

# St John's Church, Neville's Cross, Durham

## Annual Report for 2008

### Introduction

This annual report accompanies the Annual Financial Statements and sets the context in which our funds are used for the purpose of the worship and mission of the church. St John's Parochial Church Council (PCC) has the responsibility of co-operating with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has responsibilities for maintenance of church property, notably the church buildings; that is the church itself and the attached Church Centre.

The parish of St John's forms part of the joint benefice of St Margaret's and St John's.

### The Parochial Church Council (PCC)

The PCC is a charitable corporate body, established by the Church of England. It operates under the Parochial Church Council Powers Measure. It is currently excepted by order from registering with the Charity Commission (although this situation will change in the year 2009, following the coming into force of the Charities Act 2006). The appointment of members of the PCC is governed by and set out in the Church Representation Rules 2006, which cover election and appointment, and conduct of business.

The following served as members of the PCC during the year.

Ex-Officio: Rector	Barnaby Huish (Chairman)	
Licensed Clergy	Nichola Chater	from 1 July
	Richard Firth	until 15 May
Wardens	Stephen Cheffings (Vice-Chair)	until 20 April
	Margaret Jefferson (Vice-chair)	from 15 May
Deanery Synod Reps	Keith Twomey	from 20 April
	Colin Williams	until 20 April
	David Atkinson	until 20 April
	Anna de Lange	
Laity Representatives	Adriel Yap	from 20 April
	Diana Barclay	
	Pippa Bell	from 20 April
	Paul Chandler	
	Clare Firth (Secretary)	until 15 May
	Antony Friswell (Treasurer)	
	Richard Harvey	
	Ken Garbett	
	Tim Marjoribanks	
	Anne Ridley Chamberlain	until 18 September
	Maeve Sherlock (Secretary)	from 7 December
	Corinne Slee	

The PCC usually meets on the evening of the third Thursday of the month. Meetings are not normally held in August and December.

### Other Committees

There is a Standing Committee, the membership of which comprises the Rector, the Church Wardens and the Treasurer. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC. This committee has met regularly during the year.

There is also a small sub-committee concerned with receiving ideas and formulating proposals for St John's outward giving. It is PCC policy to set aside 10% of routine income for charitable purposes outside St John's.

### **Objectives and Mission Statement**

The primary objective of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. As stewards of the church's resources it seeks to fulfil this objective as efficiently and effectively as reasonably possibly, and bearing in mind its mission statement which is:

“St John's Church Neville's Cross welcomes people of all ages. In our worship, our daily lives and our involvement with the community, we seek to experience, express, and share God's love and forgiveness through Jesus Christ. Strengthened and guided by God's Spirit, we seek to grow in faith and maturity as Christ's people and to communicate our understanding of that faith in a joyful and sympathetic way.”

### **The Year in Review**

As indicated in last year's annual report, the Rector & PCC ended 2007 with the hope and intention that 2008 would see the parish focusing on **outreach** – both in terms of rebuilding links with our local community, and promoting the Gospel among non-churchgoers. (This followed on from a year in which renovation of the church building had been a significant area of focus). Much of the church's activity of the past twelve months has stemmed from this aspiration; the hope is that a pattern of similar events may be sustained in future years, and that the natural inclination of St John's will remain outward-looking, mission-focused and evangelistic.

A series of new initiatives reflected this approach:

- In January we held an **open day**, advertised in our local neighbourhood: a steady stream of visitors came to look round the church, and saw displays by church groups, projected images of recent activities, and a presentation on the history of St John's up to & including the recently-completed reordering of the building. Refreshments were provided, and regular church members were on hand to meet & greet people – some of whom had never before been into St John's, despite having lived in the area for years.
- This was followed up by a **Fairtrade Wine Tasting** event (presented by the chief exec. of Traidcraft - a member of the congregation) in which participants learned about the origins of each vintage as well as appreciating the final product.
- During **Lent**, church members pursued a course on effective evangelism: *Breaking News* by J. John. This in part served as preparation for the next item:
- **Just 10** was a large-scale evangelistic event, planned by regional church leaders in the North-East, in which J. John (an evangelist of international repute) offered 10 weekly talks on the 10 commandments. Several thousand people gathered in marquees in Gateshead and Stockton, week by week from April to June. St John's was actively involved in advertising the event and providing transport to & from the Gateshead venue for each session, as well as offering financial and pastoral support. A good mixture of churchgoers, non-churchgoers and those in-between took part. Some of these went on to participate in the following item:
- For the first time in several years, St John's ran an **Alpha Course**, aimed at introducing new people to the Christian faith. The event was publicised locally, people being invited first to a gathering meal in a local restaurant, and then to a series of evening sessions (including a meal, a talk and group discussions). One of the things people appreciated was the range and quality of speakers, all of whom were members of the St John's congregation. The course ran from October through to December, and included an away-day in the middle. Almost all participants have remained in touch with St John's in various ways, and several have spoken of the positive impact the course had on their personal faith.

- A final mention must go to the Neville's Cross '08 **EcoFestival**. This was an ambitious undertaking on the part of St John's to conceive, plan and bring to fruition a large-scale community festival. The event was entirely planned by church members and took place in and around the church buildings. A variety of events, activities, stalls, games, music, debate, advice and so on was on offer, all relating to the themes of Trade Justice and Climate Change (which had grown out of a parish away-weekend 10 months earlier). On the day we were blessed with splendid weather alongside the dedicated enthusiasm of all involved, and it was a delight to see the whole church precinct alive with people of all ages throughout the day.

Alongside these and other special events, the regular work and worship of the church of course continued. The Parochial Church Council began a comprehensive update of its **policy documents**; during 2008 new Health & Safety and Child Protection policies were approved, and a new Fire Safety policy is due for completion in early 2009. Designs for new Sanctuary furnishings – including altar, font and lectern – were also approved in the course of the year; these will complement the reordered interior of the church.

St John's continues to take **children's work and youth work** seriously, and backs this up with investment of time, money, skills and enthusiasm. Our provision for children in the Sunday 10am service remains strong, with groups for ages 0-14 being well-supported; and we have been working to ensure that older teenagers are given clear opportunities for being involved in church life and worship.

The church remains a partner in **LOL Youth Ministries**. Over the course of the year a comprehensive review of the work of LOL was undertaken in preparation for a new 2-year inter-church agreement, which St John's signed up to in December 2008; this will see the ministry continue to flourish, it is hoped, overseen by a different partnership of churches.

Alison Way served as **Superkids Chaplain** for the first 6 months of the year. Following her graduation (and a move to full-time church children's work elsewhere) the PCC took the decision not to appoint a replacement for the time being. As an after-school service for primary-aged children, Superkids had been a positive ministry of our church for several years; but the PCC recognised that patterns of after-school care are changing, and that Superkids may no longer offer the best context for weekday children's ministry. Some form of in-school service may be looked at in the next year or two.

Durham sees a great variety of **comings and goings** over the course of a year, and as a church we are always privileged to have people with us, whether for a day, a year or a lifetime. In the course of the year, tribute was paid to church members who – despite only being here in Durham for a couple of years – had played key roles in the church's ministry, in areas such as music and children's work. We said 'au revoir', with sincere thanks, to **Richard and Clare Firth**, who had been part of St John's for over 20 years when in May they undertook a long-planned move to Yorkshire to be nearer to their children. Richard had served first as a Reader, and latterly as OLM Curate of St John's; the parish will long appreciate the faith, energy and pastoral care which they offered and shared with us here. Mention must also be made of **Stephen Cheffings**, who remains very much a part of St John's, but who stepped down as Churchwarden after several years' sterling service, during which he helped oversee a major building project and a clergy 'interregnum'.

At Pentecost, the church celebrated the ordination to priesthood of our MSE Curate, The Revd Dr **Nichola Chater**. As a Minister in Secular Employment, she continues to work as a Consultant in Rehabilitation Medicine four days a week, and seeks to explore with people the relationship between faith and work.

At St John's, lay participation in ministry is both undertaken and encouraged by the Shared Ministry Development Team (**SMDT**). Whilst the PCC continues to fulfil its statutory duty *to co-operate with the Incumbent in promoting in the parish the whole ministry of the Church, pastoral, evangelistic, social and ecumenical*, the SMDT plays a crucial role in putting the vision offered by the PCC and others into practice. All the above events and activities have been dependent on members of the SMDT, together with members of the wider congregation, working together, to maximise the potential offered by all. Individual SMDT members also have responsibility for co-ordinating particular areas of church life. At the end of 2008 the team was as follows:

- Sheila Alty *Outreach co-ordinator*
- Mike Chater *World/church links co-ordinator*
- Anna de Lange *Communications co-ordinator*
- Barnaby Huish *Rector*
- Paul Jefferson *Co-ordinator for green issues*
- Louie MacGregor *Social co-ordinator*
- Margaret Masson *Co-ordinator for justice issues*
- Dorothy Terry *Pastoral links co-ordinator*

Part of the ethos of the team is that it exists not so much to *do* ministry as to share ministry with others, helping people to develop appropriate skills and discern God's call. We here recognise and celebrate the great diversity of gifts shared by all our church members, and recognises with thanks the variety of service offered by very many in many different ways in God's name. The whole life of the church in 2008, of which this report can only offer a small flavour, is hereby **dedicated to God** with thanksgiving for all his blessings.

At the 2008 Annual Parochial Church Meeting, the Rector indicated a hope and intention that **2009** will see St John's renew its worship and musical life; by the end of the year the foundations for renewal in these areas were already being laid by the PCC, the SMDT and those involved in leading worship. We seek the Father's guidance in this, as in all things, as we move forward in the service of his Son Jesus Christ, sustained through all things by his Holy Spirit.

### **Church Attendance etc**

Over the year average church attendance for those over 18 years old was 100. This compares with 111 in the previous year. In the year there were no weddings, 3 baptisms and 6 funerals. At the Annual Meeting on 20<sup>th</sup> April 2008, there were 128 names on the electoral roll.

### **Financial Review**

The finances of St John's continue to be in good order, due to existing assets and the maintenance of giving by church members. The Statement of Financial Activities for 2008 shows a deficit of £1,797 on the general fund. This deficit arises after transferring £5,000 to the Building and Organ Maintenance Fund, £6,823 to the Missions and Gifts Fund, £620 to the Superkids Fund and charging £3,223 for depreciation of furniture and equipment. We did not quite achieve the stated aim of the PCC that "running costs" should be financed from routine revenue income, and not from cash reserves, which should be applied to capital projects. Net expenditure on the Eco Festival, the Alpha Course and Just 10 amounted to £1,442. At the year end, net current assets in the General Fund amounted to £126,679. The PCC are anticipating that the final phase of the reordering project, the purchase of new chancel furniture will cost about £20,000. This will leave an available reserve of a little over £100,000. The PCC is aware that the existence of this substantial reserve allows them to be less cautious in expenditure on the wider mission of the church than would otherwise be the case.

### **Barnaby Huish (Rector) on behalf of St John's Parochial Church Council.**

Parish Office: Antioch House, 66 Crossgate, Durham DH1 4PR  
Bankers: CAF Bank, 25 Kings Hill Avenue, West Malling, Kent ME19 4JQ

**CHURCH OF SAINT JOHN, NEVILLE'S CROSS, DURHAM**

**FINANCIAL STATEMENTS**

**of the**

**PAROCHIAL CHURCH COUNCIL**

**for the year ended 31<sup>st</sup> December 2008**

**Incumbent :**

The Rev. Barnaby T Huish  
10 Westhouse Avenue,  
Potters Bank,  
Durham, DH1 4FH

**Independent Examiner:**

B J Straughan and Partners  
Chartered Accountants and Registered Auditors  
Epworth House  
7 Lucy Street  
Chester-le-Street  
Co Durham  
DH3 3UP

## **Independent Examiner's Report to the PCC of St John's Church, Neville's Cross**

This report on the financial statements of the PCC for the year ended 31 December 2008 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('The Regulations') and s.43 of the Charities Act 1993 ('The Act')

### **Respective responsibilities of the PCC and the examiner**

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.43(2) of the Act does not apply. It is our responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

### **Basis of this report**

Our examination was carried out in accordance with the General Directions given by the Charity Commission under s.43(7)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met;
  - or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

B J Straughan and Partners  
Chartered Accountants and Registered Auditors  
Epworth House  
7 Lucy Street  
Chester-le-Street  
Co Durham  
DH3 3UP

**Statement of Financial Activities  
For the year ending 31st December 2008**

Unrestricted Funds							
	Note	General Fund	Desig-nated Funds	Res-tricted Funds	Endow-ment Funds	Total Funds 2008	Total Funds 2007
<b>INCOMING RESOURCES</b>							
Incoming resources from donors	2(a)	57,719	0	5,403	0	63,122	61,549
Other voluntary incoming resources	2(b)	3,479	0	26,587	0	30,066	40,275
Incoming resources to further the Council's objects	2(c)	8,815	0	3,272	0	12,087	12,715
Income from investments	2(d)	10,981	174	229	0	11,384	13,989
Transfers between funds	2(e)	0	11,823	620	0	12,443	71,887
<b>TOTAL INCOMING RESOURCES</b>		<b>80,994</b>	<b>11,997</b>	<b>36,111</b>	<b>0</b>	<b>129,102</b>	200,415
<b>RESOURCES EXPENDED</b>							
Grants	3(a)	2,000	0	2,308	0	4,308	8,180
Activities directly relating to the work of the church	3(b)	55,289	403	220	0	55,912	82,333
Church management and administration	3(c)	1,533	0	5,579	0	7,112	6,892
Superkids	3(d)	0	0	2,732	0	2,732	1,616
LOL Youth ministry	3(e)	0	0	25,356	0	25,356	23,250
Sundry events	3(g)	7,381	0	0	0	7,381	11,408
Transfers between funds	3(f)	12,443	0	0	0	12,443	71,887
Reordering Project	3(h)	922	0	0	0	922	67,900
Depreciation	4	3,223	0	0	0	3,223	2916
Loss on Investment							
<b>TOTAL RESOURCES EXPENDED</b>		<b>82,791</b>	<b>403</b>	<b>36,195</b>		<b>119,389</b>	276,382
NET INCOMING/(OUTGOING) RESOURCES		<b>-1,797</b>	<b>11,594</b>	<b>-84</b>	<b>0</b>	<b>9,713</b>	-75,967
GAINS AND LOSSES ON INVESTMENTS	4(b)				-26,873	-26,873	6,078
NET MOVEMENT OF FUNDS		<b>-1,797</b>	<b>11,594</b>	<b>-84</b>	<b>-26,873</b>	<b>-17,160</b>	-69,889
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2008		152,866	501	5,174	108,290	266,831	336,720
BALANCES CARRIED FORWARD AT 31ST DECEMBER 2008		<b>151,069</b>	<b>12,095</b>	<b>5,090</b>	<b>81,417</b>	249,671	266,831

## Balance Sheet at 31st December 2008

	Note	2008 £	2007 £
FIXED ASSETS	1(c)		
Tangible fixed assets	4	28627	28,774
Investments Assets	4	78344	105,218
Total Fixed Assets		<b>106,971</b>	<b>133,992</b>
CURRENT ASSETS			
Debtors	6	3006	11,574
Bank Deposits		138516	124,059
Bank Current Accounts		6261	7,521
Cash		10	68
Total Current Assets		<b>147,793</b>	<b>143,222</b>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors and Accruals	7	5,093	10,383
NET CURRENT ASSETS		<b>142700</b>	132,839
TOTAL ASSETS		<b>249671</b>	<b>266,831</b>
FUNDS	9		
Unrestricted			
General Fund		151,069	152,865
Designated Funds		12,095	501
Restricted		5,090	5,174
Endowment		81,417	108,291
		<b>249,671</b>	<b>266,831</b>

Approved by the Parochial Church Council on 12th March 2009 and signed on its behalf by:

The Revd. Barnaby T Huish (Chairman)

## Notes to the Financial Statements For the year ended 31st December 2008

### 1 ACCOUNTING POLICIES

- 1(a) The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 as amended by the Church Accounting (Amendment) Regulations 2001 together with applicable accounting standards and Charities Statement of Recommended Practice (SORP 2005).

For the year 2008 the total of income exceeded £100,000 and we are therefore required to prepare the accounts on an "Accruals" basis. This means that the cost of goods and services is accounted for in the year that they were supplied even if payment was not made until the next year.

- 1(b) The Church Hall Trust Fund is invested in 8,378 units of the Central Board of Finance Investment Fund. The investment is revalued on 31st December each year; any gain or loss in value during the year is shown in the Statement of Financial Activities. The loss during the year 1st January - 31st December 2008 was £26,874.

- 1(c) We are required to produce a balance sheet which includes the value of fixed assets; any assets that are considered to have a limited useful life are depreciated. Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993. Alterations to the Church Building, as part of the reordering project were therefore charged to the 2007 revenue account and are not shown as fixed assets. Furniture and equipment, purchased since 1st January 2007 are included in the balance sheet as fixed assets and depreciated as follows:

Audio Visual System	10 years	Electronic Piano	10 years
Carpet	10 years		
Display Boards	10 years	Altar Rail	15 years
Chairs	15 years	Mixer Desk	10 years

The land on the South side of the church building (approximately 2,454 sq. m. is owned by the Church. As it is effectively landlocked, it is considered to have no commercial value. The 19th Durham Scouts have a lease of the part of this land, on which their hut is situated. The lease is for a term of 10 years from December 2006; the rent is £1 p.a.

INCOMING RESOURCES	General Fund	Designated Funds	Restricted Funds	Endowment Funds	Total Funds 2008	Total Funds 2007
<b>2(a) Incoming resources from donors</b>						
Planned Giving	41,597		2,620		44,217	44,209
Income Tax Recoverable.	11,134		751		11,885	12,046
Loose Plate Collections	4,988		2,032		7,020	5,294
	<b>57,719</b>	-	<b>5,403</b>		<b>63,122</b>	<b>61,549</b>
<b>2(b) Other voluntary incoming resources</b>						
Grants (Note 12)	3,479		10,754		14,233	22,776
LOL Participating churches			15,086		15,086	15,950
Donations			747		747	1,549
	<b>3,479</b>	-	<b>26,587</b>		<b>30,066</b>	<b>40,275</b>
<b>2(c) Incoming resources to further the council's objects</b>						
Fees, Funeral Collections	1,552				1,552	961
Sundry Events (Note 8)	5,969		3,272		9,241	10,939
Hire of Premises	1,294				1,294	815
	<b>8,815</b>	-	<b>3,272</b>		<b>12,087</b>	<b>12,715</b>
<b>2(d) Income from investments</b>						
Interest and dividends received	10,981	174	229		11,384	13,989
<b>2(e) Transfers between funds</b>						
		11,823	620		12,443	71,887
<b>TOTAL INCOMING RESOURCE</b>	<b>80,994</b>	<b>11,997</b>	<b>36,111</b>	-	<b>129,102</b>	<b>200,415</b>

## RESOURCES EXPENDED

	General Fund	Desig- nated Funds	Res- tricted Funds	Endow- ment Funds	Total Funds 2008	Total Funds 2007
<b>3(a) Grants</b>						
Donation to "Just 10"	2,000				2,000	7,017
Restricted collections			2,308		2,308	1,163
	<b>2,000</b>	-	<b>2,308</b>		<b>4,308</b>	<b>8,180</b>
<b>3(b) Activities directly relating to the work of the church</b>						
Diocesan and deanery parish share	43,446				43,446	42,596
Clergy expenses	659				659	1,056
Church services	4,275		220		4,495	3,209
Church maintenance utilities & insurance	6,201	403			6,604	34,728
Organists	708				708	744
	<b>55,289</b>	<b>403</b>	<b>220</b>		<b>55,912</b>	<b>82,333</b>
<i>Administration</i>						
<b>3(c) Staff Costs</b>			4,776		4,776	4,693
Office expenses	544		803		1,347	827
Accountancy	575				575	-
Sundries	276				276	1,275
Fund Raising Costs	138				138	97
	<b>1,533</b>	-	<b>5,579</b>		<b>7,112</b>	<b>6,892</b>
<i>Superkids</i>					-	
<b>3(d) Staff costs</b>			2,430		2,430	1,336
Project costs			302		302	280
	-	-	<b>2,732</b>		<b>2,732</b>	<b>1,616</b>
<i>LOL Youth ministry</i>						
<b>3(e) Staff costs</b>			19,935		19,935	21,307
Project costs			2,245		2,245	1,943
Sundry events (note 8)			3,176		3,176	
	-	-	<b>25,356</b>		<b>25,356</b>	<b>23,250</b>
<b>3(f) Transfers between funds</b>						
Missions and Gifts Fund	6,823				6,823	6,823
Building and Organ Fund	5,000				5,000	8,711
Superkids	620				620	-
General Fund					-	56,353
	<b>12,443</b>	-	-		<b>12,443</b>	<b>71,887</b>
<b>3(g) Sundry events (note 8)</b>	7,381				<b>7,381</b>	<b>11,408</b>
<b>SUB TOTAL</b>	<b>78,646</b>	<b>403</b>	<b>36,195</b>		<b>115,244</b>	<b>205,566</b>
<b>3(h) Church re-ordering project</b>						
Building Alterations					-	65,069
Architect's Fee	922				922	1,380
Sundry expenses					-	821
Travelling Church					-	630
	<b>922</b>	-	-		<b>922</b>	<b>67,900</b>
Depreciation	3,223				<b>3,223</b>	2,916
<b>TOTAL RESOURCES EXPENDED</b>	<b>82,791</b>	<b>403</b>	<b>36,195</b>	-	<b>119,389</b>	<b>276,382</b>

#### 4 FIXED ASSETS

(a) Tangible	Cost	Depreciation		Net Value
		at 1/1/08	charge for year	
Electronic Piano	1,845	185	185	1,475
Carpet	8,902	890	890	7,122
Altar Rail	4,236	283	283	3,670
Audio Visual System	13,330	1,333	1,333	10,664
Chairs	3,377	225	225	2,927
Display Boards	456		45	411
Mixer Desk	2,620		262	2,358
	<b>34,766</b>	<b>2,916</b>	<b>3,223</b>	<b>28,627</b>

  

4 (b) Investment				
Market value - 31 December 2007				105,218
Loss on valuation at 31 Dec 2008			-	26,874
Market value - 31 December 2008				78,344

#### 5 ANALYSIS OF NET ASSETS BY FUND

	General Fund	Desig- nated Funds	Res- tricted Funds	Endow- ment Funds	Total Funds 2008	Total Funds 2007
Tangible Fixed Assets	28,627				<b>28,627</b>	<b>28,774</b>
Investment Fixed Assets				78,344	<b>78,344</b>	105,218
Current Assets	126,679	12,097	5,944	3,073	<b>147,793</b>	143,222
Current Liabilities	4,240		854		<b>5,094</b>	10,383
<b>Fund balance</b>	<b>151,066</b>	<b>12,097</b>	<b>5,090</b>	<b>81,417</b>	<b>249,670</b>	<b>266,831</b>

  

6 <b>DEBTORS</b>	<b>2,008</b>		<b>2,007</b>			
Income tax recoverable	2,425		2,313			
Gas prepayment	581					
Other Debtors			9,261			
<b>Total</b>	<b>3,006</b>		<b>11,574</b>			

#### 7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2,008</b>		<b>2,007</b>		
HMRC (tax & NI)	345		506		
Youth Pastor's Pension	50		1,712		
Electricity Accrual	53		770		
Accountancy	575				
Other Creditors	4,070		7,395		
<b>Total</b>	<b>5,093</b>		<b>10,383</b>		

#### 8 SUNDRY EVENTS

	Eco Festival	Alpha Course	Just 10	Present -ations	Total
<b>Income</b>					-
Receipts	912	671	1,876	510	<b>3,969</b>
Grants	499		1,480		<b>1,979</b>
<b>Total Income</b>	<b>1,411</b>	<b>671</b>	<b>3,356</b>	<b>510</b>	<b>5,948</b>
<b>Expenditure</b>	<b>1,797</b>	<b>1,603</b>	<b>1,480</b>	<b>501</b>	<b>5,381</b>
Donation			2,000		<b>2,000</b>
<b>Net Cost</b>	<b>-386</b>	<b>-932</b>	<b>-124</b>	<b>9</b>	<b>-1,433</b>

  

	Whithaugh Park	H20	Other Events	Total
<b>LoL Events</b>				
Receipts	2,927	255	90	<b>3,272</b>
Expenditure	2,665	301	210	<b>3,176</b>
<b>Net Surplus/Cost</b>	<b>262</b>	<b>-46</b>	<b>-120</b>	<b>96</b>

## 9 FUND DETAILS

### Restricted Funds

	Missions	Super- kids	Rector's Secretary	Youth Ministry	M.E. Rodger Fund	Flower Fund	Total
b/f 1st January 2008	383	1,569	155	1,906	1,092	68	<b>5,173</b>
Income	1,897	1,163	5,450	27,376	52	172	<b>36,110</b>
Expenditure	2,308	2,732	5,577	25,356		220	<b>36,193</b>
c/f 31st December 2008	-28	0	28	3,926	1,144	20	<b>5,090</b>

### Unrestricted Funds

	General Fund	Building & Organ	Missions & Gifts	Curate's Expenses	Total
b/f 1st January 2008	152,866	0	429	73	<b>153,368</b>
Income	80,994	5,000	6,823	174	<b>92,991</b>
Expenditure	82,791	403	0	0	<b>83,194</b>
c/f 31st December 2008	151,069	4,597	7,252	247	<b>163,165</b>

### Endowment Funds

	Curacy Trust	Church Hall Trust	Total
b/f 1st January 2008	3,073	105,218	<b>108,291</b>
Loss on revaluation		-26,874	<b>-26,874</b>
Dividends & Interest		4,068	<b>4,068</b>
Transfers to General Fund		-4,068	<b>-4,068</b>
c/f 31st December 2008	<b>3,073</b>	<b>78,344</b>	<b>81,417</b>

## Notes on Funds

### 10(a) Restricted Funds

#### Missions

Special collections at Sunday services and collections at funerals, where the family had requested that the collection should be given to a specific charity, amounted to £2,280. Proceeds were given to the following charities:

Burma cyclone	£655
Children's Society	£ 27
Christian Aid	£128
Durham Action for Single Housing	£128
Cancer Research	£331
Send a Cow	£1,039
<b>Total</b>	<b>£2,308</b>

#### Superkids

The Superkids project was discontinued after the end of the school Summer term (2008) when the current Superkids' Chaplain had come to the end of her contract. The Superkids Restricted Fund was closed at the end of the financial year. This necessitated a transfer of £620 from the General Fund as the Superkids Fund was in deficit.

#### Rector's Secretary

The Rector's secretary is employed by St John's on behalf of the PCCs of St John's and St Margaret's churches. The salary and general office expenses are fully reimbursed by the Church Estate Charity.

#### Youth Ministry

LoL Youth Ministry was originally project of St John's, St Margaret's, St Oswald's and Emmanuel churches. Emmanuel Church discontinued their partnership in the Autumn of 2008. A full time Youth Pastor is employed by St John's on behalf of the four churches. The pastor's salary and all other costs of the project are charged to this restricted fund within the St John's Church accounts. Each of the other three churches contributes an equal share of the net costs. A donation of £500 was received from St Mary's Church, Shincliffe and donations (including income tax recoverable) from individuals amounted to £2,902. The St John's contribution is reimbursed by a grant from the Church Estate Charity. The existing agreement between the remaining three churches ends in Autumn 2009 after which St Oswald's Church will withdraw from the project. Discussions are taking place with two other churches who will probably join the partnership during the course of 2009..

#### M. E. Rodger Fund

This fund results from a legacy of £1,000 in the will of the late Margaret Elizabeth Rodger. It is stipulated that, as far as possible, the money is to fund some specific item or project and to record on a suitable plaque that it was "donated by Margaret Elizabeth Rodger a worshipper in this Church in recognition of the kindness and support given to her by members of the congregation of St John's Church, Neville's Cross."

#### Flower Fund

Cash contributions are made by members of the congregation to cover the cost of flowers for regular church services. Flowers for special events are paid for out of the general fund.

## 10(b) **Endowment funds**

### **Curacy Trust**

This fund originated from the profit on the sale of the curate's house. Interest "is available to the PCC towards the curate's expenses". Interest totalling £177 was transferred to the Curate's Expenses designated fund.

### **Church Hall Trust Fund**

This fund originated from the sale of the site of the old church hall. The capital was invested in 8,378 units of the Central Board of Finance Investment Fund at a cost of £62,727. The use of this fund is restricted to the building of a new hall. As this restricted use of the fund is unlikely to be fulfilled, it is included in these accounts as an endowment fund. Dividends and interest are available for furthering the religious and other charitable work of the Church of England within the parish and are therefore included in the assets of the general fund. The value of the fund at the year end was £78,344

## 11(c) **Designated Funds**

### **Building and Organ Maintenance Fund.**

The PCC determines, each year, the amount to be charged to the general fund for maintenance of the building and organ. (£5,000 in 2008)

Charges to the fund during the year were which amounted to £403 included organ tuning and any items of non routine building maintenance costing more than £100

### **Missions and Gifts**

The policy of the PCC is that 10% of general income (defined as planned giving, gift aid, collections and interest) should be given to missions. This amount is transferred to the designated fund. Any balance, after distribution to missions is carried forward to the next year. The PCC have taken the decision that the calculation should be based on the previous year's income. Thus in 2008, £6,823 was transferred into the fund.

A sub committee has been set up which is to carry out a thorough review of outward giving. As this review was not complete by the end of 2008, the PCC decided that no disbursements would be made from the fund until early in 2009.

### **Curates Expenses**

The income of this fund is the interest from the Curacy Trust endowment fund.

## 12 **The Church Estate Charity Durham**

The objects of the Church Estate Charity include "furthering the religious and other work of the Church of England within the area of benefit" ie the parishes of St Margaret's and St John's. During the year, grants totalling £14,233

were received from the Church Estate Charity, as follows:

Rector's Secretary & Office	£5,450
Youth Ministry	£5,304
"Just 10" Transport	£1,480
Eco Festival P.A. system	£ 499
Hymn Books	£1,500

## 13 **Insurance**

The insured values of the church buildings and contents are £3,230,893 and £61,541 respectively