

Annual Report 2021/22

Parish Church of St John the Baptist,

Danbury



PCC Secretary's Report

PAROCHIAL CHURCH COUNCIL MEMBERSHIP

PRIEST-IN-CHARGE

Revd Canon Jacqui Jones

CHURCHWARDENS Alex Cooper & Katie Bird

AUTHORISED LOCAL PREACHERS Jenny Molyneux-Berry & Janet Arthurs

TREASURER Michael Green until January 1st 2022 / Alan Dixon since January 1st 2022

PARISH SECRETARY Nicola Telling

PCC SECRETARY Sue Ferguson until January 1st 2022

DEANERY SYNOD REPRESENTATIVE

Steve Arthurs

MMU COMPASS CHURCHES REPRESENTATIVE

Alex Cooper

ELECTED REPRESENTATIVES

Steve Arthurs

Alison Cooper

Yvonne Bewick

Stephen Farrow

Katie Bird

Jonathan Telling

Paul Walton

Bankers:

Barclays Bank plc, 40/41 High Street, Chelmsford CM1 1BE

Sort 20-19-95 Account 90982571

Legal Advisor:

Diocesan Registrar, 53, New St., Chelmsford CM1 1AT

Advisors: Architects

Shenstone and Partners St Paul's Institute 302 The Highway London E1W 3DH

Independent Examiner:

Mr Alan R. Dixon, 23 Beaumont Park, Danbury CM3 4DE

Registered Charity No.

1130296

The full PCC meets monthly except for August.

Ad hoc PCC meetings are called when necessary.

On most occasions a representative from St Mary's Little Baddow has been in attendance.

Agendas over the last twelve months have been full and varied and minutes are available to be viewed any time upon request and a record is kept in a folder at the back of the church.

Due to the COVID pandemic, live services, baptisms, weddings and funerals have been greatly affected both in the number of services held and the number of people attending.

Here are the figures for 2021 which were offered to the Diocese for the year and are collated by the churchwardens;

Baptisms: 15

Marriages: 6 couples

Funerals in church or at crematorium: 33

Interments of ashes 16

Easter Day: 42 in person including 37 communicants, 106 online

Communicants on Christmas Eve and Christmas Day: 47

Number attending worship on Christmas Eve and Christmas Day: 52

Average Sunday attendance at 2 live services held in October: 64 adults

- Sue Ferguson

Parochial Church Council of Danbury St John the Baptist
Financial Statements
Year ended 31st December 2021

Summary

Total income of £90014 exceeded expenditure of £88159 resulting in a surplus for the year of £1855.

RESTRICTED FUNDS:

There was a surplus of £3884

- 1) Income that was received and spent in the year were (i) grants for the churchyard from Danbury Parish Council £1500 and War Graves Commission £60 (ii) income from the Landisdale Charity £168 for Church maintenance.
- 2) Income of £3884 was received from our Village Friends and retained within the Fabric Fund.
- 3) There were no special Collections during the year.

There were no major restoration projects to the church fabric, so the Fabric Fund increased by £3884 to £72105.

UNRESTRICTED FUNDS:

There was a deficit of £2029 for the year.

Income at £84402 was £7937 up on 2020 partly due to the lessening effect of Covid, which allowed an improvement in meeting room bookings. Fee income from weddings and funerals were double 2020 levels and once-off donations were also significantly up. Disappointingly income from the Parish Giving Scheme and was down on last year.

Expenditure overall was £8000 up on 2020 but this included an increased payment of £14000 towards our Parish Share (still not paid in full). Other expenditures were generally lower than last year although we did manage to spend almost £3000 extending the Garden of Remembrance.

Outlook for 2022:

Restricted: We face a major challenge in meeting the cost (up to £82000) to eradicate death watch beetle throughout the church roof and tower (presently subject to a further detailed survey to determine the real extent of the infestation). Substantial funds will need to be raised through grants and appeals.

Unrestricted: The PCC has approved a budget for 2022 which, if achieved, will allow a Parish Share payment of £59000 (£54000 in 2021) and continuing financial support to our designated charities.

Michael Green
01376 563871
Treasurer
January 10th, 2022

Parochial Church Council of Danbury St John Baptist Accounting Policies

Financial statements are prepared in accordance with the Charity Commission's Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) UK Accounting Standards and the Charities Act 2011. The financial statements are prepared under the historical cost convention.

Funds

Unrestricted Funds: the **General** and **Fabric** funds of the PCC are not subject to any restrictions regarding their use and are available for the general purposes of the PCC.

Restricted Funds: These are funds which include monies given for a specific purpose. Restricted funds are the main Fabric Fund, and grants towards churchyard maintenance from Danbury Parish Council and the War Graves Commission. Income from 'Danbury Friends' is restricted to Church Fabric. In addition, any collections at services for specific purposes, eg Royal British Legion Poppy Appeal, are treated as 'restricted'.

Endowment Funds: In April 2017 the capital in 'Wigan Grave' & 'Turner Gift' funds was transferred from the Chelmsford Diocese to the PCC. The PCC will continue to use the capital and income for the prescribed purpose. The two funds are **The Wigan Grave** (maintenance of Church & Churchyard) and the **Turner Gift** (upkeep of fabric, equipment and ornaments in the Church).

General

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Income

Income is accounted for gross, except where costs associated with fund raising events are minimal. Income is recognised only when received, except income tax recoveries which are included when the income is recognised. Income for the letting of the Meeting Room, 40 Millfields and the Rectory Car-park is recognised when it is due.

Expenditures

Expenditures are recognised when due, including estimates of unbilled gas and electricity at year-end. Grants and donations are accounted for when paid over, or when awarded. Any Diocesan parish share unpaid at 31 December is not shown as a liability.

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by S96(2)(a) of the Charities Act 1993. Moveable Church furnishings held by the Rector and Churchwardens on special trust from the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church inventory which can be inspected (at any reasonable time). They are not valued in the accounts.

Other fixtures, fittings and office equipment

Individual items of equipment costing more than £3000 are/will be depreciated on a straight line basis over 4 years (there are presently no such items). Individual items of equipment with a purchase price of £3,000 or less are written off on acquisition.

Current assets & liabilities

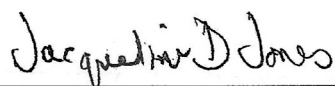
Amounts owing to the PCC at 31 December include income tax due not received. Short-term deposits include cash held on deposit either with the C of E Central Board of Finance or the bank. Liabilities include rent received in advance for the Meeting Room and amounts owing for utilities.

January 10th, 2022

Parochial Church Council of Danbury St John the Baptist
Financial Statements for the year ended December 31, 2021.

2020		FUNDS 2021		
Total		Total	Rest	Unrest
Funds	Statement of Financial Activities	Funds	-ricted	-ricted
£		£	£	£
	Income			
50584	Planned giving, collections etc	1	48059.23	48059
4066	Village Friends	2	3884.34	3884
1629	Events	9	733.20	733
1560	Grants received	3	1560.00	1560
4520	Fees		9515.00	9515
1468	Meeting Room income	4	4407.00	4407
13200	40 Millfields, rental income	5	13200.00	13200
2371	Garden of Remembrance		2750.00	2750
5324	All other income	6	5905.35	168
0	Special collections	7	0.00	0
84721	Sub-total		90014.12	5612
0	other Income	13		84402
84721	Total income		90014.12	5612
	Expenditure			
-2600	Grants to Charities	7	-2600.00	-2600
-39898	Parish Share (£65388 - 1%)		-54000.00	-54000
-5134	Meeting Room expenses	4	-6301.69	-6302
-7806	40 Millfields expenses	5	-1129.61	-1130
-807	Garden of Remembrance		-1052.78	-1053
-23547	Other Church expenses	8	-23074.67	-1728
-79792	Sub-total		-88158.75	-1728
0	Major restoration works			0
-79792	Total expenditures		-88158.75	-1728
4929	Net Surplus/-deficit		1855.37	3884
				-2029
	Balance Sheet			
	Net Assets			
81967	Cash at bank and on deposit	10	84360.21	72105
250	Other assets	11	250.00	0
-4581	Liabilities -due within one year	12	-5118.69	0
77636	Current Assets		79491.52	72105
92000	Property, 40 Millfields	5	92000.00	92000
169636	Total Net Assets		171491.52	164105
	Funds			
7604	Endowment funds	13	7603.61	7604
60617	Restricted- other	13	64501.14	64501
9416	Unrestricted funds	13	7386.77	7387
77636	Total cash funds		79491.52	72105
92000	Restricted- Clergy Housing	13	92000.00	92000
169636	Total Funds	13	171491.52	164105

Approved by the Parochial Church Council on January 10th 2022
and signed on its behalf by:



Canon Jacqui Jones (Chairman)



Michael S Green (Treasurer)

Notes to the Financial Statements

2020 Total Funds	Statement of Financial Activities	FUNDS 2021		
		Total Funds	Rest -ricted	Unrest -ricted
£		£	£	£
Note 1: Planned giving, collections etc				
5891	Planned Giving: non-PGS	4421.00		4421
31877	Planned Giving: Parish Giving Scheme	31118.78		31119
1744	General collections & Gift Aid	3380.69		3381
3336	Tax reclaimed: non PGS	1574.77		1575
7736	Tax reclaimed: Parish Giving Scheme	7563.99		7564
50584		48059.23		48059
Note 2: Village Friends				
320	Planned Giving: non-PGS	320.00	320	
2944	Planned Giving: Parish Giving Scheme	2817.26	2817	
80	Tax reclaimed: non PGS	51.80	52	
721	tax reclaimed: Parish Giving Scheme	695.28	695	
4066		3884.34	3884	
Note 3: Grants				
1500	Danbury Parish Council: Churchyard	1500.00	1500	
60	War Graves Commission: Churchyard	60.00	60	
1560		1560.00	1560	
Note 4: Meeting Room				
1468	Fees from letting	4407.00		4407
-1516	Expenses: Cleaning	-1280.00		-1280
-2343	Electricity & water	-2151.10		-2151
-70	Repairs & mtce	-1783.00		-1783
-330	Glebe rent	-330.00		-330
-735	Insurance	-747.40		-747
-140	Sundry	-10.19		-10
-3667		-1894.69		-1895
Note 5: 40 Millfields				
The PCC owns the curates house at 40 Millfields, purchased in 1989 for £92000.				
The capital value is restricted to the Clergy Fund; net operating surplus/deficit is General Fund.				
-7515	Maintenance	-807.60		-808
-292	Insurance	-322.01		-322
-7806		-1129.61		-1130
13200	total costs	13200.00		13200
5394	net-rental income	12070.39		12070
Note 6: Other Income				
2000	Bequests			5
288	Interest	4.94		2109
657	Donations	2109.44		19
0	Wall safe	18.97		0
130	Landisdale Charity	168.00	168	1400
600	Covid volunteers	1400.00		620
100	Church heating fees	620.00		1584
1548	Rectorry car park income	1584.00		5737
5324		5905.35	168	
Note 7 Grants to Charities				
-500	Friends of Essex Churches	-500.00		-500
-500	CHES	-500.00		-500
-500	World Vision (Suzanne Gaywood)	-500.00		-500
-500	Safer Places	-500.00		-500
-500	Quantock Christian Trust (Rev Janet Muhindo)	-500.00		-500
-100	RBL Poppy Appeal	-100.00		-100
0	St John's Discretionary Fund	0.00		0
-2600		-2600.00		-2600
SPECIAL COLLECTIONS				
0	Essex Clergy Charity			
0	DEC Indonesia Appeal			
0	Essex Wildlife Trust			
0	Remembrance Day: RBL Poppy Appeal			
0	Christingle: The Childrens' Society			
0	Sub total:	0.00		0
-2600	Total	-2600.00		-2600

Notes to the Financial Statements (Cont'd)

2020 Total Funds	Statement of Financial Activities Note: 8 other church expenses	FUNDS 2021		
		Total Funds	Rest -ricted	Unrest -ricted
£		£	£	£
0	Mission			0
-2940	Insurance	-2989.61		-2990
-4281	Maintenance/cleaning	-2092.36	-168	-1924
-1569	Gas	-2393.26		-2393
-495	Electricity/water	-578.06		-578
-333	Organ & choir	-645.49		-645
-107	Altar	-361.83		-362
-827	Covid supplies	-407.24		-407
-300	Daisy, telephone and WIFI	-607.88		-608
-211	Bank charges	-219.77		-220
-657	Clergy Expenses	-656.57		-657
-2509	Churchyard & Green	-4460.39	-1560	-2900
-8727	Secretarial	-4473.77		-4474
-100	Church Flowers	-300.00		-300
-335	Copyright licence	-328.10		-328
-70	Glebe rent & liability	-1270.00		-1270
-87	All other	-1290.33		-1290
-23547		-23074.67	-1728	-21347
0	Note 9 Events Committee			
0	Jumble Sale	0.00		0
0	Times and Seasons Concert	0.00		0
0	FOEC ride & stride	0.00		0
0	Tower & teas	0.00		0
803	Sunday morning teas	0.00		0
0	Flower Festival	0.00		0
0	Event advertising	0.00		0
19	www.easy fundraising	0.00		0
128	Star Co-op	105.00		105
0	Christmas Tree Festival	628.20		628
679	Fri lunchtime Concerts	0.00		0
0	Last Knight proms	0.00		0
0	Family BBQ	0.00		0
0	Church Tours	0.00		0
0	Fireworks	0.00		0
1629		733.20	0	733
61817	Note 10: Cash on deposit	61822.02	72105	-10283
20150	Deposit, Cent Bd of Finance	22538.19		22538
81967	Current A/c Barclays	84360.21	72105	12255
250	Note 11: Other Assets	250.00		250
0	Last qtr: Income tax due, not claimed	0.00		0
250	Other	250.00	0	250
250	Total other Assets			
-564	Note 12: Liabilities	-564.00		-564
-1325	St John's Discretionary Fund	-200.00		-200
-1252	Meeting room rent in advance	-904.69		-905
0	Creditors, gas electricity & water	-2250.00		-2250
0	Grant, Allchurches Trust; not yet used	-1200.00		-1200
0	Glebe, survey liability	0.00		0
-1440	Rectory Car-park rent in advance	-5118.69	0	-5119
-4581	Total liabilities			

Parochial Church Council of Danbury St John the Baptist

Notes to the Financial Statements (Cont'd)

Note 13: Funds	At	During 2021			At
	Jan 1				Dec 31
	2021	Income	Exp	transfr	2021
	£	£	£	£	£
Endowment funds					
Wigan grave	6580.08		0.00		6580.08
Turner Gift	1023.53		0.00		1023.53
Sub-total Endowment	7603.61	0.00	0.00		7603.61
Restricted Funds					
Church building & land	33346.25			0.00	33346.25
Village friends	26852.11	3884.34			30736.45
Nave Floor Restoration	0.00		0.00	0.00	0.00
Other restricted transactions	418.44	1728.00	-1728.00		418.44
sub-total	68220.41	5612.34	-1728.00	0.00	72104.75
Clergy Housing fund	92000.00				92000.00
Total restricted funds	160220.41	5612.34	-1728.00	0.00	164104.75
Unrestricted funds					
General Fund	1355.74	84401.78	-86430.75	2000.00	1326.77
St John's Discretionary Fund	-564.00			0.00	-564.00
Church building & land	8624.00			-2000.00	6624.00
Total Unrestricted	9415.74	84401.78	-86430.75	0.00	7386.77
Total: All Funds	169636.15	90014.12	-88158.75	0.00	171491.52

TRUSTS: WIGAN GRAVE & TURNER GIFT. In 2017, and at the instigation of Chelmsford Diocese, the PCC applied to have the capital in these trusts transferred from the Chelmsford Diocesan Board of Finance to the PCC. Sums of £3700.71 (Wigan Grave) and £705.20 (Turner Gift) were transferred in April 2017 and were included as income in the 2017 accounts.

WIGAN GRAVE: The capital sum (originally donated in 1966 by Aline Wigan, widow of Brigadier General J T Wigan) is now held by the PCC. It is for the maintenance of the Church & churchyard so long as the Wigan Grave is kept in good order and repair.

TURNER GIFT: Capital sum is for the upkeep of fabric or internal adornment of the Church or any special object relating thereto which may require the raising of special funds; not for ordinary church expenses. decision as to manner of use is with the Rector and churchwardens.

Church building/land: private donation, bequests, gifts (inc fund raising) given or raised specifically for the purpose.

Village friends: during 2014 the Rector wrote to all households in the parish requesting financial support. The resulting income, much of which is in the form of PGS direct debits which are ongoing into the future, is to be used exclusively for the maintenance and restoration of the Church building.

Other specific grants and donations that have been used for the purpose given. Danbury Parish Council & War Graves Commission (Churchyard), special collections etc.

Clergy Housing Fund: Represents value of the curates house at 40 Millfields at purchase in 1989

St John's Discretionary Fund: In 2016 the Charitable Giving Committee (a sub-committee of the PCC) resolved to establish a reserve to help local Danbury people in need. It is not necessarily spent in the year it is created. Any amount unspent at the year end is held in reserve

INDEPENDENT EXAMINERS' REPORT
To the PCC of Danbury St John the Baptist

I report on the attached accounts of the PCC for the year ended 31st December 2021 which are set out on pages i to v.

Respective responsibilities of the PCC and the examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Act)
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act) and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Act and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alan Dixon
23 Beaumont Park
Danbury

January 10th, 2022