

# The Parochial Church Council of The Ecclesiastical Parish of St John the Baptist, Clarendon Park, Leicester

Registered charity number: 1178009

## Annual Report and Financial Statements of the Parochial Church Council Year Ended 31 December 2019

### **Incumbent**

Reverend John (Sami) Lindsey  
Church Office  
4A Clarendon Park Road  
Leicester  
LE2 3AD

### **Bankers**

NatWest Bank Plc  
5 The Parade  
Oadby  
LE2 5BB

CAF Bank  
25 Kings Hill Avenue, Kings Hill  
West Malling. ME19 4JQ

## St John the Baptist Church Leicester Annual Report Year Ended 31 December 2019

The trustees present their report and financial statements for the charity year ending 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual reports and financial statements of the Charity.

### Administrative information

St. John's Church is situated on Clarendon Park Road just south of the centre of Leicester. It is part of the Diocese of Leicester within the Church of England. The correspondence address is St John the Baptist Church, 4a Clarendon Park Rd, Leicester, LE2 3AD

### Governance

Incumbent Revd. Sami Lindsey (Chair of PCC until Autumn 2019)  
Associate Vicar Revd. Chris Beaumont (Chair of PCC from Autumn 2019)  
Curate Revd. Jon Tearne (June 2019)  
Reader Sheila Roberts  
Wardens John Coffee (Since April 2015)  
Piers Lindley (From April 2013 to April 2019)  
Fiona Aldridge (Since April 2019)  
Deanery Synod Members John Coffee, Sheila Roberts (Reader)

### Parochial Church Council (PCC) Members 2019/20

Members	Designation	Term of Office
<b>Ex-officio members</b>		
Chris Beaumont	Associate Vicar	Ex-officio
Revd Sami Lindsey	Parish Priest	Ex-officio
Sheila Roberts	Reader Minister	Ex-officio
Fiona Aldridge	Churchwarden (St John's)	Ex-officio
John Coffee	Churchwarden (St John's)	Ex-officio
Jon Tearne	Curate	Ex-officio
<b>Elected Members</b> (Must be on the Electoral Roll of Parish to be eligible for election)		
1. Eve Angell	Elected	2019-2022
2. Claire Ambrose	Elected	2019-2020
3. Michael Wilkinson	Elected	2017-2020
4. Rachel Lowe	Elected	2017-2020
5. Kate Aldridge	Elected	2018-2021
6. Trevor Welch	Elected	2017-2020
7. Jason Semeraro	Elected	2017-2020
8. Rachel Kellett	Elected	2019-2022
9. Piers Lindley	Elected	2019-2022

Eve Angel, Claire Ambrose, Rachel Kellett and Mike Wilkinson have informed us of their desire to step down from PCC. We sincerely thank them for their commitment, contribution and service in this vital capacity.

## **St John the Baptist Church Leicester Annual Report Year Ended 31 December 2019**

### **PCC Officers**

Chairman Sami Lindsey (to Sept 2019), Chris Beaumont (from Sept 2019)  
Vice Chairman John Coffee  
Secretary Claire Ambrose  
Treasurer Paul Jordan (through 2019, now Carole Miller)

### **Structure, Governance and Management**

The PCC is a body corporate (Church Representation Rules 2020) and a charity registered with the charity commission (reg. Charity no.1178009 ). The method of appointment of PCC members is set out in the Church Representation Rules. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. The 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 the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met ten times during the year and was fully quorate at each meeting. The PCC has one committee, the Standing Committee made up of Incumbent, Wardens and PCC Secretary.

### **Risk Review**

Our local Safeguarding Co-ordinators are:

Children and Youth coordinator Sharon Leeson [sleeson@sjbchurch.co.uk](mailto:sleeson@sjbchurch.co.uk)

Safeguarding coordinator Fran Oloto [f.oloto@btinternet.com](mailto:f.oloto@btinternet.com)

Independent coordinator Dawn Diggle [ddiggle@sjbchurch.co.uk](mailto:ddiggle@sjbchurch.co.uk)

Safeguarding Policies were renewed and adopted in Nov 2019 to reflect updated national policy from the Church of England.

### **Aims and Purposes**

The PCC of St John the Baptist Church is responsible for cooperating with the Incumbent to promote the ecclesiastical parish and the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the maintenance and management of the Church buildings and attached Parish Centre.

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community at St. John's. The PCC maintains an overview of worship in the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament. When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we seek to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing as disciples of Jesus Christ.
- Provision of pastoral care.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St. John's and the attached Parish Centre.

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## Review of the Year

2019 was a year of transition. At the end of 2017, St John the Baptist church was designated by the diocese as a Resourcing Church. The Resourcing Church (RC) Programme effectively began in summer 2018. But it was in 2019 that the programme began to take shape.

In Feb 2019, Bishop Martyn Snow, attended for an official 'Launch Service'. He preached and commissioned the church as a Resourcing Church. The RC journey was underway; the PCC recognised three key transitions necessary to fulfil the RC mandate.

A number of key tasks and activities were identified that were necessary to enable St John's to achieve this transition. These included:

- Continued refinement of vision and values
- Establishing core leadership team
- Building wider staff team
- Engaging, developing and enabling key leaders in the church
- Developing vision and strategy for mission and discipleship
- Renewing & developing buildings
- Prayer!

The period from Jan to Sept was seen as key in achieving focus and traction on each of these, though by no means completing them all. So, during that period, there were some staffing changes among those who formed the core leadership team of St John's:

The Revd. Chris Beaumont was appointed as Associate Vicar and moved with his family (wife Cat and three children) to Leicester and started work in June 2019.

The Revd. Jon Tearne joined us as Planting Curate and moved to Leicester with his family (wife Beth and Elyana) in May 2019.

Adam Simmonds who had served as Operations Manager and Buildings Development Manager came to the end of his fixed term contract and Chris (ordinand) and Kate Szejnmann (Children and Schools Worker) moved on – Chris to become Curate at Holy Trinity and Kate to become an ordinand.

These staffing movements represented a significant change at the heart of St John's and much focus in the balance of the year was given to properly 'onboard new staff members and build and develop the core leadership team.

In addition to this, Adam Simmonds oversaw the commencement of key buildings changes. These are detailed under the Fabric Section of the Report. The most significant change was the replacement of our pews with flexible seating. This has made a significant difference to how we can use the church during the week. In addition, we have installed new lighting and carpet. Our thanks to all who contributed so generously in raising over 20,000 pounds to make this possible. We also held two sessions with key leaders from church (May and November) which were very constructive and helpful occasions to engage key people in discussion around vision and values.

In early Sept 2019 we held Vision Sunday. We articulated a sense of being like the Israelites on the banks of the river Jordan – a key transitional point in the life of the nation of Israel. Given the transitional changes that had taken place since the start of the year, it felt like the start of a new phase in the mission and ministry of St John's which we termed St John's 2.0. We followed this service with a Party to celebrate this launch.

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On vision Sunday, we articulated our vision and values as detailed in the graphic above. And we reminded ourselves of the five commitments of being a Resourcing Church:

1. resourcing mission/ministry beyond their own parish
2. 'generous givers' through the deployment of finance and people to help others – sustainability in 10 years
3. establishing a culture of church planting/fresh expressions of church - every 1-2 years
4. identifying, equipping and sending leaders and people in mission
5. partnership

In addition to all the above, we also engaged in the following activities...

**Presence:** the frequency of presence was increased in the Autumn term to three times per month, twice in St John's, once on the Oadby University Campus. This was led by our 'church planting curate'.

**Sunday Mornings:** Both the 9 and 1030 services continued to develop. We are pleased that Paul Wilcox our organist is playing more frequently at the 9 which adds richness to the service. Numbers have remained steady at this service. At the 1030 we have revised and simplified our service structure, moved the service start time (to 1045) to allow time to gather and have tea/coffee before the service and continued to develop prayer ministry and sung worship. We have a growing team of people who lead and preach at the services. Children's work continues to develop (details below). We temporarily suspended 'Tiny Sparks' in the Autumn due to lack of numbers of children, but plan to reintroduce. After rapid growth in Autumn 2018, the 1030 average attendance has reduced slightly but remained healthy.

**Students:** following the appointment of a 'volunteer' student ministry lead, we began a programme of activities focused on reaching students.

**Mid-Week:** increased frequency of Embrace (creative group for isolated people), introduce small Groups and fortnightly Holy Communion.

**Foodbank** – became distribution centre for Foodbank – launched weekly timeslot.

**Alpha** – Ran evening Alpha in Spring term with over 50 participants. Several people came to faith and have continued in small groups. Launched day-time in Autumn term with around 25 people involved, several people came to faith or deepened their faith and are now in small groups.

**Buildings** – continue implementation of Phase I (power, lighting and garden), launch phase II (key masonry repair, heating, flooring, glazing of doors and chapels, etc.)

**Friday Sparks** – Mother and toddler group grew and expanded with around 70 people attending each week.

**Easter Mission** – sought to pray for and bless people on Queens Road and at school gate - approached nearly 100 people and prayed for between 60-80 men.

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## **Staffing**

Many people contribute time, money, energy and passion to the mission and ministry of St John's, both paid and unpaid. We do not want a false dichotomy between paid staff and volunteers, we all serve, we are all part of the church family. Some are paid because the level or consistency of service required in their role means that they can't undertake paid employment elsewhere.

It is a core value of ours to raise up, release and develop pioneer leaders of mission and ministry and we continue to develop our leadership development strategy and pipeline.

## **Volunteers**

We want to thank everyone who contributes to the mission and ministry of St John's on a voluntary basis. In particular.... Claire Ambrose, Gill Al Nowaihi, Piers Lindley, Shirley Parsons, Vikkii Antill, Kelvin Diggle, Dan and Anne Dooley, Will and Jess Renner, Ben Carpenter, Mercy Eitaio, Liam McCarthy and all the Welcome and chair setup team (you know who you are!).

## **Paid Staff**

There was significant change in the staff team within St John's over 2019. Several positions were funded with Resourcing Church monies, others from general funds.

### **Resourcing Church Funded Positions**

Rev'd Chris Beaumont appointed as Associate Vicar June 2019.

Rev'd Jon Tearne appointed as planting curate June 2019.

Mack Deptula appointed as Part-time Finance Analyst – September 2019.

Alla Mykhailenko (July 2019), Alison Solano (Sept 2019) and Abi Graham (nee Grylls, Spring 2019) completed internships.

Alison Solano, Peter Dines and Jon Maddern were kept/taken on as interns (Sept 2019).

## **Church Funded Roles & Ordinands**

Grace McSharry was appointed as volunteer Student and Young Adults Ministry Lead – August 2019. Chris Szejnmann completed his ordinand placement with us and moved to Holy Trinity to be Curate – June 2019.

Kate Szejnmann left her post as part time Children and Schools Worker to begin training for ordination – July 2019.

Adam Simmonds came to the end of his fixed-term contract as Operations and Buildings Development Manager – August 2019.

Ian Aldridge came to the end of his part-time, fixed-term contract as Premises and Production Support Officer – July 2019.

We give thanks for the contribution of all staff who have contributed or continue to contribute to the mission and ministry of St John's.

## **Achievements and Performance**

At least two services were held on each Sunday, three on the Sunday's when our evening Presence service was held. In Addition we had a full programme at Christmas and Easter and ran 16 services for St John the Baptist Primary School.

## Who is part of our Worshipping Community?

Number of people who worship regularly in our community...

### Church Attendance on a 'usual' Sunday in 2019

A 'usual' Sunday is one which is not a major festival, during a major holiday period and when at least one service is held. Please do not count the same person multiple times on the same day.

Adults (age 16+)	102	Children & Young People (up to age 15)	54
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### Worshipping community as it was at the end of 2018

Children (0-10)	Young People (11-17)	Adults (18-69)	Adults (70+)	Total
60	23	173	52	342

### Occasional Offices 2019

Baptisms, confirmations, marriages and funerals held in 2019.	Infants (<1 year)	Children (1-4 years)	Children (5-12 years)	Youth/ adults (13+)
Number of persons baptised	4	1	2	3
Number of couples married in your church in 2019				5
Number of deceased for whom a full funeral service was held at your church				2
Number of deceased for whom a full funeral service was conducted by a member of your ministry team (including Reader, stipendiary clergy, none stipendiary clergy and retired clergy) at a crematorium or cemetery, excluding committal only & burial of ashes only				2

## Financial Performance

*'...God is able to bless you abundantly, so that in all things at all times, having all that you need, you will abound in every good work...Now he who supplies seed to the sower and bread for food will also supply and increase your store of seed and will enlarge the harvest of your righteousness. You will be enriched in every way so that you can be generous on every occasion, and through us your generosity will result in thanksgiving to God.'*

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## **General Principles and Background**

Generosity is one of our core values. Being a RC is about sending out and giving away out of all that God has given us: sending people, leaders, money to make disciples, stimulate kingdom growth and revitalise other churches. As a RC, we have received investment money that comes from the Central Church of England. This is provided to 'prime the pump' and help us 'gear-up' for this call and mandate. It's also a long-term goal that we become financially sustainable over a 12-year period. There are some key principles the PCC take seriously to guide our growth:

- We seek to build a 'culture' of generosity so that as individuals and collectively we are generous with our time, money and people
- We develop a five-year financial plan so we are clear about the financial cost of realising our vision
- We invest in growth and prune where there is no growth
- We build our plans based on faith and measured risk balanced with financial good practice and prudence
- We are rigorous in our financial discipline, taking seriously our role as stewards of what God has given us.

The PCC have developed and are continuing to refine a five-year financial plan in order to realise our God-given vision and call. The plan will enable to both build up St John's (resource the centre) and send out and give away. It will deliver one church revitalisation and help us plan for another, sustainably established key ministries (children, young people, young adults, etc), gear us up operationally to be a sending church and higher levels of built in financial resiliency. The plan assumes a roughly 10-12% year on year growth in income. And will require the on-going generosity and in some cases sacrifice.

Its within the context of this background that we review our 2019 finances.

## **2019 Financial Report Commentary**

Firstly a couple of general and technical point. Our reports have been prepared on a 'cash basis'. We have been advised by our treasurer to switch to 'accrual accounting' which we are now in the process of doing. Cash based accounting makes no allowance for timing which means that costs/income relating to previous years can fall in this years accounts and costs/income for this year can fall into next year. This can sometimes skew the figures significantly which is the case in 2019. Also, these accounts have not yet been independently examined which is a step we are required to take under charity law as a safeguard against malpractice. We have identified our independent examiner and the examination will be complete in line with statutory timeframes.

The bottom line of the 2019 accounts reports a deficit of 89,497 and a significantly reduced cash balance at the bank of 18,489. There are two main reasons for this, firstly timing, there were a number of items of income and expenditure relating to 2018 reported in 2019 and relating to 2019 that will be reported in 2020 due to cash based accounting. Secondly, the PCC made a decision to spend restricted funds held in reserve on both buildings and the salary of our Operations and Buildings Development Manager. However, had we reported our accounts on an accruals basis, based on our operating income and expenditure, we still would have reported a deficit of between 10-15,000 pounds. This was due to lower than expected income from donations and higher than expected costs on various lines, but most significantly, increased hospitality costs due to serving coffee before and after church and the costs of housing our Worship and Media Coordinator.

Obviously any deficit is concerning and not desirable, but the PCC have allowed it on the basis that we were investing for growth and that we have planned carefully for 2020 to prevent further deficit.

Church income is relatively simple, it is made up largely of congregational giving, with some additional supplementary income via lettings income and grant. Its important to know that we are not 'funded' by the diocese or the government. Planned giving and collections were slightly higher in



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2019 compared to 2018 as were lettings. We received grant income from Resourcing Church and the diocesan growth fund. Resourcing Church monies largely funded our intern programme and covered expenses for the Associate Vicar and Planting Curate and some minor new ministry start up costs. The Growth Fund grant was to part fund the Youth Worker position.

Additionally, we received over 20,000 of restricted giving and a grant from the Diocesan Capital Fund towards our Phase 1 building plans which largely paid for swapping pews with chairs.

‘Operational Church Expenditure’ falls mainly into 4 categories:

- Parish Contribution – costs paid to the diocese as a contribution towards the cost of having a full-time minister
- Staffing – salaries and accommodation for staff and interns
- Ministry Expenses – children, young people, evangelism and discipleship
- Other – Building maintenance, running services, office costs, etc.

In 2019 we made a parish contribution of 42,000 which was 2,000 higher than the previous year. Previously our parish contribution has growing by double digit percentage growth year on year and in the spirit of partnership and generosity (both core values of ours), we are committed to on-going growth of Parish Contribution. In 2020 we plan to make a parish contribution of 48,000. The Diocese recommend a parish contribution of 60,000 for each full-time minister, so clearly we have some way to go.

**Staffing** – as mentioned, staffing costs were high due to spending restricted funds on the Operations and Buildings Development Manager salary and spending RC grant income on interns. Staffing costs will significant reduce in 2020.

**Ministry Expenses** – are disproportionately low and remained at similar levels to 2018. It’s the intention of PCC to increase what we spend on key ministries and growth.

**Other** – Utility bills and hospitality costs were higher than expected due to increased use of the church building for mission and ministry and serving coffee on a Sunday morning.

The year end cash balance and reserves position is a concern for PCC. We do not hold reserves in line with our Reserves policy. PCC is working with the Diocesan Board of Finance and Generosity Enablement team on an agreed plan to address this situation. We expect to be able to build up reserves over the next few years as part of our strategy to increase financial resilience.

## **Future**

Looking ahead to 2020, the PCC have set a budget with a small surplus.

In summary, we thank God for the generosity of our people, and for the kingdom investment we have been able to make through the mission and ministry of St John’s.

## **Reserves Policy**

It is not the intention of the PCC to hold large amounts of reserves for Investment purposes, it believes the church resources should be used for the work of God’s kingdom as they are provided to us. However it is recognised that it is prudent to keep some general reserves in to cover primary operational costs in the event of an unforeseen reduction in income or increase in expenditure. It is the policy of the PCC to hold reserves equivalent to three months core operating costs (gross salaries and essential operating costs) at any one time.

## **Signed**

**Sami Lindsey**  
Incumbent

**John Coffee**  
Warden

**Fiona Aldridge**  
Warden

## SECTION A - INDEPENDENT EXAMINERS REPORT

Report to the trustees / members of - The Parochial Church Council  
St John The Baptist, Clarendon Park, Leicester.

Charity Nr - 1178009

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2019.

### **Responsibilities and Basis of Report**

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

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

### **Independent Examiners Statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts 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 order to enable a proper understanding of the accounts to be reached.



Timothy O'Donovan BSc

06/04/2021

29 Southernhay Close  
Stoneygate  
Leicester  
LE2 3TW

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**CASH BASIS INCOME STATEMENT**

	<i>notes</i>	<b>Un Restricted 2019</b>	<b>Restricted 2019</b>	<b>Total 2019</b>	<b>Un Restricted 2018</b>	<b>Restricted 2018</b>	<b>Total 2018</b>
<b>INCOME from:</b>							
<b>Voluntary Income</b>	<b>2a</b>	118,374	44,591	162,965	120,587	28,666	149,253
<b>Activites for Generating Funds</b>	<b>2b</b>	16,570	-	16,570	16,844	-	16,844
<b>Income from Charitable Activites</b>	<b>2c</b>	31,070	304	31,374	21,244	-	21,244
<b>Other income</b>	<b>2d</b>	4,097	-	4,097	7,495	-	7,495
<b>TOTAL</b>		<b>170,111</b>	<b>44,895</b>	<b>215,006</b>	<b>166,170</b>	<b>28,666</b>	<b>194,836</b>
<b>EXPENDITURE on:</b>							
<b>Charitable Expenditure</b>							
<b>Mission and Ministry</b>	<b>3a</b>	172,629	279	172,908	79,383	-	79,383
<b>Property, Management and Admin</b>	<b>3b</b>	77,820	53,775	131,595	79,047	48,020	127,067
<b>TOTAL</b>		<b>250,449</b>	<b>54,054</b>	<b>304,503</b>	<b>158,430</b>	<b>48,020</b>	<b>206,450</b>
<b>CASH BASIS NET INCOME (EXPEDNITURE)</b>		(80,338)	(9,159)	(89,497)	7,740	(19,354)	(11,614)
<b>Transfers between funds</b>		13,750	(13,750)	-	20,000	(20,000)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(66,588)</b>	<b>(22,909)</b>	<b>(89,497)</b>	<b>27,740</b>	<b>(39,354)</b>	<b>(11,614)</b>
<b>RECONCILIATION OF FUNDS:</b>							
<b>Total funds brought forward</b>	<b>4</b>	74,950	33,036	107,986	47,210	72,390	119,600
<b>Total funds carried forward</b>		<b>8,362</b>	<b>10,127</b>	<b>18,489</b>	<b>74,950</b>	<b>33,036</b>	<b>107,986</b>

# St John The Baptist Church Leicester Annual Report

## Year Ended 31 December 2019

### NOTES TO THE FINANCIAL STATEMENTS

#### 1 ACCOUNTING POLICIES

St John the Baptist Church, Clarendon Park, Leicester is an unincorporated charity registered in England and Wales. The address of the charity is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006.

The charity is a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulation 2008 only to the extent required to provide a "true and fair view". This departure has involved following the Accounting and Reporting by Charities. Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared as a going concern under the historical cost convention except for the valuation on investment assets where appropriate, which are shown at market value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The financial statements for 2019 and 2018 comparatives have been prepared on a cash basis. Cash Accounting records revenue and expenditure when they are actually received and made.

The significant accounting policies applied in the preparation of these financial statements are set out below.

#### **Funds**

General funds represent the funds of the PCC that are not subject to any restriction regarding their particular use and are available for application on the general purposes of the PCC.

Funds designated for a particular purpose by the PCC are also unrestricted.

Funds received that are subject to a restriction are held in a separate fund and used only for that purpose.

Where monies given for a restricted capital purpose are expended, the asset is no longer viewed as restricted and an appropriate transfer is made to the General Fund. This includes the payment of any related mortgage liability.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

#### **Incoming Resources**

##### *Voluntary income and capital sources*

Collections are recognised when received by or on behalf of the PCC. Planned giving under Gift Aid is recognised only when received. Income tax on Gift Aid donations is recognised when the income is recognised.

##### **Other ordinary income**

Rental income from the letting of church premises is recognised when the rental is due.

##### **Income from investments**

Interest is accounted for as it accrues.

##### **Gains and losses on investments**

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December in each year.

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## Year Ended 31 December 2019

### NOTES TO THE FINANCIAL STATEMENTS

#### 1 ACCOUNTING POLICIES (continued)

##### Resources used

###### *Grants*

Grants and donations are accounted for when paid, or when awarded if that award creates a binding obligation on the PCC.

###### *Allocation of Costs*

Costs have been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The PCC is exempted from tax under s.505 ICTA 1988, as a registered charity (reference 1132601).

##### Fixed assets

###### *Consecrated land and buildings and movable church furnishings*

The value of these assets is excluded from the accounts by virtue of s.96(2)(a) of the Charities Act 2011. Any expenditure, whether maintenance or improvement, is written off to revenue in the year it arises.

##### Current assets

Cash held at Bank accounts and Payment processing platforms at 31.12.2019 are as follows:

	2019	2018
NatWest	9,220	107,181
CAF	9,269	737
Stripe	-	68
	<u>18,489</u>	<u>107,986</u>

There are no unpresented cheques at the end of 2019.

##### Creditors : Amounts falling due within one year

	2019	2018
Creditors for goods and services	589	180
Other Creditors	13,236	40,812
Accrued expenses	1,670	4,144
	<u>15,495</u>	<u>45,136</u>

With in Other creditors is a voluntary contribution of the Parish Share to the Diocese of Leicester of £ 13,000 in 2019, (£40,000 2018).

##### Minimun lease payments under non-cancellable operating leases fall due as follows:-

	2019	2018
Within one year	617	823
Between one and five years	-	617
	<u>617</u>	<u>1,440</u>

##### Pension Costs

The PCC as 'Employer' has an auto enrolment pension scheme with the Peoples Pension. All qualifying employees are automatically enrolled on the scheme and non-qualifying employees offered to enrol, at the start of their employment. Contributions are made by both employer and employee into the scheme according to their staff contract. Employers continuing responsibility and duties will be undertaken.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**COMPLETED ON A CASH BASIS**

	Un Restricted Funds 2019	Restricted Funds 2019	Total 2019	Un Restricted Funds 2018	Restricted Funds 2018	Total 2018
<b>2 INCOME</b>						
<b>2a Voluntary Income</b>						
Regular Donations	31,298	25,763	57,061	39,686	8,666	48,352
One Off Gifts	8,237	-	8,237	4,779	-	4,779
Parish Giving Scheme	58,047	-	58,047	55,532	-	55,532
Gift Aid Received	20,092	5,078	25,170	18,990	-	18,990
Grants	700		700	1,600	-	1,600
Diocese Grant Income	-	13,750	13,750	-	20,000	20,000
	<u>118,374</u>	<u>44,591</u>	<u>162,965</u>	<u>120,587</u>	<u>28,666</u>	<u>149,253</u>
<b>2b Activites for Generating Funds</b>						
Room Hire	16,570	-	16,570	16,844	-	16,844
	<u>16,570</u>	<u>-</u>	<u>16,570</u>	<u>16,844</u>	<u>-</u>	<u>16,844</u>
<b>2c Income from Charitable Activites</b>						
Charitable Activies	8,606	-	8,606	3,198	-	3,198
Resource Church	22,464	-	22,464	18,046	-	18,046
Hardship Fund	-	304	304	-	-	-
	<u>31,070</u>	<u>304</u>	<u>31,374</u>	<u>21,244</u>	<u>-</u>	<u>21,244</u>
<b>2d Other income</b>						
Rental Property	3,620	-	3,620	-	-	-
LPW Grant for VAT	477	-	477	7,495	-	7,495
	<u>4,097</u>	<u>-</u>	<u>4,097</u>	<u>7,495</u>	<u>-</u>	<u>7,495</u>
<b>TOTAL</b>	<u><b>170,111</b></u>	<u><b>44,895</b></u>	<u><b>215,006</b></u>	<u><b>166,170</b></u>	<u><b>28,666</b></u>	<u><b>194,836</b></u>

**St John The Baptist Church Leicester Annual Report**  
**Year ended 31 December 2019**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**COMPLETED ON A CASH BASIS**

	Un Restricted	Restricted		Un Restricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2019	2019	2019	2018	2018	2018
<b>EXPENDITURE</b>						
<b>Charitable Expenditure</b>		-				
<b>3a Mission and Ministry</b>						
Mission Giving	4,086	-	4,086	4,651	-	4,651
Parish Share	70,000	-	70,000	-	-	-
Compassion Ministries	-	-	-	-	-	-
Students, Courses, Alpha & Evangelism	2,923	-	2,923	1,347	-	1,347
0-18 Ministies	4,408	-	4,408	1,666	-	1,666
Staff Training	1,813	-	1,813	2,512	-	2,512
Intern Costs	21,959	-	21,959	14,711	-	14,711
Church Events	490	-	490	347	-	347
Hospitality & Gifts	3,171	-	3,171	3,045	-	3,045
Christian Conferencing	1,259	-	1,259	-	-	-
Church Services	5,817	-	5,817	4,706	-	4,706
Church Fees i.e. weddings	-	-	-	149	-	149
Hardship Fund	-	279	279	-	-	-
Ministerial Salaries and expenses	56,703	-	56,703	46,249	-	46,249
	<u>172,629</u>	<u>279</u>	<u>172,908</u>	<u>79,383</u>	<u>-</u>	<u>79,383</u>
<b>3b Property, Management and Admin</b>						
Church Utilities and Cleaning	24,311	-	24,311	17,959	-	17,959
Church Repairs	4,315	36,354	40,669	19,946	20,083	40,029
Technical maint & Equipment	1,708	-	1,708	1,254	-	1,254
Travel Expenses	986	-	986	4,075	-	4,075
Admin Staff Salaries	23,177	17,421	40,598	20,360	27,937	48,297
Rental Property Costs	15,634	-	15,634	8,974	-	8,974
Office Expenses	3,364	-	3,364	4,048	-	4,048
Computer Software & Licence Fees	2,347	-	2,347	1,464	-	1,464
Professional Fees	1,320	-	1,320	863	-	863
Banks Charges and Stripe Fees	658	-	658	104	-	104
	<u>77,820</u>	<u>53,775</u>	<u>131,595</u>	<u>79,047</u>	<u>48,020</u>	<u>127,067</u>
<b>TOTAL</b>	<u><b>250,449</b></u>	<u><b>54,054</b></u>	<u><b>304,503</b></u>	<u><b>158,430</b></u>	<u><b>48,020</b></u>	<u><b>206,450</b></u>

**St John The Baptist Church Leicester Annual Report**  
**Year ended 31 December 2019**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**4 SUMMARY OF FUND MOVEMENTS**

	notes	Fund balances brought forward £	Income	Expenditure £	Transfers £	Fund balances carried forward £
<b><u>Restricted funds:</u></b>						
Hardship Fund		-	304	(279)	-	<b>25</b>
Buildings Development Fund	<b>4a</b>	33,036	30,841	(53,775)		<b>10,102</b>
Compassion Fund		-	-	-		-
Youth Leader Fund	<b>4b</b>	-	13,750		(13,750)	-
Church Plant Fund						
		<u>33,036</u>	<u>44,895</u>	<u>(54,054)</u>	<u>(13,750)</u>	<u><b>10,127</b></u>
<b><u>Unrestricted funds:</u></b>						
General funds		74,950	170,111	(250,449)	13,750	<b>8,362</b>
		<u>74,950</u>	<u>170,111</u>	<u>(250,449)</u>	<u>13,750</u>	<u><b>8,362</b></u>
<b>Total funds</b>		<u>107,986</u>	<u>215,006</u>	<u>(304,503)</u>	<u>-</u>	<u><b>18,489</b></u>

**4a** Buildings Development Fund - During 2019 the expenditure from this fund was as follows:

	<b>2019</b>	<b>2018</b>
Vestry Renovations	2,444	500
Survey & Professional Fees	3,564	722
Chair costs	24,345	-
Coffee area & Tables	1,986	-
Lighting & Audio Visuals	3,565	7,799
Painting	450	
Salary Costs	17,421	27,937
Storage	-	521
Office Revolutions	-	3,957
Equipment	-	2,632
Electrical	-	3,452
Kitchen	-	500
	<u>53,775</u>	<u>48,020</u>

**4b** The Youth leader fund is to support the cost of the employee's salary. The nominal amount of £13,750 is transferred to the general funds to reduce the impact of the full cost of the salary.

**5 GRANTS**

	<b>2019</b>	<b>2018</b>
<b>Giving to Missions, other organisations and individuals:</b>	<b>£</b>	<b>£</b>
New Wine	333	-
Park Lodge Project	250	-
World Vision Café	50	-
SLCP	25	25
Alla Mykhalienco - Mission Trip	640	-
Twinning Toilets Donation	60	-
MS Centre	428	-
Abi - Mission	300	-
Clarendon Childrens Club	200	-
Friends International	800	-
St John the Baptist School	1,000	500
E Oloto	-	956
Southern Edge Mission Patnership	-	2,735
Alison Deptula Mission Trip	-	200
St Christophers Church	-	235
<b>Total Grants</b>	<u><b>4,086</b></u>	<u><b>4,651</b></u>