUILDING PROJECT</b>			
St Andrews	11	154,404	5,162
<b>TOTAL PAYMENTS</b>		<hr/>	<hr/>
		226,267	76,012
		=====	=====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 1 9 £	2 0 1 8 £
<b>TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS</b>		<b>68,703</b>	<b>94,126</b>
<b>(Add)/Less:</b> Excess of receipts over payments/(excess of Payments over receipts included in other funds)			
Building fund		<b>(695)</b>	<b>(1,703)</b>
Ministry fund		-	-
General Fund (St Andrew)		<b>198</b>	<b>(1,327)</b>
St Andrew's Project		<b>(60,871)</b>	<b>94,838</b>
		<b>(61,368)</b>	<b>(91,808)</b>
		<b>(7,335)</b>	<b>2,318</b>
General Fund balance at 1 January 2019	16	<b>62,215</b>	<b>59,896</b>
<b>GENERAL FUND BALANCE AT 31 DECEMBER 2019</b>		<b>54,880</b>	<b>62,214</b>
		=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

**Building Fund (Restricted Fund)**

	Note	2 0 1 9 £	2 0 1 8 £
<b>RECEIPTS</b>			
Haggai		625	600
Haggai gift aid		-	75
150 <sup>th</sup> Anniversary gifts		-	-
		<hr/>	<hr/>
		625	675
<b>PAYMENTS</b>			
Roofing and gutters		1,320	1,728
Lighting maintenance		-	650
		<hr/>	<hr/>
<b>TOTAL PAYMENTS</b>		<b>1,320</b>	<b>2,378</b>
		<hr/>	<hr/>
<b>Excess of Payments over Receipts</b>		<b>(695)</b>	<b>(1,703)</b>
Fund balance at 1 January 2019		<b>2,077</b>	<b>3,780</b>
		<hr/>	<hr/>
Fund balance at 31 December 2019	16	<b>1,382</b> =====	<b>2,077</b> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

**Ministry Fund**

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	Note	2019 £	2018 £
Fund balance as at 1 January 2019		531	531
<b>Fund Balance at 31 December 2019</b>	16	<u>531</u> =====	<u>531</u> =====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

**General Fund (St. Andrew)**

	Note	2019 £	2018 £
<b>General Fund (St. Andrew)</b>			
Grants		1,348	-
		<hr/>	<hr/>
		1,348	-
General Running Expenses			
Water, heat & light		1,150	1,144
Repairs and service of Eq.		-	120
4 Life and outreach		-	63
		<hr/>	<hr/>
		(1,150)	(1,327)
Excess receipts over payments		<hr/>	<hr/>
		198	(1,327)
Fund balance as at 1 January 2019		2,611	3,938
Transfer from General Fund		-	-
<b>Fund Balance at 31 December 2019</b>	16	<hr/>	<hr/>
		2,809	2,611
		=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

**St. Andrews Project (Restricted Fund)**

	Note	2 0 1 9 £	2 0 1 8 £
<b>St. Andrews Project (Phase 2)</b>			
Sale of Furniture		200	-
DCMS VAT Claim		23,483	-
Grant		8,000	-
Donations		61,850	100,000
		<hr/>	<hr/>
		93,533	100,000
Expenses		154,404	5,162
		<hr/>	<hr/>
		154,404	5,162
Excess receipts over payments		(60,871)	94,838
Fund balance as at 1 January 2019		94,838	-
		<hr/>	<hr/>
<b>Fund Balance at 31 December 2019</b>	16	<b>33,967</b>	<b>94,838</b>
		=====	=====

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 2019

	Note	2 0 1 9 £	2 0 1 8 £
<b>MONETARY ASSETS</b>			
<b>CASH BALANCES</b>			
Royal Bank of Scotland		<b>93,510</b>	162,212
Royal Bank of Scotland Deposit Account		<b>59</b>	59
		<u><b>93,569</b></u>	<u>162,271</u>
		=====	=====
<b>REPRESENTED BY:</b>			
General fund	16	<b>54,880</b>	62,214
Building fund	16	<b>1,382</b>	2,077
Ministry fund	16	<b>531</b>	531
St Andrews general fund	16	<b>2,809</b>	2,611
St Andrew Project	16	<b>33,967</b>	94,838
		<u><b>93,569</b></u>	<u>162,271</u>
		=====	=====

Approved by the Parochial Church Council on ....., 2020 and signed on its behalf by:-

..... Chairman

..... Member

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## NOTES TO THE ACCOUNTS

	2019 £	2018 £
<b>1. GIFT DAY</b>		
General purpose	19,795	29,201
Gift Aid (Proportion relating to Gift Day)	-	-
	<u>19,795</u>	<u>29,201</u>
	=====	=====
<b>2. DONATIONS</b>		
Sundry donations	1,150	20
North West Partnership	250	-
Bowling Club	100	150
NISCU	500	500
Anonymous Donations	405	400
150 <sup>th</sup> Anniversary	-	320
Houghton & Kingmoor PCC	100	100
Brook Street	2	-
In Mem. Gerald McIntosh	-	936
In Mem. Joyce Scott	-	185
St. Andrew's – Donations	61,850	100,000
	<u>64,357</u>	<u>102,611</u>
	=====	=====
<b>3. SOCIAL AND FUNDRAISING EVENTS</b>		
Moving Mountains	-	96
Holy Chefs	-	155
	<u>-</u>	<u>251</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## NOTES TO THE ACCOUNTS

	2019 £	2018 £
<b>3A. SOCIAL AND FUNDRAISING COSTS</b>		
Moving Mountains	-	175
Outreach	-	345
St Andrew's BBQ Outreach	104	-
	<u>104</u>	<u>520</u>
	=====	=====
<b>4. GRANTS</b>		
Carlisle Diocese Board of Finance	8,000	-
CN Group Fund	1,000	-
Summer Calling Grassroots Fund	348	-
	<u>9,348</u>	<u>-</u>
	=====	=====
<b>5. OLIVE GRAHAM MEMORIAL TRUST</b>		
Balance at 1 January 2019	3,624	3,606
Add interest	27	18
	<u>3,651</u>	<u>3,642</u>
	=====	=====
<b>6. OTHER INCOME/CREDITS</b>		
DCMS VAT Repayment Claim	23,483	-
Sale of St Andrew Furniture	200	-
Utility Credit	40	-
	<u>23,723</u>	<u>-</u>
	=====	=====



## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## NOTES TO THE ACCOUNTS

	2019 £	2018 £
<b>7. MISSIONARY AND OTHER GRANTS</b>		
Leprosy mission	277	174
Bible Society	53	1,848
C.P.A.S.	31	75
L.C.M.	90	65
Wiseman	57	48
NISCU	49	86
Christian Aid Coffee Morning	77	80
Samaritans Purse	46	150
Compassion UK	53	39
Operation Mobilisation	1,089	69
Lymphoma Association	-	408
Eden Valley Hospice	-	238
Weekly Breakfast Club	-	100
Keswick Ministries	-	1,725
British Legion	-	40
Alzheimer Society	-	497
	<u>1,822</u>	<u>5,642</u>
	=====	=====
<b>8. CHURCH RUNNING EXPENSES</b>		
Gas	2,338	1,761
Electricity	780	590
Water	242	216
Insurance	5,452	4,383
Repairs and maintenance	3,540	4,311
Cleaning	1,131	1,134
St Andrews	1,046	1,264
	<u>14,529</u>	<u>13,659</u>
	=====	=====
<b>9. CLERGY EXPENSES AND HOUSING</b>		
Car expenses	194	387
Broadband	402	420
Books and Teaching Materials	177	214
Printing & Stationery	530	819
	<u>1,303</u>	<u>1,840</u>
	=====	=====

## FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2019

## NOTES TO THE ACCOUNTS

	2019 £	2018 £
<b>10. COST OF SERVICES</b>		
Copyright licence	239	232
Communion wine	-	15
Parochial Fees – Net Cost	795	-
Sundry	-	93
Preaching Gratuity	50	-
	<u>1,084</u>	<u>340</u>
	=====	=====
<b>11. BUILDINGS AND NEW EQUIPMENT</b>		
Sound System	2,563	-
St Andrew's Project (Phase 2)	154,404	5,162
	<u>156,967</u>	<u>5,162</u>
	=====	=====
<b>12. HALL RUNNING COSTS</b>		
Insurance	5,452	4,383
Electricity	942	834
Gas	2,338	1,760
Water	239	198
Cleaning	1,130	1,236
Repairs & Maintenance	283	1,006
	<u>10,384</u>	<u>9,417</u>
	=====	=====
<b>13. YOUTH WORK</b>		
Youth Bibles	251	-
Weekend Away	-	346
Sundry Mission Support	-	60
Interest Transferred to Olive Graham Trust	27	18
PCC Support	100	-
	<u>378</u>	<u>424</u>
	=====	=====
<b>14. MISCELLANEOUS</b>		
Christmas parcels	12	23
Deanery Synod Levy	6	-
	<u>18</u>	<u>23</u>
	=====	=====

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2019

## NOTES TO THE ACCOUNTS

	2019 £	2018 £	
<b>15. ADMINISTRATION EXPENSES</b>			
Office supplies	31	26	
FWO envelopes	-	68	
Data protection	35	35	
Audit fee	96	90	
NISCU Internet	266	266	
	<hr/> 428	<hr/> 485	
	=====	=====	
<b>16. BALANCE OF FUNDS</b>			
	As at 1 January 2019	Movement in year	As at 31 December 2019
General Fund (St. John)	62,215	(7,334)	54,881
Building Fund (Restricted)	2,077	(695)	1,382
Ministry Fund	531	-	531
General Fund (St Andrew)	2,611	197	2,808
St Andrew Project (Restricted)	94,838	(60,871)	33,967
	<hr/> 162,272	<hr/> (68,703)	<hr/> 93,569
	=====	=====	=====

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 2019.

**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

....., 2020