



**THE PAROCHIAL CHURCH COUNCIL OF
THE ECCLESIASTICAL PARISH OF
HARPENDEN ST JOHN
REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2021

CONTENTS

	Page
Trustees' Report	2
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 – 19

The Parochial Church Council of the Ecclesiastical Parish of Harpenden St John is registered with the Charity Commissioners for England and Wales (Charity no. 1131603)

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Aims and purposes

St John's Parochial Church Council ("the PCC") has the responsibility of promoting the whole mission of the Church within the ecclesiastical parish: pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance of the Parish Hall.

The PCC is committed to enabling as many people as possible to worship at our church and become part of our church community at St John's. The Ministry Team, in conjunction with the PCC, maintains an overview of worship and makes suggestions on how our worship 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.

As trustees of a registered charity, the PCC must report each year in our trustees' annual report on how we have carried out our charity's purposes for the public benefit, which we set out in this trustees' report. We consider that we have complied with our duty to have due regard to the Charity Commission's guidance on the meaning and scope of "public benefit", when exercising any powers or duties to which the guidance is relevant.

When planning our activities for the year, we have considered the Charity Commission's guidance and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable parishioners to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus Christ, the crucified and glorified Lord
- Provision and pastoral care for people living in the parish
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St John the Baptist and the Parish Hall.

Achievements and performance

The PCC is keen to offer a wide range of services during the week and over the course of the year that our community may find both beneficial and spiritually fulfilling. For example, we offer Common Worship Morning and Evening Prayer on weekdays, but in Ordinary Time have also used the Northumbrian Community's Daily Celtic Prayer.

We normally offer All Age Worship on the first Sunday of the month which involves more people in the planning and execution of these services. In addition, we normally offer a range of evening worship, including Parish Evensong from the Book of Common Prayer, as well as Taizé-style and Northumbrian-style worship at least once a month which continues to be well received.

The church is normally open daily from 9am to 5pm .

The onset of the Covid-19 pandemic in early 2020 caused significant disruption to our normal activities and caused the PCC to rethink the way those activities were undertaken. It has been our priority and responsibility throughout the pandemic to keep our congregation safe and to follow government and Church of England guidelines. Whilst it has, during 2021, been possible to resume some of our services, we have erred on the side of caution.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Achievements and performance (continued)

Until the induction of our new Vicar and with the help of visiting clergy, we were able to hold a Parish Eucharist every Sunday morning at 9.30am. Approximately once a month, a short afternoon service for families was held and Faith and Light services restarted. It was not possible to restart Junior Church meetings (normally during the Sunday service at 9.30am) .

The PCC seeks to ensure that all are welcomed at our regular services, wherever possible. At present we have 173 on the Church Electoral Roll, 108 of whom are resident in the Parish and 65 of whom have stated their eligibility is due to six months or more habitual worship. Since the previously reported number of 177, 4 members have died, 7 have resigned and 7 were added.

In addition to our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the amazing gift of life, in marriage services public vows are exchanged with God's blessing and through funeral services family and friends express their deep sorrow but also give thanks for the life which is now completed and to commend the person into the gracious hands of God. During the year, there was 1 wedding, 4 baptisms, 15 funerals, 2 crematorium services and 9 burials of ashes.

Faith and Light, which provides an opportunity for adults with learning difficulties to worship in an appropriate and accessible environment, continued to meet.

The Parish was in vacancy until 12 September 2021 when Rev T H Vickers was Instituted, Inducted and Installed as Vicar.

Structure, governance and management of the PCC

The PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure and is a registered charity. The appointment of PCC members is governed by and set out in the Church Representation Rules. All members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC. Certain members of the PCC are allocated specific responsibility for some of the matters which affect the parish, e.g. Safeguarding and Health & Safety. These individuals attend appropriate training courses provided by the Diocese where necessary and report back to the PCC as a body.

The PCC meet seven times a year and attendance at meetings was 84% of the maximum possible number of 20.

Prior to each PCC meeting, a Standing Committee (comprising the incumbent, churchwardens, deputy churchwardens, Treasurer and Secretary) meets to draw up the agenda of items to be discussed. Approximately two weeks before a meeting, all PCC members receive the agenda, the minutes of any sub-committee meetings that have taken place since the last meeting and any briefing documents for items under discussion. Within two weeks of a PCC meeting, minutes of that meeting are circulated to all members. These minutes go on public display on the noticeboard in the porch, once they have been formally approved at the following PCC meeting.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Structure, governance and management of the PCC (continued)

The PCC devolves much of its work to teams and all members of the PCC, as well as further members of the congregation with particular skills or interests, are invited to sit on the teams, which meet on a regular basis (or liaise electronically). The teams are: Communications, Reaching New People (Evangelism), Worship, Pastoral, Ecochurch, Children & Youth, Finance, Fabric, and Parish Centre. Each team has a chair and secretary and operates within agreed terms of reference, produces written notes, and brings proposals to and provides updates at PCC meetings. Members of the PCC sit on both Deanery and Diocesan Synods providing an important link between the parish and the wider structures of the Church of England.

A large number of group activities take place at St John's, led by volunteers of both talent and commitment. These provide a range of services to benefit members of the congregation and the wider parish community. Details of these groups can be found on our website (www.stjohnsharpenden.org.uk). We publish a free parish magazine quarterly which is distributed to every home and business within the parish and this publicises our church service times and forthcoming events and contains articles and reports of interest. Since the start of the pandemic, the magazine has been published online and deliveries to every house in the parish have now recommenced. We also communicate news and events to over 200 members of the congregation via a weekly e newsletter.

Main focus of the PCC this year

At its meetings this year, the PCC has carried out the necessary formalities such as appointing its officers and reviewing its committee structure. There continued to be a focus on Safeguarding and all members of the PCC undertook the required level of training as provided by the Diocese. The Safeguarding and Health & Safety policies were both reviewed and updated where necessary.

Fundraising efforts for our new parish Centre were paused during the pandemic but these will be restarted in 2022.

Church Concerts

The PCC is keen for the church to be kept open to the community for personal prayer and are also delighted to see it used for musical events. Our well-established annual series of Coffee Concerts held on Saturday mornings at 10.30 a.m. were unfortunately put on hold as a result of the pandemic. Music is a central element of St John's and we are lucky to benefit from a broad range of talented and enthusiastic musicians in the community.

The Parish Hall

During the year and with regard to national and Church of England advice, the hall was reopened for church use and also for outside hire. We have welcomed back a number of regular hirers.

Pastoral Care

Some members of our parish are unable to attend church due to sickness or age. Those who request it received Home Communion from the Ministry Team.

During the pandemic the St John's pastoral group supported the house-bound, bereaved and sick with regular phone calls. As restrictions eased, most of the other initiatives have now been restarted.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Structure, governance and management of the PCC (continued)

Mission and Evangelism

Helping those in need is a demonstration of our faith, and the PCC will donate a part of its stewardship income received in 2021 to the various charities shortly to be agreed by the PCC. The Advent book group took place on Zoom, with plans for another discussion group during Lent.

Ecumenical Relations

St John's is a member of Churches Together in Harpenden.

The ministry team at St John's continues to have meaningful links with Southdown Methodist Church, the ministers meeting regularly for coffee, and sharing in events through Lent and Advent.

Financial Review

Total income during 2021 was £257,223 (2020: £287,833), a reduction of £30,610 or 11% compared to the prior year. This reduction was mainly caused by donations to the Parish Centre falling by £59,736 to £76,694 (2020: £136,430) due to a lower level of one-off donations during 2021 compared to 2020. Excluding the Parish Centre, income rose by £29,126 or 19% to £180,529 (2020: £151,403) assisted by the letting of the property at Linwood Road, which generated £17,345 (2020: nil) and a one-off receipt of tax relief on a legacy from prior years, which amounted to £4,787 (2020: nil). Excluding both of these one-offs, underlying income rose by £6,994 or 5%.

Total expenditure during 2021 grew by £5,595 or 3% to £178,448 (2020: £172,853). The largest item of expenditure was the parish share of £98,189 (2020: £107,731), with the reduction of £9,542 being due to the vacancy during part of 2021. Most other costs grew in the period as activity levels increased following a very subdued 2020. In addition, several one-off costs were incurred related to improving the audio equipment in Church, maintenance of the Hall and preparation for the letting of Linwood Road.

Our planned missionary giving of 10% of our voluntary income to outside charities in 2021 rose by 4% to £13,586 (2020: £13,116) in addition to specific campaigns in support of Toilet Twinning and the Christmas Appeal for Christian Aid.

The net of the total income and total expenditure for 2021 was a net surplus of £78,775 (2020: £114,980). However, £76,694 of this was for the new Parish Centre (2020: £136,430), with the remaining activities generating a small surplus of £2,081 (2020: deficit of £21,450). As a result of the net surplus, total net assets as at 31 December 2021 of £433,125 are £78,775 higher than total net assets as at 1 January 2021 of £354,350. Total net assets are represented by general, designated, and restricted funds.

General funds decreased by £1,967 from £42,572 as at 1 January 2021 to £40,605 as at 31 December 2021. This represents around three months of ongoing expenditure.

Designated funds increased by £4,071 from £160,667 as at 1 January 2021 to £164,748 as at 31 December 2021. This increase was mainly due to an increase in the legacy fund of £4,796 from a tax receipt from a previous legacy, and a decrease of £700 caused by the closure of the St John's Players designated fund and transfer back to the General fund, which was approved by the PCC in 2021.

Restricted funds increased by £76,671 from £151,101 as at 1 January 2021 to £227,772 as at 31 December 2021, due principally to donations received for the Parish Centre.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

Outlook for the future

The financial position of the PCC as at 31 December 2021 remains sound, with improvements made to the underlying structural deficit noted previously. We have been helped considerably by the rental income from Linwood Road, which will fall away should a new Curate be appointed, and further effort is therefore needed in order to establish a financially sustainable position.

The trustees consider that the PCC is a going concern as at the date of approving the 2021 accounts. This is based on considering the level of funds held, the breadth and financial position of its donor base, known or anticipated future changes to either income or expenditure, and planned future capital projects. The PCC has adopted a budget for 2022 which anticipates further improvements in the underlying deficit although includes budgets for capital costs expected in relation to the Church porch and investment in new audio-video equipment. The PCC expects that such one-off projects, if approved by the PCC, will be partly funded by specific fund-raising campaigns and therefore anticipates that its reserves position will remain healthy into the future.

Reserves policy

The PCC seeks to operate on a balanced budget basis but periodically sets aside such amounts as it deems prudent to meet anticipated abnormal expenditure. Such amounts are held in designated funds and are represented by bank balances and accounts receivable within the general assets of the PCC. It is the policy of the PCC to hold in general reserves at least the equivalent amount of two months of general running costs, which is currently approximately £30,000.

ADMINISTRATIVE INFORMATION

St John's Church is situated on St John's Road, Harpenden, Hertfordshire. It is part of the Diocese of St. Albans within the Church of England.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission, number 1131603.

PCC members who have served from 1 January 2021 until the date this report was approved are:

Vicar

Tim Vickers (from 12 September 2021)
Berkeley Zych (until February 2021)

Readers

Lauryn Awbrey
Anne Edwards (also Diocesan and Deanery Synods)
David Nye (also Deanery Synod)

Churchwardens

James Hillman
Jane Donati

Secretary

Jacky Dodd (also Council member)

Treasurer

Tim Coleman (resigned 11 February 2022)

Council Members

Naomi Burnett
Bryan Coventry
Andrew Harbord
Nick Lockett
Liz Macdonald
Dawn Mason
Bill Moore
Martin Myers
Liz Newell
Heather Nye
Liz Sergeant

Diocesan and Deanery Synod Member

Michael Readman

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF ST JOHN HARPENDEN

I report to the trustees on my examination of the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The PCC considers that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the PCC's financial statements 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 examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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.

Alexandra Dales

83 Coleswood Road
Harpenden
AL5 1EG

Date: 15 March 2022

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds		Restricted	TOTAL	2020
		General	Designated	Funds	2021	(Note
	Note	£	£	£	£	15)
						£
INCOMING RESOURCES						
Incoming resources from generated funds:						
Voluntary income	2	138,674	4,787	76,694	220,155	271,442
Activities for generating funds	3	26,526	-	-	26,526	7,004
Investment income	4	61	9	-	70	466
		165,261	4,796	76,694	246,751	278,912
Incoming resources from church activities	5	10,135	337	-	10,472	8,921
Total incoming resources		175,396	5,133	76,694	257,223	287,833
RESOURCES EXPENDED						
Cost of church activities						
Missionary Giving	6	14,828	-	-	14,828	13,116
Parish Share	6	98,189	-	-	98,189	107,731
Fabric and Running Costs	6	32,627	-	-	32,627	25,908
Mission & Education	6	4,361	-	23	4,384	1,833
Staff Costs	6	21,425	-	-	21,425	20,541
Other costs	6	6,633	362	-	6,995	3,724
Total resources expended		178,063	362	23	178,448	172,853
Transfers between funds	12	700	(700)	-	-	-
Net income/(expenditure) for year		(1,967)	4,071	76,671	78,775	114,980
RECONCILIATION OF FUNDS						
Total funds at 1 Jan 2021		42,572	160,677	151,101	354,350	239,370
Total funds at 31 Dec 2021		40,605	164,748	227,772	433,125	354,350

The notes on pages 10 to 18 form part of these financial statements.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	63,888	63,888
CURRENT ASSETS			
Debtors	9	9,302	8,148
Bank and cash balances		376,677	298,268
		385,979	306,416
CURRENT LIABILITIES			
Creditors payable within one year	10	(16,742)	(15,954)
NET CURRENT ASSETS		369,237	290,462
TOTAL NET ASSETS		433,125	354,350
THE FUNDS OF THE CHARITY			
Unrestricted income funds:			
General	11	40,605	42,572
Designated	12	164,748	160,677
Total		205,353	203,249
Restricted income funds:	13	227,772	151,101
		433,125	354,350

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 (FRS 102). The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

FRS 102 and the SORP (FRS 102) were adopted for the first time in 2016. Their adoption had no material impact on the financial statements and no previously reported amounts have been restated.

The financial statements have been prepared under the historical cost convention. The financial statements 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.

These financial statements are prepared on the basis of the PCC being a going concern. The trustees make their own assessment of the PCC's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing accounts. In making this assessment, the trustees take into account all available information about the future for at least, but not limited to, 12 months from the date the accounts are approved. There are no material uncertainties about the PCC's ability to continue. In addition, as at the date of approval of these accounts, there are no contractual commitments in relation to the new Parish Centre, and its development will be conditional on successful fundraising.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its general reserves as disclosed in the trustees' report.

Restricted funds represent income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Incoming resources

Income and endowments are included in the Statement of Financial Activities (SOFA) when:

- the PCC becomes legally entitled to the use of the resources;
- and inflow of economic benefit is probable; and
- the monetary value can be measured with sufficient reliability.

Planned giving, collections and donations are therefore generally recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due.

Rental income from the letting of the church, the church hall, and the property in Linwood Road is recognised when the rental is due.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1 ACCOUNTING POLICIES (continued)

Incoming resources (continued)

Interest income is accrued.

All other income is recognised when it is receivable.

Resources expended

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The diocesan parish share is accounted for when due.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10 (2) (a) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Such assets are not valued in the financial statements. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the statement of financial activities.

The Church Hall has been fully depreciated, however as it is still in use and is providing economic benefit through rental income it has been retained on the balance sheet but with a valuation of £nil.

The Linwood Road property is held at cost. The land element of the property is not depreciated in accordance with the applicable financial reporting standards. Whilst buildings are ordinarily depreciated, no depreciation is provided on the building element of the property as the currently estimated residual value of the property is not less than its carrying amount and the remaining useful life of the property currently exceeds 50 years, and therefore any depreciation charge would be immaterial.

At each reporting date an assessment is carried out of whether there is any indication that an asset should be written down (i.e. whether the carrying amount on the balance sheet is more than its recoverable amount). If there is no indication that an asset should be written down, it is not necessary to estimate the recoverable amount.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

	Unrestricted Funds		Restricted Funds	TOTAL 2021	TOTAL 2020
	General	Designated			
	£	£	£	£	£
2 VOLUNTARY INCOME					
Planned Giving:					
Gift Aid donations	101,841	-	-	101,841	96,046
Tax recoverable	24,750	-	-	24,750	23,139
Non gift aid donations	6,544	-	-	6,544	8,337
Collections (open plate)	2,729	-	-	2,729	3,644
Donations, appeals etc.	2,810	-	-	2,810	3,846
Legacies	-	4,787	-	4,787	-
Parish Centre fundraising	-	-	61,893	61,893	111,697
Tax recoverable on Parish Centre funds	-	-	14,801	14,801	24,733
	<u>138,674</u>	<u>4,787</u>	<u>76,694</u>	<u>220,155</u>	<u>271,442</u>
3 ACTIVITIES FOR GENERATING FUNDS					
Church Hall lettings (non-church activities)	7,441	-	-	7,441	6,002
Fundraising Events	1,444	-	-	1,444	-
Linwood Road property rental income	17,345	-	-	17,345	-
Other Income and funds generated	296	-	-	296	1,002
	<u>26,526</u>	<u>-</u>	<u>-</u>	<u>26,526</u>	<u>7,004</u>
4 INVESTMENT INCOME					
Bank interest	61	9	-	70	466
	<u>61</u>	<u>9</u>	<u>-</u>	<u>70</u>	<u>466</u>
INCOME FROM CHURCH ACTIVITIES					
5					
Flower Guild income	-	337	-	337	175
Income from Social events	65	-	-	65	36
Parish Magazine advertising	2,990	-	-	2,990	4,398
Fees for Weddings & Funerals	7,080	-	-	7,080	4,312
	<u>10,135</u>	<u>337</u>	<u>-</u>	<u>10,472</u>	<u>8,921</u>

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

	Unrestricted Funds General £	Designated £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
6 COSTS OF CHURCH ACTIVITIES					
Missionary and Charitable giving (also see note 7)					
Relief and development agencies	14,828	-	-	14,828	13,116
	<u>14,828</u>	<u>-</u>	<u>-</u>	<u>14,828</u>	<u>13,116</u>
Parish share	<u>98,189</u>	<u>-</u>	<u>-</u>	<u>98,189</u>	<u>107,731</u>
Fabric and running costs:					
Church running costs	5,418	-	-	5,418	6,053
Church maintenance	6,790	-	-	6,790	3,350
Organ/piano tuning & maint.	555	-	-	555	632
Grounds upkeep	-	-	-	-	1,040
Hall running costs	3,695	-	-	3,695	3,193
Hall maintenance	3,872	-	-	3,872	3,293
Vicarage running costs	1,242	-	-	1,242	-
Linwood Road property upkeep	5,401	-	-	5,401	2,437
Upkeep of services	1,252	-	-	1,252	1,756
Parish Office Admin Costs	4,402	-	-	4,402	4,154
	<u>32,627</u>	<u>-</u>	<u>-</u>	<u>32,627</u>	<u>25,908</u>
Mission & Education					
Parish magazine	3,552	-	-	3,552	1,288
Pastoral and MAP	309	-	-	309	36
Education	500	-	23	523	509
	<u>4,361</u>	<u>-</u>	<u>23</u>	<u>4,384</u>	<u>1,833</u>
Staff Costs					
Working expenses of incumbent	225	-	-	225	704
Assistant staff expenses	77	-	-	77	69
Wages and salaries	21,123	-	-	21,123	19,768
	<u>21,425</u>	<u>-</u>	<u>-</u>	<u>21,425</u>	<u>20,541</u>
Other costs					
Flower Guild expenditure	-	362	-	362	278
Promotional and communications	49	-	-	49	54
Sundry expenses	2,534	-	-	2,534	647
Wedding & funeral fees to Diocese	2,544	-	-	2,544	1,687
Costs of fund-raising	288	-	-	288	168
Bank charges	158	-	-	158	244
Development of new parish centre	-	-	-	-	646
Vacancy costs	1,060	-	-	1,060	-
	<u>6,633</u>	<u>362</u>	<u>-</u>	<u>6,995</u>	<u>3,724</u>

During the above years the PCC employed an organist, church hall cleaner, and a parish office administrator. There are no employees who received employee benefits of more than £60,000.

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

7 MISSIONARY AND CHARITABLE GIVING

	2021 £	2020 £
The missionary and charitable giving is made up of the following donations		
Relief and development agencies		
Toilet Twinning	614	-
Christian Aid	628	-
Accrual for 2021 Charitable Giving	13,586	-
Azalea	-	3,279
Young Carers in Hertfordshire	-	3,279
Royal Hospital for Neuro-Disability	-	3,279
Rennie Grove Hospice Care	-	3,279
	14,828	13,116

8 TANGIBLE FIXED ASSETS

	Linwood Road property	Church Hall	TOTAL	
	£	£	£	2020 £
Actual/ deemed cost:				
Brought forward at 1 January	63,888	48,299	112,187	112,187
Carried forward 31 December	63,888	48,299	112,187	112,187
Depreciation:				
Brought forward at 1 January	-	(48,299)	(48,299)	(48,299)
Charge for year	-	-	-	-
Carried forward 31 December	-	(48,299)	(48,299)	(48,299)
Carrying value at 31 December	63,888	-	63,888	63,888

The Curate's House at 2 Linwood Road was independently valued on 2 March 2010 at £380,000

9 DEBTORS

	2021 £	2020 £
Gift Aid Tax recoverable	7,874	7,499
Prepayments and accrued income	1,428	649
	9,302	8,148

10 CREDITORS

	2021 £	2020 £
Outside giving	14,213	13,116
Accruals and deferred income	1,789	2,190
Other creditors	740	648
	16,742	15,954

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

	2021	2020
	£	£
11 GENERAL FUNDS		
Brought forward at 1 January	42,572	63,348
Transfer from Designated funds	700	-
Other movements in general funds	(2,667)	(20,776)
Carried forward at 31 December	40,605	42,572
12 DESIGNATED FUNDS	2021	2020
	£	£
The PCC operates seven Designated Funds:		
Parish Centre	6,988	6,988
Organ - Reserve to fund future organ repairs	21,045	21,045
Legacies - Legacies received and spent	48,777	43,981
Flower Guild	298	323
St John's Players	-	700
Fabric reserve	23,752	23,752
Linwood Road property	63,888	63,888
	164,748	160,677

The movements on the Designated Funds during 2021 were as follows:

	Parish Centre	Organ	Legacies	Flower Guild
	£	£	£	£
Brought forward at 1 Jan 2021	6,988	21,045	43,981	323
Income	-	-	4,796	337
Expenditure	-	-	-	(362)
Transfer to General fund	-	-	-	-
Carried forward at 31 Dec 2021	6,988	21,045	48,777	298
	St Johns Players	Fabric	Linwood Road property	TOTAL 2021
	£	£	£	£
Brought forward at 1 Jan 2021	700	23,752	63,888	160,677
Income	-	-	-	5,133
Expenditure	-	-	-	(362)
Transfer to General fund	(700)	-	-	(700)
Carried forward at 31 Dec 2021	-	23,752	63,888	164,748

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

DESIGNATED FUNDS (continued)

The movements on the Designated Funds during 2020 were as follows:

	Parish Centre £	Organ £	Legacies £	Flower Guild £
Brought forward at 1 Jan 2020	7,634	21,045	43,906	426
Income	-	-	75	175
Expenditure	(646)	-	-	(278)
Carried forward at 31 Dec 2020	6,988	21,045	43,981	323

	St Johns Players £	Fabric £	Linwood Rd property £	TOTAL 2020 £
Brought forward at 1 Jan 2020	700	23,752	63,888	161,351
Income	-	-	-	250
Expenditure	-	-	-	(924)
Carried forward at 31 Dec 2020	700	23,752	63,888	160,677

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

13 RESTRICTED FUNDS

	2021 £	2020 £
Parish Centre	223,124	146,430
Choir Fund	3,671	3,671
Education Fund	977	1,000
	<u>227,772</u>	<u>151,101</u>

The movements on the Restricted Funds during 2021 were as follows:

	Parish centre £	Education Fund £	Choir Fund £	TOTAL 2021 £
Brought forward at 1 January 2021	146,430	1,000	3,671	151,101
Voluntary Income	76,694	-	-	76,694
Expenditure	-	(23)	-	(23)
Carried forward at 31 December 2021	<u>223,124</u>	<u>977</u>	<u>3,671</u>	<u>227,772</u>

The movements on the Restricted Funds during 2020 were as follows:

	Parish centre £	Education Fund £	Choir Fund £	TOTAL 2020 £
Brought forward at 1 January 2020	10,000	1,000	3,671	14,671
Voluntary Income	136,430	-	-	136,430
Expenditure	-	-	-	-
Carried forward at 31 December 2020	<u>146,430</u>	<u>1,000</u>	<u>3,671</u>	<u>151,101</u>

The PCC accounts include certain Restricted Funds, where the monies can only be used for the specific purpose for which they were entrusted to the PCC. These monies are not at the disposal of the PCC for any other purpose, and represent:

14 PAYMENTS TO TRUSTEES

Members of the Ministry Team who were also members of the PCC were reimbursed working expenses, relating primarily to travel expenses, totalling £185 (2020 £704).

PAROCHIAL CHURCH COUNCIL OF HARPENDEN ST JOHN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

15 STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds		Restricted Funds	TOTAL
		General	Designated	Funds	2020
		£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	135,012	-	136,430	271,442
Activities for generating funds	3	7,004	-	-	7,004
Investment income	4	391	75	-	466
		142,407	75	136,430	278,912
Incoming resources from church activities	5	8,746	175	-	8,921
Total incoming resources		151,153	250	136,430	287,833
RESOURCES EXPENDED					
Cost of church activities					
Missionary Giving	6	13,116	-	-	13,116
Parish Share	6	107,731	-	-	107,731
Fabric and Running Costs	6	25,908	-	-	25,908
Mission & Education	6	1,833	-	-	1,833
Staff Costs	6	20,541	-	-	20,541
Other costs	6	2,800	924	-	3,724
Total resources expended		171,929	924	-	172,853
Transfers between funds		-	-	-	-
Net income/(expenditure) for year		(20,776)	(674)	136,430	114,980
RECONCILIATION OF FUNDS					
Total funds at 1 Jan 2020		63,348	161,351	14,671	239,370
Total funds at 31 Dec 2020		42,572	160,677	151,101	354,350