

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

Financial Statements for the year
ended 31 December, 2020

Charity Number: 1140781

ST. JOHN THE EVANGELIST CHURCH, CARLISLE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2020

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2020

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 2020:-

Ex Officio

Incumbent: Reverend Steve Donald - Chairman of PCC

Churchwardens:-

Margaret Bell – Retired Oct 2020 as Churchwarden

Position vacant.

Deanery Synod – Elected members:-

Moray Henderson

Elected members:-

Margaret Bell – Vice Chairman, elected 7th October 2020

Esther Cruse – Elected 7th October 2020

Julie Durham – Resigned 20th March 2021

Susan McWilliams – PCC Secretary – Resigned 20th February 2021

Robert McWilliams – Elected 7th October 2020 after period of co-option and non-membership during 2020 – Resigned 9th February 2021

Giles Wilson – Resigned 7th July 2020

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.

The AGM usually held in March/April was postponed until October due to COVID-19 national lockdown.

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, 2020

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.

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.

COVID-19 National lockdowns and COVID restrictions have meant that St. Andrew, Botcherby and the Church Centre complex have not been in use since March 2020. Services were suspended at St. John the Evangelist from 22 March 2020 to 6 September 2020 inclusive and again from 8 November 2020 to 29 November 2020 inclusive.

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 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

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2020

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 October 2020 there were 51 parishioners on the Church Electoral Roll, 35 of which are not resident within the parish.

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

Deanery Synod

Our Vicar sits on the Deanery Synod along with two elected members. This provides the PCC with an important link between the parish and the wider structures of the church.

Church Centre Complex

We want our church always to be available to our community. Regular lettings take place.

The Churchwardens maintain a constant watch over the fabric of the buildings and equipment. As issues arise, they report to PCC. By so doing, routine maintenance can be carried out and, it is hoped, avoid the need for emergency works and the additional expense that would incur.

Pastoral Care

Catering facilities in the Church Centre are monitored to ensure they adhere to a stringent standard of health and safety. This allows us to continue the regular 'food and fellowship' social functions.

Some members of our parish are unable to attend church due to sickness or age. Our vicar has visited all church members who have requested it, to celebrate Holy Communion with them 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 unrestricted funds (if possible), which is sufficient to cover emergency situations which may arise from time to time. The balance of £55,744 held on unrestricted funds at the year end is sufficient to meet our needs well through 2021.

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 £82,392 of which £55 was Investment Income and of which £2,315 were restricted donations. Gift Day yielded £42,806 which will be increased by Gift Aid, to be claimed in 2021, 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 - £18,232 this past year against £22,228 in the year to 31-12-2019.

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER, 2020

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.

Hiring receipts amounted to £723 in the year to 31-12-2020 compared to £3,326 on the previous year.

£82,554 was spent to provide the Christian ministry from St. John's Church, including the contribution to the Diocesan parish share which was increased by 1.91% on 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 despite the Church losing income due to suspension of services and activities during COVID-19 lockdowns and restrictions.

An additional £1,813 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 community cinema.

The net result for the year was in excess of payments over receipts of £10,651 in total and £669 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 £55,744.

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.

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)

....., 2021

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 0 £	2 0 1 9 £
RECEIPTS			
INCOMING RESOURCES FROM DONORS			
Free will offerings		9,405	10,420
Cash collections		8,827	11,808
Gift aid		7,165	11,979
		<hr/>	<hr/>
		25,397	34,207
OTHER VOLUNTARY INCOMING RESOURCES			
Gift day general purpose	1	42,806	19,795
Missions and charities		536	827
Donations	2	825	64,357
Social and fundraising events	3	261	-
Haggai		9,286	625
Grants	4	2,000	9,348
Youth		-	500
		<hr/>	<hr/>
		55,714	95,452
INCOME FROM TRUSTS AND INVESTMENTS			
Interest received		39	87
Trust interest	5	16	27
		<hr/>	<hr/>
		55	114
INCOME FROM CHARITABLE AND ANCILLARY TRADING			
Wedding and funeral fees		161	632
Hirings		723	3,326
NISCU		-	110
Other/Credits	6	342	23,723
		<hr/>	<hr/>
		1,226	27,791
TOTAL RECEIPTS		<hr/> 82,392 <hr/>	<hr/> 157,564 <hr/>
		=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2 0 2 0 £	2 0 1 9 £
PAYMENTS			
GRANTS			
Missions, charities and relief agencies	7	6,000	1,822
ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH			
Parish share		40,000	39,250
Church running expenses	8	20,604	14,529
Clergy expenses and housing	9	1,190	1,303
Cost of services	10	525	1,084
Social meetings	3A	989	104
Buildings and new equipment	11	2,313	2,563
Hall running costs	12	10,361	10,384
Youth Work	13	16	378
Hall Administration	15	556	428
Miscellaneous	14	-	18
		<hr/>	<hr/>
		76,554	70,041
BUILDING PROJECT			
St Andrews	11	10,489	154,404
		<hr/>	<hr/>
TOTAL PAYMENTS		93,043	226,267
		=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

TOTAL RECEIPTS AND PAYMENTS ACCOUNT

	Note	2020 £	2019 £
TOTAL EXCESS OF (PAYMENTS OVER RECEIPTS)/ RECEIPTS OVER PAYMENTS		(10,651)	(68,703)
(Add)/Less: Excess of receipts over payments/(excess of Payments over receipts included in other funds)			
Building fund		615	(695)
General Fund (St Andrew)		(1,821)	198
St Andrew's Project		(8,789)	(60,871)
		<hr/>	<hr/>
		(9,995)	(61,368)
		<hr/>	<hr/>
		(656)	(7,335)
General Fund balance at 1 January 2020	16	54,880	62,215
GENERAL FUND BALANCE AT 31 DECEMBER 2020		<hr/> 54,224 <hr/>	<hr/> 54,880 <hr/>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

Building Fund (Restricted Fund)

	Note	2020 £	2019 £
RECEIPTS			
Haggai		615	625
		<hr/> 615	<hr/> 625
PAYMENTS			
Roofing and gutters		8,676	1,320
		<hr/>	<hr/>
TOTAL PAYMENTS		(8,676)	(1,320)
		<hr/>	<hr/>
Excess of Payments over Receipts		(8,061)	(695)
Fund balance at 1 January 2020		1,382	2,077
Transfer from St Andrew's Project Fund		8,676	-
		<hr/>	<hr/>
Fund balance at 31 December 2020	16	1,997 =====	1,382 =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

Ministry Fund

	Note	2020 £	2019 £
Fund balance as at 1 January 2020		531	531
Fund Balance at 31 December 2020	16	<u>531</u> =====	<u>531</u> =====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

General Fund (St. Andrew)

	Note	2 0 2 0 £	2 0 1 9 £
General Fund (St. Andrew)			
Community Cinema (Tuck Shop)		61	
Grants		300	1,348
		<hr/>	<hr/>
		361	1,348
General Running Expenses			
Water, heat & light		1,560	1,150
Community Cinema		622	-
		<hr/>	<hr/>
		(2,182)	(1,150)
Excess receipts over payments		<hr/> (1,821)	<hr/> 198
Fund balance as at 1 January 2020		2,809	2,611
Fund Balance at 31 December 2020	16	<hr/> 988	<hr/> 2,809
		=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

St. Andrews Project (Restricted Fund)

	Note	2020 £	2019 £
St. Andrews Project (Phase 2)			
Sale of Furniture		-	200
DCMS VAT Claim		-	23,483
Grant		1,700	8,000
Donations		-	61,850
		<hr/>	<hr/>
		1,700	93,533
Expenses		1,813	154,404
		<hr/>	<hr/>
		(1,813)	(154,404)
Excess receipts over payments		<hr/>	<hr/>
		(113)	(60,871)
Fund balance as at 1 January 2020		33,967	94,838
Transfer to Building Fund		(8,676)	-
		<hr/>	<hr/>
Fund Balance at 31 December 2020	16	25,178 =====	33,967 =====

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER, 2020

	Note	2020 £	2019 £
MONETARY ASSETS			
CASH BALANCES			
Royal Bank of Scotland		82,859	93,510
Royal Bank of Scotland Deposit Account		59	59
		<u>82,918</u>	<u>93,569</u>
		=====	=====
REPRESENTED BY:			
Unrestricted funds:			
General fund (St. John)	16	54,224	54,880
Ministry fund	16	531	531
General fund (St Andrew)	16	988	2,809
		<u>55,743</u>	<u>58,220</u>
Restricted funds:			
Building fund	16	1,997	1,382
St Andrew Project	16	25,178	33,967
		<u>27,175</u>	<u>35,349</u>
		<u>82,918</u>	<u>93,569</u>
		=====	=====

Approved by the Parochial Church Council on, 2021 and signed on its behalf by:-

..... Chairman

..... Member

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

NOTES TO THE ACCOUNTS

	2020 £	2019 £
1. GIFT DAY		
General purpose	42,806	19,795
	<u>42,806</u>	<u>19,795</u>
	=====	=====
2. DONATIONS		
Sundry donations	-	1,150
North West Partnership	-	250
Bowling Club	-	100
NISCU	-	500
Anonymous Donations	825	405
Houghton & Kingmoor PCC	-	100
Brook Street	-	2
St. Andrew's – Donations	-	61,850
	<u>825</u>	<u>64,357</u>
	=====	=====
3. SOCIAL AND FUNDRAISING EVENTS		
Mission 2020	261	-
	<u>261</u>	<u>-</u>
	=====	=====
3A. SOCIAL AND FUNDRAISING COSTS		
Mission 2020	367	-
St Andrew's Community Cinema	622	-
St Andrew's BBQ Outreach	-	104
	<u>989</u>	<u>104</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

NOTES TO THE ACCOUNTS

	2020	2019
	£	£
4. GRANTS		
Carlisle Diocese Board of Finance	-	8,000
CN Group Fund	-	1,000
Summer Calling Grassroots Fund	-	348
Botcherby Ward – Carlisle City Council	300	-
Carlisle City Council re: Disability Ramp	1,000	-
Botcherby (Carlisle) Community Grants Fund re: Blinds	700	-
	<u>2,000</u>	<u>9,348</u>
	=====	=====
5. OLIVE GRAHAM MEMORIAL TRUST		
Balance at 1 January 2020	3,651	3,624
Add interest	16	27
	<u>3,667</u>	<u>3,651</u>
	=====	=====
6. OTHER INCOME/CREDITS		
DCMS VAT Repayment Claim	-	23,483
Sale of St Andrew Furniture	-	200
Utility Credit	342	40
	<u>342</u>	<u>23,723</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

NOTES TO THE ACCOUNTS

	2020 £	2019 £
7. MISSIONARY AND OTHER GRANTS		
Leprosy mission	271	277
Bible Society	47	53
C.P.A.S.	2,185	31
L.C.M.	-	90
Wiseman	48	57
NISCU	-	49
Christian Aid Coffee Morning	-	77
Samaritans Purse	-	46
Compassion UK	-	53
Operation Mobilisation	-	1,089
Bethesda Evangelical Church	1,015	-
Fletcher's Fund	1,092	-
Keswick Ministries	1,092	-
Hebron Evangelical Church	250	-
	<u>6,000</u>	<u>1,822</u>
	=====	=====
8. CHURCH RUNNING EXPENSES		
Gas	3,042	2,338
Electricity	991	780
Water	217	242
Insurance	5,187	5,452
Repairs and maintenance	8,967	3,540
Cleaning	640	1,131
St Andrews	1,560	1,046
	<u>20,604</u>	<u>14,529</u>
	=====	=====
9. CLERGY EXPENSES AND HOUSING		
Car expenses	73	194
Broadband	307	402
Books and Teaching Materials	127	177
Printing & Stationery	683	530
	<u>1,190</u>	<u>1,303</u>
	=====	=====

FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2020

NOTES TO THE ACCOUNTS

	2020 £	2019 £
10. COST OF SERVICES		
Copyright licence	492	239
Parochial Fees – Net Cost	-	795
Sundry	33	-
Preaching Gratuity	-	50
	<u>525</u>	<u>1,084</u>
	=====	=====
11. BUILDINGS AND NEW EQUIPMENT		
Church keyboard	1,888	2,563
Hall Cooker	425	
St Andrew's Project (Phase 2)	10,489	154,404
	<u>12,802</u>	<u>156,967</u>
	=====	=====
12. HALL RUNNING COSTS		
Insurance	5,187	5,452
Electricity	1,179	942
Gas	3,042	2,338
Water	131	239
Cleaning	640	1,130
Repairs & Maintenance	182	283
	<u>10,361</u>	<u>10,384</u>
	=====	=====
13. YOUTH WORK		
Youth Bibles	-	251
Interest Transferred to Olive Graham Trust	16	27
PCC Support	-	100
	<u>16</u>	<u>378</u>
	=====	=====
14. MISCELLANEOUS		
Christmas parcels	-	12
Deanery Synod Levy	-	6
	<u>-</u>	<u>18</u>
	=====	=====

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2020

NOTES TO THE ACCOUNTS

	2 0 2 0	2 0 1 9		
	£	£		
15. ADMINISTRATION EXPENSES				
Office supplies	77	31		
FWO envelopes	72	-		
Data protection	35	35		
Audit fee	102	96		
NISCU Internet	260	266		
Bank charge	10	-		
	<hr/>	<hr/>		
	556	428		
	=====	=====		
16. BALANCE OF FUNDS				
	As at 1 Jan 2020	Movement in year	Transfers	As at 31 Dec 2020
Unrestricted funds:				
General Fund (St. John)	54,880	(656)		54,224
Ministry Fund	531	-		531
General Fund (St Andrew)	2,809	(1,821)		988
Restricted funds:				
Building Fund	1,382	(8,061)	8,676	1,997
St Andrew Project	33,967	(113)	(8,676)	25,178
	<hr/>	<hr/>	<hr/>	<hr/>
	93,569	(10,651)	-	82,918
	=====	=====	=====	=====

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 2020.

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

....., 2021