

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

England & Wales · Charity number 1134217

Details

Other names ST JOHN'S CHURCH, HARTFORD

Status Registered

Legal form Previously excepted

Registered 2010-02-09

Register [View on the Charity Commission register](#)

Contact

Address 18 Eaglesfield
Hartford
Northwich
CW8 1NQ

Phone 0160675849

Email office@stjohnshartford.org

Website www.stjohnshartford.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The Charity is the Church of England Parish Church which serves the Ecclesiastical Parish of Harford in the Diocese of Chester. The Church provides Worship according to the doctrine and liturgy of the Church of England, Occasionally Offices (Weddings & Funerals etc) and Christian education and pastoral care to the residents of the Parish.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£800,187	£608,789	£1,593,468	8
2023-12-31	£606,441	£584,609	£1,327,070	8
2022-12-31	£567,206	£586,799	£1,305,238	8
2021-12-31	£488,470	£454,702	-	-
2020-12-31	£488,470	£454,702	-	-

Trustees

Name	Role	Appointed
MIKE SMITH	Chair	2011-10-31
CHARLES ADAM LINDSAY HAYWARD		2023-04-26
DR AUDREY EVELYN KERR-TAYLOR BDS		2016-04-29
Dr DAVID RICHARDS		
Dr JOHN GRAHAM CAMPBELL		2011-03-30
EMILY DEAN		2011-10-12
Fiona Kathleen Gibson		2025-01-06
Helen Jane Barber		2022-07-11
Jacqueline Barton		2024-04-24
Jeremy Charles Bausor Hunns		2025-04-30
Lesley Jane Ward Ward		2026-04-26
Mary Denise Rollinson		2024-04-24
Maxwell Thomas Heumann		2023-04-26
Peter Alexander Ross		2026-04-26
ROSALIND IRENE CAMPBELL		
Rev Jonathan Miller Teasdale		2021-07-05

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
BAPTIST, HARTFORD, CHESTER DIOCESE**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Graham Campbell	
	Rosalind Campbell	
	Emily Dean	
	Audrey Kerr-Taylor	
	David Richards	
	Rev. Mike Smith	
	Rev. John Teasdale	
	Charles Hayward	
	Maxwell Heumann	
	Helen Barber	
	Rev. James Doo	
	Jacqueline Barton	(Appointed 24 April 2024)
	Mary Rollinson	(Appointed 24 April 2024)
Charity number	Mrs F Gibson	(Appointed 6 January 2025)
	Mr J Hunns	(Appointed 30 April 2025)
Charity number	1134217	
Independent examiner	Mitchell Charlesworth	
	24 Nicholas Street	
	Chester	
	CH1 2AU	
Bankers	Virgin Money	
	34 Princess Street	
	Stockport	
	SK1 1RE	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents (the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The 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.

In accordance with the requirements of the Parochial Church Council (Powers) Measure 1956, the PCC cooperates with the ministers in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main activities of the PCC are:

- the provision of regular public worship that is open to all
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved
- the teaching of the Christian faith through sermons, small groups, courses for adults, children's meetings and links with the local schools
- the promotion of the Christian faith through various events organised by the PCC
- the support of other charities involved in Christian outreach and development

The trustees have paid due regard to the Charity Commission's guidance on public benefit and believe that the aims, objectives and services provided by the charity are compliant.

Achievements and performance

During the year all the 'usual' groups for young ones and not-so-young ones, men, women and children took place. Evenings, breakfasts, days away and weekends away. We said goodbye to family members, at funerals, and welcomed new family members at baptisms and weddings.

Missionary Support

The Missionary Strategy Group comprises the Vicar, Minister of Christ Church, Churchwardens plus a missionary supporter from each church. The group makes recommendations to PCC about missionaries to support and to what financial level and duration.

Regular information about our mission partners is communicated through the monthly Missionary Prayer News update. Each church's website has a section with information about our mission partners. We make a point of praying for our missionaries at our regular church prayer meetings and during our Sunday services.

In total, we donated £42,383 to missionary organisations in 2024.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves and financial review

The Trustees have considered the advice provided by the Charity Commission in their note CC19. We believe that a prudent level of reserves is approximately five to six weeks cash outflow to allow sufficient working amounts in the current accounts at St. John's. This amounts to £50,000 to £60,000.

The Charity's main income is from planned (regular) giving and associated Gift Aid tax refunds. This comes from around 130 givers at St John's. A sudden cessation of income is therefore unlikely. In the event of a shortfall, the Trustees will either seek to increase income by holding a gift day, or to reduce expenditure by postponing capital expenditure, reducing staff levels, withholding Parish Share (a voluntary payment) or reducing the amount donated to Missionary Societies (a discretionary payment). Our reserve gives adequate time for the trustees to assess any situation and take appropriate action.

As reported at the AGM in 2022, the COVID-19 pandemic had a significant impact on the PCC's finances. The plate income and fees from funerals & weddings dropped, but the largest impact was the loss of rental income from St John's Church Centre. Since the end of the Covid restrictions as life has returned to normal, plate income and fees have recovered, and the increase in the use (and hence income) of the Centre has increased faster than expected. The PCC's primary income is Gift Aided planned giving, this was unaffected by the pandemic and has increased significantly over the last couple of years.

In June 2024, the minister and congregation of our sister Church – Christ Church, Greenbank – left the parish and the Church of England, becoming an Independent Evangelical Church under the auspices of another Anglican organisation – Anglican Mission in England. In 2023, their income was £57,000 and expenditure was £52,000 so the financial impact on St John's was minimal, although we were very sad to see them leave St John's.

The huge rise in energy costs since the start of 2022 has put a considerable strain on our finances during 2024. We are monitoring these costs closely. To reduce our electricity bills on the Church Centre we have installed solar panels on the roof of the Centre, which together with battery storage capacity should reduce our electricity bills considerably.

Financial Commentary

The PCC had another challenging financial year in 2024, but, by God's grace and through the recovery of donations and rental income from the Church Centre, described in the previous section, we were able to meet our commitments to ministry in the parish (including the ministry to our Cantonese-speaking congregation from Hong Kong), support our Mission Partners, and to finance the ministry of Jon Teasdale as Associate Vicar at St John's and pay the housing and working expenses of our curate James Doo.

Voluntary giving at St John's, the PCC's main source of income (together with Gift Aid tax recovered), showed a small increase over the income in 2023. In addition, a Gift Day at St John's raised around £30,000, and because of these additional donations, together with the income from the Church Centre, the PCC was able to achieve all its financial targets.

The financial impact of Christ Church Greenbank leaving the Parish is minimal.

Also in 2024, we received the legacy from the sale of Ruth Port's house which amounted to £257,000. Just before she died, Ruth verbally told Rev. Mike Smith, that she would like around 10% of the sale proceeds to be used to pay off some of the loan capital on the Church Centre. The PCC have yet to decide on how this legacy is to be allocated and the money remains in the PCC's bank account.

In addition to the large legacy, the PCC received interest free loans of £65,000 to be repaid as a lump sum after 6 years. The loans are to finance the £37,000 cost of the solar panels on the Church Centre roof which were installed in the autumn of 2024, and the cost of replacing the barge boards on the same building during 2025 at a cost of £47,000.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves policy

The PCC's undesignated and unrestricted cash balances at December 2024 were £408,973 (2023: £136,663). The total cash balances including Designated, Restricted and Endowment Funds amounted to £452,236 (2023: £192,744). The abnormally high cash balance was due to the legacy and the unspent amount of the loans (see above). The main areas of PCC expenditure are Parish Share, the payment of staff salaries, the support of mission and relief agencies, the maintenance of properties, plus rent and mortgage payments and, since 2022, the increased energy costs of heating and lighting our buildings. In addition, £8,000 of General Funds was used to pay part of the mortgage on St John's Church Centre.

The PCC has a non-contributory pension scheme which is a Defined Benefit Scheme run by the Church of England Pensions Board. It is auto-enrolment compliant and the permanent staff were auto-enrolled into this scheme in July 2016 in compliance with the appropriate legislation. There is no liability for a deficit at the moment for the Pension Scheme.

Regular giving towards the repayment of the loans on St John's Church Centre continued to be received. Gifts received during the year were £12,449 plus £1,853 tax refund on Gift Aided donations made during the last couple of years. All congregational loans have now been repaid, leaving only the mortgage loan with Virgin Money (previously Yorkshire Bank). The outstanding balance at 31 December 2024 was £125,930 (2023: £147,004). During 2024 no donations were made to capital projects.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

The Charity's objective is to preach the Gospel, and we plan to do this by:

- ministering to the people of Hartford and Greenbank
- supporting Mission Partners both in the UK and overseas
- further developing links with local schools and colleges
- developing and resourcing new opportunities for Christian outreach as they arise

These plans are reviewed regularly by the PCC through the work of its sub-committees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The PCC is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules. PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. General Synod and Diocesan Synod members are also ex-officio PCC members. Deanery Synod representatives and elected lay PCC members are elected by the Annual Parochial Church Meeting (APCM, also referred to informally as AGM) and hold office for three years.

PCC members and Deanery Synod representatives are elected from both churches in the parish. At the APCM in April 2013 a resolution was passed to divide the elected places on Deanery Synod and PCC between St John's and Christ Church according to the ratio between attendance in the two churches, using a sample month each year.

At the APCM in October 2020, the size of the PCC was reduced to reflect the increased importance of the church sub-committees: 'From the next APCM, the total number of elected lay representatives to the Parochial Church Council of St John the Baptist Hartford and Christ Church Greenbank shall be 9, consisting of 6 from St John's and 3 from Christ Church'.

Since the departure of Christ Church in June 2024, the resolutions relating to the church subcommittees and the division of elected places between the two churches have both ceased to have any effect. The number of elected lay representatives to the PCC remains nine.

At the first meeting of a newly elected PCC, members are reminded that they are Charity Trustees and are given a brief summary of their duties. On election each Trustee completes a Statement of Trustee's Interests and a Register of Trustees' Interests is kept.

PCC Sub-committees

In addition to the PCC, we manage the activities of the parish using PCC sub-committees.

The Standing Committee has delegated powers to make decisions between PCC meetings, subject to keeping the PCC informed.

Prior to the departure of Christ Church, there were two church sub-committees – St John's Committee and Christ Church Committee. Each committee comprised the clergy, those members of the PCC who worship at each respective church plus additional members who could be co-opted for one year. These committees both ceased to exist once Christ Church departed.

There is one Missionary Strategy Group, operating across both churches. The PCC retains full financial decision-making powers but where possible other decisions are delegated to the relevant church committee.

- Standing Committee
- St John's Committee
- Christ Church Committee
- Missionary Strategy Group

Each church may establish further local sub-committees as required.

Senior Management Personnel

At the report date, and throughout the period, the senior personnel included the following individuals:

Rev. Mike Smith – Vicar
Rev. Jon Teasdale – Associate Vicar
Rev. Dimitri Alldridge – Minister of Christ Church Greenbank
Graham Sunners – Operations Administrator

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. Dimitri Alldridge	(Resigned 24 April 2024)
Graham Campbell	
Andre Bulbeck	(Resigned 24 April 2024)
Rosalind Campbell	
Barry Chidlow	(Resigned 24 April 2024)
Emily Dean	
Simon Greatrex	(Resigned 24 April 2024)
Danny Greaves	(Resigned 24 April 2024)
Audrey Kerr-Taylor	
David Richards	
Rev. James Robson	(Resigned 24 April 2024)
Rev. Mike Smith	
Catherine Yevseyev	(Resigned 24 April 2024)
David King	(Resigned 24 April 2024)
Rev. John Teasdale	
Charles Hayward	
Maxwell Heumann	
Helen Barber	
Rev. James Doo	
Timothy Heumann	(Appointed 24 April 2024 and resigned 29 April 2025)
Jacqueline Barton	(Appointed 24 April 2024)
Mary Rollinson	(Appointed 24 April 2024)
Mrs F Gibson	(Appointed 6 January 2025)
Mr J Hunns	(Appointed 30 April 2025)

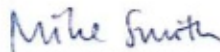
The trustees' report was approved by the Board of Trustees.



Graham Campbell

Trustee

Dated: 24/03/2025



Rev. Mike Smith

Trustee

Dated: 24/03/2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

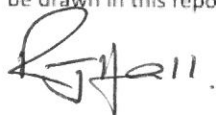
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 21/7/2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	3	712,935	14,302	-	727,237	533,523
Charitable activities	4	41,955	5,005	-	46,960	44,633
Investments	5	15,742	92	242	16,076	5,563
Other income	6	1,975	7,939	-	9,914	22,722
Total income and endowments		<u>772,607</u>	<u>27,338</u>	<u>242</u>	<u>800,187</u>	<u>606,441</u>
Expenditure on:						
Charitable activities	7	579,608	27,229	-	606,837	567,073
Other expenditure	12	1,897	-	55	1,952	17,536
Total expenditure		<u>581,505</u>	<u>27,229</u>	<u>55</u>	<u>608,789</u>	<u>584,609</u>
Net gains/(losses) on investments	13	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Net income		266,102	109	187	266,398	21,832
Transfers between funds		<u>13,114</u>	<u>(13,114)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	9	279,216	(13,005)	187	266,398	21,832
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>1,270,989</u>	<u>51,518</u>	<u>4,563</u>	<u>1,327,070</u>	<u>1,305,238</u>
Fund balances at 31 December 2024		<u>1,550,205</u>	<u>38,513</u>	<u>4,750</u>	<u>1,593,468</u>	<u>1,327,070</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	506,683	26,840	-	533,523
Charitable activities	4	39,301	5,332	-	44,633
Investments	5	5,369	52	142	5,563
Other income	6	17,536	5,186	-	22,722
Total income and endowments		568,889	37,410	142	606,441
Expenditure on:					
Charitable activities	7	545,889	21,184	-	567,073
Other expenditure	12	17,536	-	-	17,536
Total expenditure		563,425	21,184	-	584,609
Net income		5,464	16,226	142	21,832
Transfers between funds		(20,997)	20,997	-	-
Net movement in funds	9	(15,533)	37,223	142	21,832
Reconciliation of funds:					
Fund balances at 1 January 2023		1,286,522	14,295	4,421	1,305,238
Fund balances at 31 December 2023		1,270,989	51,518	4,563	1,327,070

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

BALANCE SHEET

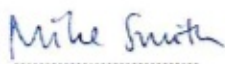
AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	15		1,146,560		1,355,209
Investment property	16		300,000		-
			<u>1,446,560</u>		<u>1,355,209</u>
Current assets					
Debtors	17	12,920		10,636	
Cash at bank and in hand		452,236		192,744	
		<u>465,156</u>		<u>203,380</u>	
Creditors: amounts falling due within one year	19	(83,434)		(34,308)	
Net current assets			<u>381,722</u>		<u>169,072</u>
Total assets less current liabilities			<u>1,828,282</u>		<u>1,524,281</u>
Creditors: amounts falling due after more than one year	20		(234,814)		(197,211)
Net assets			<u><u>1,593,468</u></u>		<u><u>1,327,070</u></u>
The funds of the charity					
Endowment funds	21		4,750		4,563
Restricted income funds	22		38,513		51,518
Unrestricted funds	23		1,550,205		1,270,989
			<u><u>1,593,468</u></u>		<u><u>1,327,070</u></u>

The financial statements were approved by the trustees on 24/03/2025.



 Graham Campbell
 Trustee



 Rev. Mike Smith
 Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations			251,439		46,011
Investing activities					
Purchase of tangible fixed assets		(47,378)		(693)	
Investment income received		16,076		5,563	
Net cash (used in)/generated from investing activities			(31,302)		4,870
Financing activities					
Repayment of bank loans		39,355		(24,876)	
Net cash generated from/(used in) financing activities			39,355		(24,876)
Net increase in cash and cash equivalents			259,492		26,005
Cash and cash equivalents at beginning of year			192,744		166,739
Cash and cash equivalents at end of year			452,236		192,744

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese is an unincorporated charity registered in England and Wales. The primary correspondence address is St John's Church Centre, School Lane, Hartford, Northwich, CW8 1NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure 1956, the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable Activities

The Charity has only one charitable activity, therefore all governance costs have been allocated to support costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years or shown at original purchase price, not depreciated
Fixtures, furniture and equipment	Between 3 and 10 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	455,526	14,302	469,828	502,433	26,840	529,273
Legacies	257,409	-	257,409	4,250	-	4,250
	<u>712,935</u>	<u>14,302</u>	<u>727,237</u>	<u>506,683</u>	<u>26,840</u>	<u>533,523</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Sale of goods	7,883	5,005	12,888	5,355	5,332	10,687
Other income	34,072	-	34,072	33,946	-	33,946
	<u>41,955</u>	<u>5,005</u>	<u>46,960</u>	<u>39,301</u>	<u>5,332</u>	<u>44,633</u>

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Rental income	8,400	-	-	8,400	-	-	-	-
Interest on PCC funds	7,342	92	242	7,676	5,369	52	142	5,563
	<u>15,742</u>	<u>92</u>	<u>242</u>	<u>16,076</u>	<u>5,369</u>	<u>52</u>	<u>142</u>	<u>5,563</u>

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations to be sent to other charities	1,975	-	1,975	17,536	-	17,536
Parochial fees collection for diocese	-	4,317	7,939	-	5,186	5,186
Sundry income	-	3,622	-	-	-	-
	<u>1,975</u>	<u>7,939</u>	<u>9,914</u>	<u>17,536</u>	<u>5,186</u>	<u>22,722</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Depreciation and impairment	31,027	31,109
Donations to Mission and Relief Agencies	42,384	45,806
Costs of Charitable Activities within the Parish	474,539	440,000
Support Costs in support of Charitable Activities	38,519	35,184
Support Costs	20,368	14,974
	<u>606,837</u>	<u>567,073</u>
Analysis by fund		
Unrestricted funds	579,608	545,889
Restricted funds	27,229	21,184
	<u>606,837</u>	<u>567,073</u>

8 Independent Examiner's Remuneration

The amount payable to the Independent Examiner totaled £2,220 (2023: £2,100).

This total can be analysed as follows:

Independent Examination fees - £2,220 (2023: £2,100).

Fees for other work - £Nil (2023: £Nil).

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>31,027</u>	<u>31,109</u>

10 Trustees

Expenses amounting to £10,022 were paid to 3 Trustees (2023 - Expenses amounting to £10,408 were paid to 3 Trustees).

The main expenses incurred were car travel, public transport, purchase of theological books, telephone/mobile/internet costs, attendance at conferences & training courses and computer hardware & software.

With the exception of those disclosed above and below in Note 27, there were no other disclosable transactions in respect of PCC members, persons closely connected with them or related parties.

None of the trustees held paid positions within the charity during the time that they were trustees. None of the current trustees of the charity currently hold paid positions.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
8	8
<u>8</u>	<u>8</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

The stipendiary clergy are office holders not employees and are paid a stipend through the Diocese, the non-stipendiary clergy receive no remuneration for their service.

12 Other expenditure

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Donations sent to other charities	1,897	-	1,897	17,536	-	17,536
Other expenditure	-	55	55	-	-	-
	<u>1,897</u>	<u>55</u>	<u>1,952</u>	<u>17,536</u>	<u>-</u>	<u>17,536</u>

13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investment properties	75,000	-
	<u>75,000</u>	<u>-</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2024	1,747,215	79,941	1,827,156
Additions	-	47,378	47,378
Transfer to investment property	(225,000)	-	(225,000)
	<u>1,522,215</u>	<u>127,319</u>	<u>1,649,534</u>
At 31 December 2024	1,522,215	127,319	1,649,534
Depreciation and impairment			
At 1 January 2024	393,196	78,751	471,947
Depreciation charged in the year	30,253	774	31,027
	<u>423,449</u>	<u>79,525</u>	<u>502,974</u>
At 31 December 2024	423,449	79,525	502,974
Carrying amount			
At 31 December 2024	<u>1,098,766</u>	<u>47,794</u>	<u>1,146,560</u>
At 31 December 2023	<u>1,354,019</u>	<u>1,190</u>	<u>1,355,209</u>

16 Investment property

	2024 £
Fair value	
At 1 January 2024	-
Transfers from owner-occupied property	225,000
Net gains or losses through fair value adjustments	75,000
	<u>300,000</u>
At 31 December 2024	<u>300,000</u>

Investment property comprises a single property - Propagators House, Greenbank Lane, Hartford, CW8 1JJ. The fair value of the investment property has been arrived at on the basis of a valuation carried out at 24 June 2024 by Williams Estates estate agency, who are not connected with the charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	12,620	10,336
Prepayments and accrued income	300	300
	<u>12,920</u>	<u>10,636</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Loans and overdrafts

	2024 £	2023 £
Bank loans	260,966	221,611
Payable within one year	26,152	24,400
Payable after one year	234,814	197,211

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	18	26,152	24,400
Trade creditors		57,282	9,908
		83,434	34,308

Bank loans include mortgages totalling £26,152 (2023 - £24,400) which are secured against properties held within fixed assets.

20 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	18	234,814	197,211

Bank loans include mortgages totalling £169,814 (2023 - £197,211) which are secured against properties held within fixed assets.

21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2024 £	Incoming resources £	Resources At 31 December expended £	2024 £
Permanent endowments	4,563	242	(55)	4,750

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Endowment funds

(Continued)

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Permanent endowments	4,421	142	-	4,563

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Church Centre Project	41,554	14,394	(10,173)	(13,114)	32,661
Weekend - St Johns	1,296	11	(300)	-	1,007
Weekend - Christ Church	1,175	4,740	(5,915)	-	-
AV renewal - St Johns	2,096	33	(337)	-	1,792
Bell Tower	286	265	(39)	-	512
Koinonia	624	612	(298)	-	938
Youth at St Johns	114	-	-	-	114
Assigned Fees	725	7,283	(6,519)	-	1,489
Propagator House Improvements	3,640	-	(3,640)	-	-
Care of Churchyard	8	-	(8)	-	-
	51,518	27,338	(27,229)	(13,114)	38,513

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
	14,295	37,410	(21,184)	20,997	51,518

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 December 2024 £
General funds	1,270,989	772,607	(581,505)	13,114	75,000	1,550,205
Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 December 2023 £
General funds	1,286,522	568,889	(563,425)	(20,997)	-	1,270,989

24 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	1,146,560	-	-	1,146,560
Investment properties	300,000	-	-	300,000
Current assets/(liabilities)	338,459	38,513	4,750	381,722
Long term liabilities	(234,814)	-	-	(234,814)
	1,550,205	38,513	4,750	1,593,468
	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	1,355,209	-	-	1,355,209
Current assets/(liabilities)	112,991	51,518	4,563	169,072
Long term liabilities	(197,211)	-	-	(197,211)
	1,270,989	51,518	4,563	1,327,070

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Pensions

The PCC participates in the Pension Builder Classic Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the PCC and the other participating employers.

26 Events after the reporting date

Details of events after the reporting period can be seen in the Trustees report. These subsequent events are deemed to be non-adjusting events.

27 Related party transactions

Transactions with related parties

During the year the charity received total donations of £52,118 (2023: £64,861) from the trustees. All donations received from the trustees were received without conditions.

At the year end, a total of £20,000 (2023: £nil) was owed to trustees by the charity. No interest is payable on this loan, which is repayable in full in 2030.

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
BAPTIST, HARTFORD, CHESTER DIOCESE**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Graham Campbell	
	Rosalind Campbell	
	Emily Dean	
	Audrey Kerr-Taylor	
	David Richards	
	Rev. Mike Smith	
	Rev. John Teasdale	
	Charles Hayward	(Appointed 26 April 2023)
	Maxwell Heumann	(Appointed 26 April 2023)
	Helen Barber	
	Rev. James Doo	(Appointed 17 December 2023)
	Timothy Heumann	(Appointed 24 April 2024)
	Jacqueline Barton	(Appointed 24 April 2024)
	Mary Rollinson	(Appointed 24 April 2024)
Charity number	1134217	
Independent examiner	Mitchell Charlesworth	
	24 Nicholas Street	
	Chester	
	CH1 2AU	
Bankers	Virgin Money	
	34 Princess Street	
	Stockport	
	SK1 1RE	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents (the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The 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.

In accordance with the requirements of the Parochial Church Council (Powers) Measure 1956, the PCC cooperates with the ministers in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main activities of the PCC are:

- the provision of regular public worship that is open to all
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved
- the teaching of the Christian faith through sermons, small groups, courses for adults, children's meetings and links with the local schools
- the promotion of the Christian faith through various events organised by the PCC
- the support of other charities involved in Christian outreach and development

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year all the 'usual' groups for young ones and not-so-young ones, men, women and children took place. Evenings, breakfasts, days away and weekends away. We said goodbye to family members, at funerals, and welcomed new family members at baptisms and weddings.

Missionary

Support

The Missionary Strategy Group comprises the Vicar, Minister of Christ Church, Churchwardens plus a missionary supporter from each church. The group makes recommendations to PCC about missionaries to support and to what financial level and duration.

Regular information about our mission partners is communicated through the monthly Missionary Prayer News update. Each church's website has a section with information about our mission partners. We make a point of praying for our missionaries at our regular church prayer meetings and during our Sunday services.

In total, we donated £45,806 to missionary organisations in 2023.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves and financial review

The Trustees have considered the advice provided by the Charity Commission in their note CC19. We believe that a prudent level of reserves is approximately a month to six weeks cash outflow to allow sufficient working amounts in the current accounts at both St. John's and Christ Church.

During 2019, we started a 5-year strategy to build an additional 'Staffing Reserve' for future hiring requirements, and this continued throughout 2020 and the first half of 2021. This reserve was to minimise and spread the required increases in planned giving in the following years. As a result of this strategy, cash at the end of 2023 was higher than normal and was also exceptionally high due to an unexpected large gift (of almost £67,000). Jon Teasdale joined us as Associate Vicar for St John's in July 2021. With Jon's arrival our parish share increased (Jon, like other clergy, is an office holder whose stipend is paid by the Diocese) and the Staffing Reserve (which reached £60,000 by June 2021, but had reduced to £12,000 at December 2023) has been used to offset the additional amount of parish share. Nathan Heeb, who joined the team as our Youth Worker in December 2020, made a valuable contribution to the work during his time with us, but he left in July 2023 and we haven't been able to recruit a replacement as yet, which has meant that we have unexpectedly saved money on his salary, thus increasing our cash reserves at the end of 2023.

During the spring of 2021, we unexpectedly received an influx of people from Hong Kong, who had relocated to mid-Cheshire following the additional restrictions imposed by the Chinese Authorities. The PCC agreed to employ one of their number, Lewis Li, who is undertaking theological training, as a lay minister to the Cantonese speaking members of the congregation. To manage the financial risk, Lewis was employed initially on a temporary one year contract, but this was made permanent in 2022. We have already received generous gifts supporting this work and in 2023, we received a further donation of £6,000 - half of which is to contribute to Lewis' ministry and half to support another member of staff. We pray that the Lord will continue to bless this work financially.

The charity's main income is from planned (regular) giving and associated Gift Aid tax refunds. This comes from around 130 givers at St John's and 50 at Christ Church. A sudden cessation of income is therefore unlikely. In the event of a shortfall, the Trustees will seek to increase income by holding a gift day. Expenditure could also be reduced by postponing capital expenditure, reducing staff levels, withholding parish share (a voluntary payment) or reducing the amount donated to Missionary Societies (a discretionary payment). Our reserve gives adequate time for the trustees to assess any situation and take appropriate action. Since the end of the Covid restrictions as life has returned to normal, plate income and fees have recovered, and the use (and hence income) of the Centre has increased.

The PCC's primary income is Gift Aided planned giving, this was unaffected by the pandemic, but has remained static in spite of inflation, probably due to the cost of living crisis.

The huge rise in energy costs since the start of 2022 has put a considerable strain on our finances during 2023, and we are monitoring these costs closely and investigating ways of reducing energy consumption.

Looking forward to 2024, the Minister and Christ Church Committee have informed the PCC of their intention to leave the Church of England and hence leave the parish of St John The Baptist, following the decision of the Church of England to introduce prayers for the blessing of same-sex couples who enter a civil marriage. They will set up a separate charity and continue their ministry as an Anglican church under the auspices of the Anglican Mission in England. This will mean a significant drop in both the Income and Expenditure of the parish, but the Trustees are confident that St John's will continue to be financially viable and will be able to continue its work in the whole parish and to continue to support our mission partners. Those Trustees from Christ Church who will be leaving are also confident that the new charity will be financially viable and will thrive in its mission.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Commentary

The PCC had another highly unusual and challenging financial year in 2023, but, by God's grace and through the recovery of donations and rental income from the Church Centre, described in the previous section, we were able to meet our commitments to ministry in the parish (including ministry to newcomers from Hong Kong), support our Mission Partners and to finance the ordained ministry by use of the Staffing Reserve.

Planned Giving at the two churches, the PCC's main source of income, remained largely unchanged as noted in the section above. Following the end of Covid restrictions, life has returned to normal, and plate collections, fees and income from the Church Centre have recovered to pre-Covid levels. A Gift Day at St John's raised around £5,000, and because of these donations, together with some generous one-off gifts to Christ Church, the PCC was able to achieve all its financial targets. In addition, in November 2023, the PCC received an unexpected gift of almost £67,000, with no restrictions on its use, but the donor requested that some of the money be used to reduce the amount outstanding on the Church Centre mortgage – so half the gift has been allocated to the Centre Project Fund.

During 2023, one of our parishioners, Dr Ruth Port, very sadly died and bequeathed her house to the PCC, either for use by the PCC or to be sold and the proceeds to be used to support youth work, with a small proportion being used to repay some of the loan outstanding on the Church Centre mortgage. After some discussion, the PCC decided to take the second option. The estate received probate just before Christmas, and the house is now in the hands of an estate agent.

Reserves policy

The PCC's undesignated and unrestricted cash balances at December 2023 were £119,872 (2022: £121,017). The total cash balances including Designated, Restricted and Endowment Funds amounted to £194,165 (2022: £166,739). The main areas of PCC expenditure are Parish Share, the payment of staff salaries, the support of mission and relief agencies, the maintenance of properties, plus rent and mortgage payments, and since 2022, the increased energy costs of heating and lighting our 3 buildings. In addition, £8,000 of General Funds was used to pay part of the mortgage on St John's Church Centre and £33,500 of the unexpected gift transferred to the Centre Project Fund.

The PCC has a non-contributory pension scheme which is a Defined Benefit Scheme run by the Church of England Pensions Board. It is auto-enrolment compliant and the permanent staff were auto-enrolled into this scheme in July 2016 in compliance with the appropriate legislation. There is no liability for a deficit at the moment for the Pension Scheme.

Regular giving towards the repayment of the loans on St John's Church Centre continued to be received. Gifts received during the year were £18,694 plus £4,271 tax refund on Gift Aided donations. In addition, the PCC General Fund subsidised the mortgage repayments by £8,000 and the PCC allocated £33,500 of the unexpected donation to this Project. All congregational loans have now been repaid, leaving the mortgage loan with Virgin Money (previously Yorkshire Bank). The outstanding balance at 31 December 2023 was £147,045 (2022: £167,564). The restricted balance in the Church Centre Project Fund in December 2023 was £41,554 (2022: £8,208).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

The Charity's objective is to preach the Gospel, and we plan to do this by:

- ministering to the people of Hartford and Greenbank
- supporting Mission Partners both in the UK and overseas
- further developing links with local schools and colleges
- developing and resourcing new opportunities for Christian outreach as they arise

These plans are reviewed regularly by the PCC through the work of its sub-committees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The PCC is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules. PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. General Synod and Diocesan Synod members are also ex-officio PCC members. Deanery Synod representatives and elected lay PCC members are elected by the Annual Parochial Church Meeting (APCM, also referred to informally as AGM) and hold office for three years.

PCC members and Deanery Synod representatives are elected from both churches in the parish. At the APCM in April 2013 a resolution was passed to divide the elected places on Deanery Synod and PCC between St John's and Christ Church according to the ratio between attendance in the two churches, using a sample month each year.

At the APCM in October 2020, the size of the PCC was reduced to reflect the increased importance of the church sub-committees.

'From the next APCM, the total number of elected lay representatives to the Parochial Church Council of St John the Baptist Hartford and Christ Church Greenbank shall be 9, consisting of 6 from St John's and 3 from Christ Church'.

At the first meeting of a newly elected PCC, members are reminded that they are Charity Trustees and are given a brief summary of their duties. On election each Trustee completes a Statement of Trustee's Interests and a Register of Trustees' Interests is kept.

PCC Sub-committees

In addition to the PCC, we manage the activities of the parish using PCC sub-committees.

The Standing Committee has delegated powers to make decisions between PCC meetings, subject to keeping the PCC informed.

There are two church sub-committees – St John's Committee and Christ Church Committee. Each committee comprises the clergy, those members of the PCC who worship at each respective church plus additional members who may be co-opted for one year.

There is one Missionary Strategy Group, operating across both churches. The PCC retains full financial decision-making powers but where possible other decisions are delegated to the relevant church committee.

- Standing Committee
- St John's Committee
- Christ Church Committee
- Missionary Strategy Group

Each church may establish further local sub-committees as required.

Senior Management Personnel

At the report date, and throughout the period, the senior personnel and administrative team included the following individuals:

Mike Smith – Vicar

Jon Teasdale – Associate Vicar

Dimitri Alldridge – Minister of Christ Church Greenbank

Jackie Barton – Church Administrator (retired September 2023)

Graham Sunners – Operations Administrator

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. Dimitri Alldridge	(Resigned 24 April 2024)
Rev. George Agar	(Resigned 25 August 2023)
Ian Barton	(Resigned 26 April 2023)
Graham Campbell	
Andre Bulbeck	(Resigned 24 April 2024)
Rosalind Campbell	
Barry Chidlow	(Resigned 24 April 2024)
Emily Dean	
Simon Greatrex	(Resigned 24 April 2024)
Danny Greaves	(Resigned 24 April 2024)
Audrey Kerr-Taylor	
David Richards	
Rev. James Robson	(Resigned 24 April 2024)
Rev. Mike Smith	
Catherine Yevseyev	(Resigned 24 April 2024)
Fiona Hughes	(Resigned 29 August 2023)
David King	(Resigned 24 April 2024)
Caroline Mackenzie	(Resigned 26 April 2023)
Helen Small	(Resigned 26 April 2023)
Rev. John Teasdale	
Charles Hayward	(Appointed 26 April 2023)
Maxwell Heumann	(Appointed 26 April 2023)
Helen Barber	
Rev. James Doo	(Appointed 17 December 2023)
Timothy Heumann	(Appointed 24 April 2024)
Jacqueline Barton	(Appointed 24 April 2024)
Mary Rollinson	(Appointed 24 April 2024)

The trustees' report was approved by the Board of Trustees.


.....
Graham Campbell
Trustee
Dated: 24 September 2024


.....
Rev. Mike Smith
Trustee
Dated: 24 September 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 27/9/24

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income and endowments from:						
Donations and legacies	3	506,683	26,840	-	533,523	501,442
Charitable activities	4	39,301	5,332	-	44,633	50,639
Investments	5	5,369	52	142	5,563	2,078
Other income	6	17,536	5,186	-	22,722	13,047
Total income and endowments		568,889	37,410	142	606,441	567,206
Expenditure on:						
Charitable activities	7	545,889	21,184	-	567,073	583,367
Other expenditure	12	17,536	-	-	17,536	3,432
Total expenditure		563,425	21,184	-	584,609	586,799
Net income/(expenditure)		5,464	16,226	142	21,832	(19,593)
Transfers between funds		(20,997)	20,997	-	-	-
Net movement in funds	9	(15,533)	37,223	142	21,832	(19,593)
Reconciliation of funds:						
Fund balances at 1 January 2023		1,286,522	14,295	4,421	1,305,238	1,324,831
Fund balances at 31 December 2023		1,270,989	51,518	4,563	1,327,070	1,305,238

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	474,850	26,592	-	501,442
Charitable activities	4	44,318	6,321	-	50,639
Investments	5	1,948	73	57	2,078
Other income	6	7,793	5,254	-	13,047
Total income and endowments		528,909	38,240	57	567,206
Expenditure on:					
Charitable activities	7	552,297	31,070	-	583,367
Other expenditure	12	3,432	-	-	3,432
Total expenditure		555,729	31,070	-	586,799
Net income/(expenditure)		(26,820)	7,170	57	(19,593)
Transfers between funds		12,052	(12,052)	-	-
Net movement in funds	9	(14,768)	(4,882)	57	(19,593)
Reconciliation of funds:					
Fund balances at 1 January 2022		1,301,290	19,177	4,364	1,324,831
Fund balances at 31 December 2022		1,286,522	14,295	4,421	1,305,238

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	14	1,355,209	1,385,625
Current assets			
Debtors	15	10,636	12,201
Cash at bank and in hand		192,744	166,739
		203,380	178,940
Creditors: amounts falling due within one year	17	(34,308)	(37,240)
Net current assets		169,072	141,700
Total assets less current liabilities		1,524,281	1,527,325
Creditors: amounts falling due after more than one year	18	(197,211)	(222,087)
Net assets excluding pension liability		1,327,070	1,305,238
Net assets		1,327,070	1,305,238
The funds of the charity			
Endowment funds	20	4,563	4,421
Restricted income funds	21	51,518	14,295
Unrestricted funds		1,270,989	1,286,522
		1,327,070	1,305,238

The financial statements were approved by the trustees on 25 March 2024



Graham Campbell
Trustee



Rev. Mike Smith
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations			46,011		2,627
Investing activities					
Purchase of tangible fixed assets		(693)		(359)	
Investment income received		5,563		2,078	
Net cash generated from investing activities			4,870		1,719
Financing activities					
Repayment of bank loans		(24,876)		(24,249)	
Net cash used in financing activities			(24,876)		(24,249)
Net increase/(decrease) in cash and cash equivalents			26,005		(19,903)
Cash and cash equivalents at beginning of year			166,739		186,642
Cash and cash equivalents at end of year			192,744		166,739

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese is an unincorporated charity registered in England and Wales. The primary correspondence address is St John's Church Centre, School Lane, Hartford, Northwich, CW8 1NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure 1956, the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable Activities

The Charity has only one charitable activity, therefore all governance costs have been allocated to support costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years or shown at original purchase price, not depreciated
Fixtures, furniture and equipment	Between 3 and 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	502,433	26,840	529,273	474,850	26,592	501,442
Legacies receivable	4,250	-	4,250	-	-	-
	<u>506,683</u>	<u>26,840</u>	<u>533,523</u>	<u>474,850</u>	<u>26,592</u>	<u>501,442</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Sale of goods	5,355	5,332	10,687	5,695	6,321	12,016
Other income	33,946	-	33,946	38,623	-	38,623
	<u>39,301</u>	<u>5,332</u>	<u>44,633</u>	<u>44,318</u>	<u>6,321</u>	<u>50,639</u>

5 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Interest on PCC funds	5,369	52	142	5,563	1,948	73	57	2,078

6 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations to be sent to other charities	17,536	-	17,536	7,793	-	7,793
Parochial fees collection for diocese	-	3,209	5,186	-	5,254	5,254
Sundry income	-	1,977	-	-	-	-
	<u>17,536</u>	<u>5,186</u>	<u>22,722</u>	<u>7,793</u>	<u>5,254</u>	<u>13,047</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Expenditure on charitable activities

	2023 £	2022 £
Direct costs		
Depreciation and impairment	31,109	31,921
Donations to Mission and Relief Agencies	45,806	62,050
Costs of Charitable Activities within the Parish	440,000	395,528
Support Costs in support of Charitable Activities	35,184	76,770
Support Costs	14,974	17,098
	<u>567,073</u>	<u>583,367</u>
Analysis by fund		
Unrestricted funds	545,889	552,297
Restricted funds	21,184	31,070
	<u>567,073</u>	<u>583,367</u>

8 Independent Examiner's Remuneration

The amount payable to the Independent Examiner totaled £1,938 (2022: £2,184).
This total can be analysed as follows:
Independent Examination fees - £1,938 (2022: £1,764).
Fees for other work - £Nil (2022: £420).

9 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>31,109</u>	<u>31,921</u>

10 Trustees

Expenses amounting to £10,408 were paid to 3 Trustees (2022 - Expenses amounting to £7,917 were paid to 3 Trustees).

The main expenses incurred were car travel, public transport, purchase of theological books, telephone/mobile/internet costs, attendance at conferences & training courses and computer hardware & software.

With the exception of those disclosed above and below in Note 27, there were no other disclosable transactions in respect of PCC members, persons closely connected with them or related parties.

None of the trustees held paid positions within the charity during the time that they were trustees. None of the current trustees of the charity currently hold paid positions.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
8	8
<u>8</u>	<u>8</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

The stipendiary clergy are office holders not employees and are paid a stipend through the Diocese, the non-stipendiary clergy receive no remuneration for their service.

12 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations sent to other charities	17,536	3,432
	<u>17,536</u>	<u>3,432</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Tangible fixed assets

	Freehold land and buildings	Fixtures, furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2023	1,747,215	79,248	1,826,463
Additions	-	693	693
At 31 December 2023	1,747,215	79,941	1,827,156
Depreciation and impairment			
At 1 January 2023	362,633	78,205	440,838
Depreciation charged in the year	30,563	546	31,109
At 31 December 2023	393,196	78,751	471,947
Carrying amount			
At 31 December 2023	1,354,019	1,190	1,355,209
At 31 December 2022	1,384,582	1,043	1,385,625

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	10,336	11,057
Prepayments and accrued income	300	1,144
	10,636	12,201

16 Loans and overdrafts

	2023	2022
	£	£
Bank loans	221,611	246,487
Payable within one year	24,400	24,400
Payable after one year	197,211	222,087

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	16	24,400	24,400
Deferred income	19	-	1,803
Trade creditors		9,908	11,037
		<u>34,308</u>	<u>37,240</u>

Bank loans include mortgages totalling £24,400 (2022 - £24,400) which are secured against properties held within fixed assets.

18 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	16	<u>197,211</u>	<u>222,087</u>

Bank loans include mortgages totalling £197,211 (2022 - £222,087) which are secured against properties held within fixed assets.

19 Deferred income

	2023 £	2022 £
Arising from Amounts received in 2022 relating to 2023	<u>-</u>	<u>1,803</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>-</u>	<u>1,803</u>
Movements in the year:		
Deferred income at 1 January 2023	1,803	-
Released from previous periods	(1,803)	-
Resources deferred in the year	<u>-</u>	<u>1,803</u>
Deferred income at 31 December 2023	<u>-</u>	<u>1,803</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2023 £	Incoming resources £	At 31 December 2023 £
Permanent endowments	4,421	142	4,563

Previous year:	At 1 January 2022 £	Incoming resources £	At 31 December 2022 £
Permanent endowments	4,364	57	4,421

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
	14,295	37,410	(21,184)	20,997	51,518
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
	19,177	38,240	(31,070)	(12,052)	14,295

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	1,286,522	568,889	(563,425)	(20,997)	1,270,989
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	1,301,290	528,909	(555,729)	12,052	1,286,522
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total 2023
	£	£	£	£
At 31 December 2023:				
Tangible assets	1,355,209	-	-	1,355,209
Current assets/(liabilities)	112,991	51,518	4,563	169,072
Long term liabilities	(197,211)	-	-	(197,211)
	<u>1,270,989</u>	<u>51,518</u>	<u>4,563</u>	<u>1,327,070</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2022	Restricted funds 2022	Endowment funds 2022	Total 2022
	£	£	£	£
At 31 December 2022:				
Tangible assets	1,385,625	-	-	1,385,625
Current assets/(liabilities)	122,984	14,295	4,421	141,700
Long term liabilities	(222,087)	-	-	(222,087)
	<u>1,286,522</u>	<u>14,295</u>	<u>4,421</u>	<u>1,305,238</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Pensions

The PCC participates in the Pension Builder Classic Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the PCC and the other participating employers.

25 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	-	20,000
	=====	=====

26 Events after the reporting date

Details of events after the reporting period can be seen in the Trustees report. These subsequent events are deemed to be non-adjusting events.

27 Related party transactions

Transactions with related parties

During the year the charity received total donations of £64,861 (2022: £49,737) from the trustees. All donations received from the trustees were received without conditions.

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
BAPTIST, HARTFORD, CHESTER DIOCESE**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev. Dimitri Alldridge
Rev. George Agar
Ian Barton
Graham Campbell
Andre Bulbeck
Rosalind Campbell
Barry Chidlow
Emily Dean
Simon Greatrex
Danny Greaves
Audrey Kerr-Taylor
David Richards
Rev. James Robson
Rev. Mike Smith
Catherine Yevseyev
Fiona Hughes
David King
Caroline Mackenzie
Helen Small
Rev John Teasdale
Helen Barber

(Appointed 11 July 2022)

Charity number

1134217

Independent examiner

Mitchell Charlesworth
24 Nicholas Street
Chester
CH1 2AU

Bankers

Virgin Money
34 Princess Street
Stockport
SK1 1RE

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing documents (the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The 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.

In accordance with the requirements of the Parochial Church Council (Powers) Measure 1956, the PCC cooperates with the ministers in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main activities of the PCC are:

- the provision of regular public worship that is open to all
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved
- the teaching of the Christian faith through sermons, small groups, courses for adults, children's meetings and links with the local schools
- the promotion of the Christian faith through various events organised by the PCC
- the support of other charities involved in Christian outreach and development

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Among the highlights for us as a church this year was the start of the Bakes, Brews and Chat ministry, which proved an immediate success. Also restarting were Koinonia and Ladies' Fellowship, which mean so much to those who attend.

This was also the year of the Fisherman's Tale, our latest schools' mission which brought in class after class of children (and adults!) who were captivated by "Peter" telling his eyewitness account of Jesus. Sadly, with the Covid delay, Peter (Fraser) had himself gone to glory, but a team of storytellers brought Peter (the apostle)'s story to life under Julie's direction and incredible staging.

Our work with under-18s has been strengthened by new termly leaders' meetings allowing the teams to come together for food, review, training and - importantly - prayer. Perhaps the most visible change has been the introduction of more regular 'all-age' services where we've mainly been looking at the Ten Commandments together.

During the year Christ Church put loving our neighbour into action (ably led by the new 'Go and See' committee) by opening up Christ Church to be a new food bank distribution centre.

Also at Christ Church were all the 'usual' groups for young ones and not-so-young ones, men, women and children. Evenings, breakfasts, days away and weekends away. We said goodbye to family members, at funerals, and welcomed new family members at baptisms and weddings.

Missionary Support

The Missionary Strategy Group comprises the Vicar, Minister of Christ Church, Churchwardens plus a missionary supporter from each church. The group makes recommendations to PCC about missionaries to support and to what financial level and duration.

Regular information about our mission partners is communicated through the monthly Missionary Prayer News update. Each church's website has a section with information about our mission partners. We make a point of praying for our missionaries at our regular church prayer meetings and during our Sunday services.

In total, we donated £47,050 to missionary organisations in 2022.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves and financial review

The Trustees have considered the advice provided by the Charity Commission in their note CC19. We believe that a prudent level of reserves is approximately eight to ten weeks cash outflow to allow sufficient working amounts in the current accounts at both St. John's and Christ Church.

During 2019, we started a 5-year strategy to build an additional 'Staffing Reserve' for future hiring requirements, and this continued throughout 2020 and the first half of 2021. This reserve was to minimise and spread the required increases in planned giving in future years. As a result of this strategy, cash at the end of 2022 was higher than normal. Rev. Jon Teasdale joined us as Associate Vicar for St John's in July 2021. With Jon's arrival our parish share increased (Jon, like other clergy, is an office holder whose stipend is paid by the Diocese) and the Staffing Reserve has been used to offset the additional amount of parish share. The Staffing Reserve reached £60,000 in June 2021, but as planned had reduced to £24,000 at December 2022.

Nathan Heeb joined the team as our Youth Worker in December 2020 and has made a valuable contribution to the work during the last two years.

During the spring of 2021, we unexpectedly received an influx of people from Hong Kong, who had relocated to mid-Cheshire following the additional restrictions imposed by the Chinese Authorities. The PCC agreed to employ one of their number, Lewis Li, who is undertaking theological training, as a lay minister to the Cantonese speaking members of the congregation. To manage the financial risk, Lewis was employed initially on a temporary one year contract, but this was made permanent in 2022. We have already received generous gifts supporting this work and we pray that the Lord will continue to bless this work financially.

The charity's main income is from planned (regular) giving and associated Gift Aid tax refunds. This comes from around 130 givers at St John's and 50 at Christ Church. A sudden cessation of income is therefore unlikely. In the event of a shortfall, the Trustees will seek to increase income by holding a gift day. Expenditure could also be reduced by postponing capital expenditure, reducing staff levels, withholding parish share (a voluntary payment) or reducing the amount donated to Missionary Societies (a discretionary payment). Our reserve gives adequate time for the trustees to assess any situation and take appropriate action.

As reported at the AGM in 2022, the COVID-19 pandemic had a significant impact on the PCC's finances. The plate income and fees from funerals & weddings dropped. but the largest impact was the loss of rental income from St John's Church Centre. Since the end of the Covid restrictions as life has returned to normal, plate income and fees have recovered, and rental income from the Church Centre has increased faster than expected. In January 2022, we appointed Graham Sunners as a part time Operations Facilitator to help manage the additional administration work involved.

The PCC's primary income is Gift Aided planned giving, this was unaffected by the pandemic.

The huge rise in energy costs since the start of 2022 has put a considerable strain on our finances during 2022, and we are monitoring these costs closely and investigating ways of reducing energy consumption.

Financial Commentary

The PCC had another highly unusual and challenging financial year in 2022, but, by God's grace and through the recovery of donations and rental income from the Church Centre, described in the previous section, we were able to meet our commitments to ministry in the parish (including ministry to newcomers from Hong Kong), support our Mission Partners and to finance the ministry of Rev. Jon Teasdale as Associate Vicar at St John's by use of the Staffing Reserve.

Voluntary giving at the two churches, the PCC's main source of income, remained largely unchanged as noted in the section above.

The drop in income experienced in 2020 and 2021 due to the pandemic, which included the enforced closure in 2020 of St John's Church, the Church Centre and Christ Church due to COVID-19 restrictions, was reversed in 2022 as life returned to normal, and plate collections, fees and income from the Church Centre recovered. In addition, a Gift Day at St John's raised around £30,000, and because of these additional donations, together with the larger than expected income from the Church Centre, and some generous one-off gifts at Christ Church, the PCC was able to achieve all its financial targets.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

The PCC's undesignated and unrestricted cash balances at December 2022 were £121,017 (2021: £82,116). The main areas of PCC expenditure are parish share, the payment of staff salaries, the support of mission and relief agencies, the maintenance of properties, plus rent and mortgage payments, and in 2022, the increased energy costs of heating and lighting our three buildings. In addition, £8,000 of general funds was used to pay part of the mortgage on St John's Church Centre.

The PCC has a non-contributory pension scheme which is a Defined Benefit Scheme run by the Church of England Pensions Board. It is auto-enrolment compliant and the permanent staff were auto-enrolled into this scheme in July 2016 in compliance with the appropriate legislation. There is no liability for a deficit at the moment for the Pension Scheme.

Regular giving towards the repayment of the loans on St John's Church Centre continued to be received. Gifts received during the year were £16,784 plus £8,558 tax refund on Gift Aided donations made during the last couple of years. All congregational loans have now been repaid, leaving only the mortgage loan with Virgin Money (previously Yorkshire Bank). The outstanding balance at 31 December 2022 was £167,564 (2021: £187,616).

The outstanding balance at 31 December 2022 of a separate mortgage loan with Skipton Building Society was £78,923 (2021: £83,121).

During 2022, donations of £15,000 were made to capital projects: £5,000 to the Keswick Convention's Derwent Project, and £10,000 to Leftwich Church Building Appeal. The restricted balance in the Church Centre Project Fund in December 2022 was £8,208 (2021: £15,878).

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future Plans

The Charity's objective is to preach the Gospel, and we plan to do this by:

- ministering to the people of Hartford and Greenbank
- supporting Mission Partners both in the UK and overseas
- further developing links with local schools and colleges
- developing and resourcing new opportunities for Christian outreach as they arise

These plans are reviewed regularly by the PCC through the work of its sub-committees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The PCC is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules. PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. General Synod and Diocesan Synod members are also ex-officio PCC members. Deanery Synod representatives and elected lay PCC members are elected by the Annual Parochial Church Meeting (APCM, also referred to informally as AGM) and hold office for three years.

PCC members and Deanery Synod representatives are elected from both churches in the parish. At the APCM in April 2013 a resolution was passed to divide the elected places on Deanery Synod and PCC between St John's and Christ Church according to the ratio between attendance in the two churches, using a sample month each year.

At the APCM in October 2020, the size of the PCC was reduced to reflect the increased importance of the church sub-committees.

'From the next APCM, the total number of elected lay representatives to the Parochial Church Council of St John the Baptist Hartford and Christ Church Greenbank shall be 9, consisting of 6 from St John's and 3 from Christ Church'.

At the first meeting of a newly elected PCC, members are reminded that they are Charity Trustees and are given a brief summary of their duties. On election each Trustee completes a Statement of Trustee's Interests and a Register of Trustees' Interests is kept.

PCC Sub-committees

In addition to the PCC, we manage the activities of the parish using PCC sub-committees.

The Standing Committee has delegated powers to make decisions between PCC meetings, subject to keeping the PCC informed.

There are two church sub-committees – St John's Committee and Christ Church Committee. Each committee comprises the clergy, those members of the PCC who worship at each respective church plus additional members who may be co-opted for one year.

There is one Missionary Strategy Group, operating across both churches. The PCC retains full financial decision-making powers but where possible other decisions are delegated to the relevant church committee.

- Standing Committee
- St John's Committee
- Christ Church Committee
- Missionary Strategy Group

Each church may establish further local sub-committees as required.

Senior Management Personnel

At the report date, and throughout the period, the senior personnel and administrative team included the following individuals:

Mike Smith – Vicar
Jon Teasdale – Associate Vicar
Dimitri Alldridge – Minister of Christ Church Greenbank
Jackie Barton – Church Administrator
Graham Sunners – Operations Administrator

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. Dimitri Alldridge
Rev. George Agar
Ian Barton
Graham Campbell
Andre Bulbeck
Rosalind Campbell
Barry Chidlow
Emily Dean
Simon Greatrex
Danny Greaves
Audrey Kerr-Taylor
David Richards
Rev. James Robson
Rev. Mike Smith
Catherine Yevseyev
Fiona Hughes
David King
Caroline Mackenzie
Helen Small
Rev John Teasdale
Helen Barber

(Appointed 11 July 2022)

The trustees' report was approved by the Board of Trustees.

Graham Campbell
Trustee
Dated: 17 April 2023

Rev. Mike Smith
Trustee
Dated: 17 April 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 26 October 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	474,850	26,592	-	501,442	446,401
Charitable activities	4	44,318	6,321	-	50,639	8,023
Investments	5	1,948	73	57	2,078	56
Other income	6	7,793	5,254	-	13,047	6,744
Total income and endowments		528,909	38,240	57	567,206	461,224
<u>Expenditure on:</u>						
Charitable activities	7	552,297	31,070	-	583,367	454,702
Other	11	3,432	-	-	3,432	-
Total expenditure		555,729	31,070	-	586,799	454,702
Net (outgoing)/incoming resources before transfers		(26,820)	7,170	57	(19,593)	6,522
Gross transfers between funds		12,052	(12,052)	-	-	-
Net movement in funds		(14,768)	(4,882)	57	(19,593)	6,522
Fund balances at 1 January 2022		1,301,290	19,177	4,364	1,324,831	1,318,309
Fund balances at 31 December 2022		1,286,522	14,295	4,421	1,305,238	1,324,831

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	416,916	29,485	-	446,401
Charitable activities	4	7,076	947	-	8,023
Investments	5	46	8	2	56
Other income	6	1,468	5,276	-	6,744
Total income and endowments		425,506	35,716	2	461,224
<u>Expenditure on:</u>					
Charitable activities	7	443,757	10,945	-	454,702
Total expenditure		443,757	10,945	-	454,702
Net (outgoing)/incoming resources before transfers		(18,251)	24,771	2	6,522
Gross transfers between funds		31,569	(31,569)	-	-
Net movement in funds		13,318	(6,798)	2	6,522
Fund balances at 1 January 2021		1,287,972	25,975	4,362	1,318,309
Fund balances at 31 December 2021		1,301,290	19,177	4,364	1,324,831

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		1,385,625		1,417,187
Current assets					
Debtors	14	12,201		7,217	
Cash at bank and in hand		166,739		186,642	
		178,940		193,859	
Creditors: amounts falling due within one year	16	(37,240)		(39,879)	
Net current assets			141,700		153,980
Total assets less current liabilities			1,527,325		1,571,167
Creditors: amounts falling due after more than one year	17		(222,087)		(246,336)
Net assets			1,305,238		1,324,831
Capital funds					
Endowment funds - general			4,421		4,364
Income funds					
Restricted funds			14,295		19,177
Unrestricted funds			1,286,522		1,301,290
			1,305,238		1,324,831

The financial statements were approved by the Trustees on 17 April 2023

Graham Campbell
Trustee

Rev. Mike Smith
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese is an unincorporated charity registered in England and Wales. The primary correspondence address is St John's Church Centre, School Lane, Hartford, Northwich, CW8 1NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure 1956, the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable Activities

The Charity has only one charitable activity, therefore all governance costs have been allocated to support costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years or shown at original purchase price, not depreciated
Fixtures, furniture and equipment	Between 3 and 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3	Donations and legacies	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
	Donations and gifts	474,850	26,592	501,442	416,916	29,485	446,401
		=====	=====	=====	=====	=====	=====

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	12,016	5,899
Other income	38,623	2,124
	<u>50,639</u>	<u>8,023</u>
	<u><u>50,639</u></u>	<u><u>8,023</u></u>
Analysis by fund		
Unrestricted funds	44,318	7,076
Restricted funds	6,321	947
	<u>50,639</u>	<u>8,023</u>
	<u><u>50,639</u></u>	<u><u>8,023</u></u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5	Investments	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
		funds	funds	funds		funds	funds	funds	
		2022	2022	general	2022	2021	2021	general	2021
		£	£	£	£	£	£	£	£
		1,948	73	57	2,078	46	8	2	56
	Interest on PCC funds								

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Sundry income	7,793	-	7,793	1,468	-	1,468
Sundry income	-	5,254	5,254	-	5,276	5,276
	<u>7,793</u>	<u>5,254</u>	<u>13,047</u>	<u>1,468</u>	<u>5,276</u>	<u>6,744</u>

7 Charitable activities

	2022	2021
	£	£
Donations to Mission and Relief Agencies	62,050	51,047
Costs of Charitable Activities within the Parish	395,528	330,189
Support Costs in support of Charitable Activities	76,770	22,906
Publicity in Support of Charitable Activities	-	763
Support Costs	17,098	17,773
Depreciation	31,921	32,024
	<u>583,367</u>	<u>454,702</u>
	<u>583,367</u>	<u>454,702</u>
Analysis by fund		
Unrestricted funds	552,297	443,757
Restricted funds	31,070	10,945
	<u>583,367</u>	<u>454,702</u>

8 Independent Examiner's Remuneration

The amount payable to the Independent Examiner totaled £2,184 (2021: £1,938).

This total can be analysed as follows:

Independent Examination fees - £1,764 (2021: £1,938).

Fees for other work - £420 (2021: £Nil).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Trustees

Expenses amounting to £7,917 were paid to 3 Trustees (2021 - Expenses amounting to £9,811 were paid to 3 Trustees).

The main expenses incurred were car travel, public transport, purchase of theological books, telephone/mobile/internet costs, attendance at conferences & training courses and computer hardware & software.

With the exception of those disclosed above and below in Note 22, there were no other disclosable transactions in respect of PCC members, persons closely connected with them or related parties.

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
8	7
=====	=====

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Unrestricted funds	Total
	2022 £	2021 £
Other expenditure heading 1	3,432	-
	3,432	-
	=====	=====

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Tangible fixed assets

	Freehold land and buildings	Fixtures, furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2022	1,747,215	78,889	1,826,104
Additions	-	359	359
At 31 December 2022	1,747,215	79,248	1,826,463
Depreciation and impairment			
At 1 January 2022	332,380	76,537	408,917
Depreciation charged in the year	30,253	1,668	31,921
At 31 December 2022	362,633	78,205	440,838
Carrying amount			
At 31 December 2022	1,384,582	1,043	1,385,625
At 31 December 2021	1,414,835	2,352	1,417,187

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	11,057	5,965
Prepayments and accrued income	1,144	1,252
	12,201	7,217

15 Loans and overdrafts

	2022	2021
	£	£
Bank loans	246,487	270,736
Payable within one year	24,400	24,400
Payable after one year	222,087	246,336

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	15	24,400	24,400
Deferred income	18	1,803	-
Trade creditors		11,037	15,479
		<u>37,240</u>	<u>39,879</u>

Bank loans include mortgages totalling £24,400 (2021 - £24,400) which are secured against properties held within fixed assets.

17 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	15	222,087	246,336

Bank loans include mortgages totalling £222,087 (2021 - £246,336) which are secured against properties held within fixed assets.

18 Deferred income

	2022 £	2021 £
Arising from Amounts received in 2022 relating to 2023	1,803	-

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	1,803	-
Movements in the year:		
Deferred income at 1 January 2022	-	-
Resources deferred in the year	1,803	-
Deferred income at 31 December 2022	1,803	-

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19	Analysis of net assets between funds	Unrestricted funds	Restricted funds	Endowment funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
	Fund balances at 31 December 2022 are represented by:								
	Tangible assets	1,385,625	-	-	1,385,625	1,417,187	-	-	1,417,187
	Current assets/(liabilities)	141,700	-	-	141,700	153,980	-	-	153,980
	Long term liabilities	(222,087)	-	-	(222,087)	(246,336)	-	-	(246,336)
		<u>1,305,238</u>	<u>-</u>	<u>-</u>	<u>1,305,238</u>	<u>1,324,831</u>	<u>-</u>	<u>-</u>	<u>1,324,831</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Pensions

The PCC participates in the Pension Builder Classic Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the PCC and the other participating employers.

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	20,000	20,000
Between two and five years	-	20,000
	20,000	40,000

22 Related party transactions

The stipendiary clergy are office holders not employees and are paid a stipend through the Diocese, the non-stipendiary clergy receive no remuneration for their service.

Transactions with related parties

During the year the charity received total donations of £49,737 (2021: £45,076) from the trustees. All donations received from the trustees were received without conditions.

Accounts

Charity registration number 1134217

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
BAPTIST, HARTFORD, CHESTER DIOCESE**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev. Dimitri Alldridge
Rev. George Agar
Ian Barton
Graham Campbell
Andre Bulbeck
Rosalind Campbell
Barry Chidlow (Appointed 11 May 2021)
Emily Dean (Appointed 11 May 2021)
Simon Gatreax (Appointed 11 May 2021)
Danny Greaves
Audrey Kerr-Taylor
David Richards
Rev. James Robson
Rev. Mike Smith
C Yevseyev
Stephen Carr
Andrew Rodwell
Fiona Hughes (Appointed 11 May 2021)
David King (Appointed 11 May 2021)
Caroline Mackenzie (Appointed 11 May 2021)
Helen Small (Appointed 11 May 2021)
Rev John Teasdale (Appointed 11 May 2021)

Charity number

1134217

Independent examiner

Mitchell Charlesworth
24 Nicholas Street
Chester
CH1 2AU

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The 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.

In accordance with the requirements of the Parochial Church Council(Powers) Measure 1956, the PCC cooperates with the ministers in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main activities of the PCC are:

- the provision of regular public worship that is open to all
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved
- the teaching of the Christian faith through sermons, small groups, courses for adults, children's meetings and links with the local schools
- the promotion of the Christian faith through various events organised by the PCC
- the support of other charities involved in Christian outreach and development

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves and Financial Review

The Trustees have considered the advice provided by the Charity Commission in their note CC19. We believe that a prudent level of reserves is approximately eight to ten weeks cash outflow to allow sufficient working amounts in the current accounts at both St. John's and Christ Church.

During 2019, we started a 5-year strategy to build an additional "staffing reserve" for future hiring requirements, and this continued in 2020 and the first half of 2021. This reserve is to minimise and spread the required increases in planned giving in future years. As a result of this strategy, cash at the end of 2021 is higher than normal. Jon Teasdale joined us as Associate Vicar for St John's in July 2021. With Jon's arrival our Parish Share increased (Jon, like other clergy, is an office holder whose stipend is paid by the Diocese) and the Staffing Reserve has been used to offset the additional amount of Parish Share. Nathan Heeb joined the team as our Youth Worker in December 2020 and has made a valuable contribution to the work during 2021.

During the spring of 2021, we unexpectedly received an influx of people from Hong Kong, who had relocated to mid-Cheshire following the additional restrictions imposed by the Chinese Authorities. The PCC agreed to employ one of their number, Lewis Li, who is undertaking theological training, as a lay minister to the Cantonese speaking members of the congregation. To manage the financial risk, Lewis has been employed initially on a temporary one-year contract. We have already received generous gifts supporting this work and we pray that the Lord will continue to bless this work financially, to allow us to make the position permanent.

The Charity's main income is from planned (regular) giving and associated Gift Aid tax refunds. This comes from around 130 givers at St John's and 50 at Christ Church. A sudden cessation of income is therefore unlikely. In the event of a shortfall, the Trustees will either seek to increase income by holding a gift day, or to reduce expenditure by postponing capital expenditure, reducing staff levels, withholding Parish Share (a voluntary payment) or reducing the amount donated to Missionary Societies (a discretionary payment). Our reserve gives adequate time for the trustees to assess any situation and take appropriate action.

As reported at the AGM in 2021, the COVID-19 pandemic has had a considerable impact on certain areas of the PCC's finances. Offering plate income and fees from funerals & weddings have dropped. The largest impact has been a loss of rental income from St John's Church Centre of approximately £40,000 in both 2020 and 2021. In mitigation the PCC made the position of Facilities Manager redundant in September 2020, which helped to stabilise our finances through 2021.

The PCC's primary income is Gift Aided planned giving, this has been unaffected by the pandemic.

The huge rise in energy costs since the start of 2022 will put a considerable strain on our finances during 2022, and we are monitoring these costs closely and investigating ways of reducing energy consumption.

Financial Commentary

The PCC had a highly unusual and challenging financial year in 2021, but, by God's grace and through the mitigations described in the previous section, we were able to meet our commitments to ministry in the parish (including ministry to newcomers from Hong Kong), support our Mission Partners and to finance the appointment of Jon Teasdale as Associate Vicar at St John's by use of the Staffing Reserve.

Voluntary giving at the two churches, the PCC's main source of income, remained largely unchanged as noted in the section above. Due to continued restrictions on attendance at church services several cash givers switched to giving by bank transfer.

The main drop in income was around £40,000 from 2019 levels due to the closure of St John's Church Centre due to COVID-19 restrictions. This loss was offset by making the position of Facilities Manager redundant in September 2020, and hence saving employment costs in 2021. We also achieved cost reductions elsewhere, which are listed below:

- Reduced staff costs, due to the allowance on employers' National Insurance being further extended to 2020/21 and 2021/22, at the increased rate of £4,000.
- Reduction of £6,000 (compared to 2019) on utility bills, largely due to both churches and St John's Church Centre being closed for lengthy periods.
- Due to the limited use of our buildings, we spent £7,000 less than we spent in 2019 on catering, including catering for conferences in St John's Church Centre.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC's undesignated and unrestricted cash balances at December 2021 were £82,116 (compared to £95,539). The main areas of PCC expenditure are Parish Share, the payment of staff salaries, the support of mission and relief agencies, the maintenance of properties, plus rent and mortgage payments. In addition, £8,000 of general funds were used to pay part of the mortgage on St John's Church Centre.

The PCC has a non-contributory pension scheme which is a Defined Benefit Scheme run by the Church of England Pensions Board. It is auto-enrolment compliant and the permanent staff were auto-enrolled into this scheme in July 2016 in compliance with the appropriate legislation. There is no liability for a deficit at the moment for the Pension Scheme.

Regular giving towards the repayment of the loans on St John's Church Centre continued to be received. Gifts received during the year were £26,320 plus £3,165 tax refund on Gift Aided donations. During the year, the PCC repaid the final amounts outstanding on the short-term interest-free congregational loans, leaving only the mortgage loan with Virgin Money (previously Yorkshire Bank). The outstanding balance at 31 December 2021 was £187,616.

The restricted balances in the Church Centre Project Fund in December 2021 were £15,880 including the sum of £10,000 for support of Emmanuel Church in Leftwich, Northwich.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Charity's objective is to preach the Gospel, and we plan to do this by:

- ministering to the people of Hartford and Greenbank
- supporting Mission Partners both in the UK and overseas
- further developing links with local schools and colleges
- developing and resourcing new opportunities for Christian outreach as they arise

These plans are reviewed regularly by the PCC through the work of its sub-committees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The PCC is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. General Synod and Diocesan Synod members are also ex-officio PCC members. Deanery Synod representatives and elected lay PCC members are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years.

PCC members and Deanery Synod representatives are elected from both churches in the parish. At the APCM in April 2013, a resolution was passed to divide the elected places on Deanery Synod and PCC between St John's and Christ Church according to the ratio between attendance in the two churches, using a sample month each year.

At the APCM in October 2020, the size of the PCC was reduced to reflect the increased importance of the church sub-committees.

"From the next APCM, the total number of elected lay representatives to the Parochial Church Council of St John the Baptist Hartford and Christ Church Greenbank shall be 9, consisting of 6 from St John's and 3 from Christ Church".

At the first meeting of a newly elected PCC, members are reminded that they are Charity Trustees and are given a brief summary of their duties. On election each Trustee completes a Statement of Trustee's Interests and a Register of Trustees' Interests is kept.

PCC Sub-committees

In addition to the PCC, we manage the activities of the parish using PCC sub-committees.

The Standing Committee has delegated powers to make decisions between PCC meetings, subject to keeping the PCC informed.

There are two church sub-committees – St John's Committee and Christ Church Committee.

Each committee comprises the clergy, those members of the PCC who worship at each respective church plus additional members who may be co-opted for one year.

There is one Missionary Strategy Group, operating across both churches. The PCC retains full financial decision-making powers but where possible other decisions are delegated to the relevant church committee.

- Standing Committee
- St John's Committee
- Christ Church Committee
- Missionary Strategy Group

Each church may establish further local sub-committees as required.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. Dimitri Alldridge	
Rev. George Agar	
Martin Barber	(Resigned 11 May 2021)
Russell Baker	(Resigned 11 May 2021)
Ian Barton	
Rodney Bessent	(Resigned 11 May 2021)
Graham Campbell	
Andre Bulbeck	
Rosalind Campbell	
Barry Chidlow	(Appointed 11 May 2021)
Emily Dean	(Appointed 11 May 2021)
Roger Gibson	(Resigned 11 May 2021)
Julia Gover	(Resigned 11 May 2021)
Simon Gatreax	(Appointed 11 May 2021)
Danny Greaves	
Rev. Alec Ham	(Resigned 11 May 2021)
Lisa Hobson	(Resigned 11 May 2021)
Rev. Phil Highton	(Resigned 11 May 2021)
Audrey Kerr-Taylor	
David Richards	
Matthew Rigby	(Resigned 11 May 2021)
Rev. James Robson	
Susan Scarr-Hall	(Resigned 11 May 2021)
Rev. Mike Smith	
Ian Williams	(Resigned 11 May 2021)
Stephen Williams	(Resigned 11 May 2021)
C Yevseyev	
Stephen Carr	
Andrew Rodwell	
Fiona Hughes	(Appointed 11 May 2021)
David King	(Appointed 11 May 2021)
Caroline Mackenzie	(Appointed 11 May 2021)
Helen Small	(Appointed 11 May 2021)
Rev John Teasdale	(Appointed 11 May 2021)

The trustees' report was approved by the Board of Trustees.



Graham Campbell

Trustee

Dated: 25/09/22



Rev. Mike Smith

Trustee

Dated: 25/9/22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 26 September 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income and endowments from:						
Donations and legacies	3	416,916	29,485	-	446,401	446,407
Charitable activities	4	7,076	947	-	8,023	37,645
Investments	5	46	8	2	56	359
Other income	6	1,468	5,276	-	6,744	4,059
Total income and endowments		425,506	35,716	2	461,224	488,470
Expenditure on:						
Raising funds	7	-	-	-	-	4,358
Charitable activities	8	443,757	10,945	-	454,702	450,344
Total expenditure		443,757	10,945	-	454,702	454,702
Net (outgoing)/incoming resources before transfers		(18,251)	24,771	2	6,522	33,768
Gross transfers between funds		31,569	(31,569)	-	-	-
Net movement in funds		13,318	(6,798)	2	6,522	33,768
Fund balances at 1 January 2021		1,287,972	25,975	4,362	1,318,309	1,284,541
Fund balances at 31 December 2021		1,301,290	19,177	4,364	1,324,831	1,318,309

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	406,658	39,749	-	446,407
Charitable activities	4	23,651	13,994	-	37,645
Investments	5	224	117	18	359
Other income	6	4,059	-	-	4,059
Total income and endowments		434,592	53,860	18	488,470
Expenditure on:					
Raising funds	7	75	4,283	-	4,358
Charitable activities	8	397,008	53,336	-	450,344
Total expenditure		397,083	57,619	-	454,702
Net (outgoing)/incoming resources before transfers		37,509	(3,759)	18	33,768
Gross transfers between funds		21,376	(21,376)	-	-
Net movement in funds		58,885	(25,135)	18	33,768
Fund balances at 1 January 2020		1,229,087	51,111	4,343	1,284,541
Fund balances at 31 December 2020		1,287,972	25,976	4,361	1,318,309

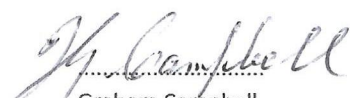
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

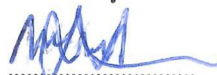
BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		1,417,187		1,449,211
Current assets					
Debtors	12	7,217		5,143	
Cash at bank and in hand		186,642		187,095	
		193,859		192,238	
Creditors: amounts falling due within one year	14	(39,879)		(51,760)	
Net current assets			153,980		140,478
Total assets less current liabilities			1,571,167		1,589,689
Creditors: amounts falling due after more than one year	15		(246,336)		(271,380)
Net assets			1,324,831		1,318,309
Capital funds					
Endowment funds - general			4,364		4,361
Income funds					
Restricted funds			19,177		25,976
Unrestricted funds			1,301,290		1,287,972
			1,324,831		1,318,309

The financial statements were approved by the Trustees on 25 April 2022


Graham Campbell
Trustee


Rev. Mike Smith
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese is an unincorporated charity registered in England and Wales. The primary correspondence address is St John's Church Centre, School Lane, Hartford, Northwich, CW8 1NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure 1956, the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable Activities

The Charity has only one charitable activity, therefore all governance costs have been allocated to support costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years or shown at original purchase price, not depreciated
Fixtures, furniture and equipment	Between 3 and 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	416,916	29,485	446,401	406,658	39,749	446,407

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021	2020
	£	£
Sales within charitable activities	5,899	34,779
Other income	2,124	2,866
	<u>8,023</u>	<u>37,645</u>
Analysis by fund		
Unrestricted funds	7,076	23,651
Restricted funds	947	13,994
	<u>8,023</u>	<u>37,645</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds	Restricted funds	Endowment funds general	Total	Unrestricted funds	Restricted funds	Endowment funds general	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Interest on PCC funds	46	8	2	56	224	117	18	359
	==	==	==	==	==	==	==	==

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Sundry income	1,468	-	1,468	4,059
Sundry income	-	5,276	5,276	-
	<u>1,468</u>	<u>5,276</u>	<u>6,744</u>	<u>4,059</u>

7 Raising funds

	Total	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
<u>Fundraising and publicity</u>				
Seeking donations, grants and legacies	-	75	-	75
	<u>-</u>	<u>75</u>	<u>-</u>	<u>75</u>
<u>Trading costs</u>				
Other trading activities	-	-	4,283	4,283
	<u>-</u>	<u>75</u>	<u>4,283</u>	<u>4,358</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	2021 £	2020 £
Donations to Mission and Relief Agencies	51,047	52,671
Costs of Charitable Activities within the Parish	330,189	318,152
Support Costs in support of Charitable Activities	22,906	17,274
Publicity in Support of Charitable Activities	763	580
Support Costs	17,773	28,068
Depreciation	32,024	33,599
	<u>454,702</u>	<u>450,344</u>
	<u>454,702</u>	<u>450,344</u>
Analysis by fund		
Unrestricted funds	443,757	397,008
Restricted funds	10,945	53,336
	<u>454,702</u>	<u>450,344</u>

9 Trustees

Expenses amounting to £9,811 were paid to 3 Trustees (2020 - Expenses amounting to £5,768 were paid to 3 Trustees).

The main expenses incurred were car travel, public transport, purchase of theological books, telephone/mobile/internet costs, attendance at conferences & training courses and computer hardware & software.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or related parties.

10 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>7</u>	<u>7</u>

There were no employees whose annual remuneration was more than £60,000.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Freehold land and buildings	Fixtures, furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2021	1,747,215	78,889	1,826,104
At 31 December 2021	1,747,215	78,889	1,826,104
Depreciation and impairment			
At 1 January 2021	302,127	74,766	376,893
Depreciation charged in the year	30,253	1,771	32,024
At 31 December 2021	332,380	76,537	408,917
Carrying amount			
At 31 December 2021	1,414,835	2,352	1,417,187
At 31 December 2020	1,445,089	4,122	1,449,211

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	5,965	4,936
Prepayments and accrued income	1,252	207
	7,217	5,143

13 Loans and overdrafts

	2021	2020
	£	£
Bank loans	270,736	314,380
Payable within one year	24,400	43,000
Payable after one year	246,336	271,380

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	13	24,400	43,000
Trade creditors		15,479	8,760
		<u>39,879</u>	<u>51,760</u>

Bank loans include mortgages totalling £24,400 (2020 - £23,000) which are secured against properties held within fixed assets.

15 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	13	246,336	271,380
		<u>246,336</u>	<u>271,380</u>

Bank loans include mortgages totalling £246,336 (2020 - £271,380) which are secured against properties held within fixed assets.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Endowment funds	Total	Unrestricted funds	Restricted funds	Endowment funds	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:								
Tangible assets	1,417,187	-	-	1,417,187	1,449,211	-	-	1,449,211
Current assets/(liabilities)	153,980	-	-	153,980	110,141	25,976	4,361	140,478
Long term liabilities	(246,336)	-	-	(246,336)	(271,380)	-	-	(271,380)
	<u>1,324,831</u>	<u>-</u>	<u>-</u>	<u>1,324,831</u>	<u>1,287,972</u>	<u>25,976</u>	<u>4,361</u>	<u>1,318,309</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

17 Pensions

The PCC participates in the Pension Builder Classic Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the PCC and the other participating employers.

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	20,000	20,000
Between two and five years	20,000	40,000
	<u>40,000</u>	<u>60,000</u>

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev. Dimitri Alldridge
Rev. George Agar
Martin Barber
Russell Baker
Ian Barton
Rodney Bessent
Graham Campbell
Andre Bulbeck
Rosalind Campbell
Barry Chidlow
Emily Dean
Roger Gibson
Julia Gover
Simon Gatreax
Danny Greaves
Rev. Alec Ham
Lisa Hobson
Rev. Phil Highton
Audrey Kerr-Taylor
David Richards
Matthew Rigby
Rev. James Robson
Susan Scarr-Hall
Rev. Mike Smith
Ian Williams
Stephen Williams
Catherine Yevseyev
Stephen Carr
Andrew Rodwell

Charity number

1134217

Independent examiner

Mitchell Charlesworth LLP
24 Nicholas Street
Chester
CH1 2AU

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The 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.

In accordance with the requirements of the Parochial Church Council(Powers) Measure 1956, the PCC cooperates with the ministers in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The main activities of the PCC are:

- the provision of regular public worship that is open to all
- the provision of pastoral work including the visiting of the sick, the elderly and the bereaved
- the teaching of the Christian faith through sermons, small groups, courses for adults, children's meetings and links with the local schools
- the promotion of the Christian faith through various events organised by the PCC
- the support of other charities involved in Christian outreach and development

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Reserves and Financial Review

The Trustees have considered the advice provided by the Charity Commission in their note CC19. We believe that a prudent level of reserves is approximately eight to ten weeks cash outflow to allow sufficient working amounts in the current accounts at both St. John's and Christ Church.

During 2019, we started a 5-year strategy to build an additional "staffing reserve" for future hiring requirements, and this continued in 2020. This reserve is to minimise and spread the required increases in planned giving in future years. As a result of this strategy, cash at the end of 2020 is higher than normal. An Associate Vicar was appointed and, God willing, will join us in July 2021. A Youth Worker was appointed in December 2020.

The Charity's main income is from planned (regular) giving and associated Gift Aid tax refunds. This comes from around 130 givers at St John's and 50 at Christ Church. A sudden cessation of income is therefore unlikely. In the event of a shortfall, the Trustees will either seek to increase income by holding a gift day, or to reduce expenditure by postponing capital expenditure, reducing staff levels, withholding Parish Share (a voluntary payment) or reducing the amount donated to Missionary Societies (a discretionary payment). Our reserve gives adequate time for the trustees to assess any situation and take appropriate action.

As reported at the previous AGM in October 2020, the COVID-19 pandemic has had a considerable impact on certain areas of the PCC's finances. There has been a drop in plate income and fees from funerals & weddings, but the largest impact in 2020 was the loss of rental income from St John's Church Centre of approximately £40,000. In mitigation the PCC put the Facilities Management staff on furlough to recover 80% of salary costs from HMRC, and made the difficult decision to make the position of Facilities Manager redundant in September 2020.

The PCC received grants from Cheshire West and Chester Council and Chester Diocese. In addition, 3-month repayment holidays were arranged on the Church Centre and Propagator's House mortgages. We are not expecting rental income on St John's Church Centre to return to previous levels.

The PCC's main source of income is Gift Aided planned giving and this has been unaffected by the pandemic.

At 31 December 2020, the PCC's unrestricted and un-designated cash balances amounted to £95,539 (2019 £78,547).

Financial Commentary

The PCC had a highly unusual and challenging financial year in 2020, but, by God's grace and through the mitigations described in the previous section, we were able to meet our commitments to ministry in the parish, support our Mission Partners and establish a staffing reserve.

Voluntary giving at the two churches, the PCC's main source of income, remained largely unchanged. Due to restrictions on attendance at church services several cash givers switched to giving by bank transfer.

The main drop in income was around £40,000 due to the closure of St John's Church Centre due to COVID-19 restrictions. This loss was offset by claiming £15,600 in grants from the furlough scheme, Cheshire West and Chester Council and Chester Diocese. We also achieved cost reductions elsewhere, which are listed below:

- Reduced staff costs, due to the allowance on employers' National Insurance being further extended to 2019/20, and to 20/21 at the increased rate of £4,000.
- Lower than budgeted staffing costs due to delays in appointing new staff (Youth Minister and Associate Vicar) totalled £36,000 and were added to the staffing reserve taking the total to £50,000.
- Reduction of £6,000 (compared to 2019) on utility bills, largely due to both churches and St John's Church Centre being closed for lengthy periods.
- Due to the lack of use of our buildings, we spent around £3,000 less than budgeted on cleaning and £7,000 less than budgeted on catering, including catering for conferences in St John's Church Centre.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC's undesignated and unrestricted cash balances at December 2020 were £95,541 (compared to £78,547). The main areas of PCC expenditure are Parish Share, the payment of staff salaries, the support of mission and relief agencies, and the maintenance of properties. £8,000 of general funds were used to pay part of the mortgage on St John's Church Centre.

The PCC has a non-contributory pension scheme which is a Defined Benefit Scheme run by the Church of England Pensions Board. It is auto-enrolment compliant and the permanent staff were auto-enrolled into this scheme in July 2016 in compliance with the appropriate legislation. There is no liability for a deficit at the moment for the Pension Scheme.

There was an appeal at St John's in the spring of 2020 towards the costs of constructing St John's Church Centre. Gifts received during the year amounted to £25,915 plus £2,550 Gift Aid tax refund. The PCC repaid short-term interest-free congregational loans of £18,000, leaving £20,000 remaining. We plan to pay these remaining loans off completely in 2021.

The restricted balances in the Church Centre Project Fund in December 2020 were £22,069 including the sum of £10,000 for support of Emmanuel Church in Leftwich, Northwich.

The PCC were given legacies and gifts totalling £30,000 towards the renewal of the AV system at St John's. The installation was carried out by contractors and volunteers, during the lockdown closure in summer 2020, at a cost of £29,084. The new system replaces the previous 20-year old installation with improved audio, video and live-streaming capability which has been a great blessing – we are thankful to God for His timing and provision.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Charity's objective is to preach the Gospel, and we plan to do this by:

- ministering to the people of Hartford and Greenbank
- supporting Mission Partners both in the UK and overseas
- further developing links with local schools and colleges
- developing and resourcing new opportunities for Christian outreach as they arise

These plans are reviewed regularly by the PCC through the work of its sub-committees.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The PCC is a corporate body. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. General Synod and Diocesan Synod members are also ex-officio PCC members. Deanery Synod representatives and elected lay PCC members are elected by the Annual Parochial Church Meeting (APCM) and hold office for three years.

PCC members and Deanery Synod representatives are elected from both churches in the parish. At the APCM in April 2013, a resolution was passed to divide the elected places on Deanery Synod and PCC between St John's and Christ Church according to the ratio between attendance in the two churches, using a sample month each year.

At the APCM in October 2020, the size of the PCC was reduced to reflect the increased importance of the church sub-committees.

"From the next APCM, the total number of elected lay representatives to the Parochial Church Council of St John the Baptist Hartford and Christ Church Greenbank shall be 9, consisting of 6 from St John's and 3 from Christ Church".

At the first meeting of a newly elected PCC, members are reminded that they are Charity Trustees and are given a brief summary of their duties. On election each Trustee completes a Statement of Trustee's Interests and a Register of Trustees' Interests is kept.

PCC Sub-committees

In addition to the PCC, we manage the activities of the parish using PCC sub-committees.

The Standing Committee has delegated powers to make decisions between PCC meetings, subject to keeping the PCC informed.

There are two church sub-committees – St John's Committee and Christ Church Committee.

Each committee comprises the clergy, those members of the PCC who worship at each respective church plus additional members who may be co-opted for one year.

There is one Missionary Strategy Group, operating across both churches. The PCC retains full financial decision-making powers but where possible other decisions are delegated to the relevant church committee.

- Standing Committee
- St John's Committee
- Christ Church Committee
- Missionary Strategy Group

Each church may establish further local sub-committees as required.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who served during the year and up to the date of signature of the financial statements were:

Rev. Dimitri Alldridge
Rev. George Agar
Martin Barber
Russell Baker
Ian Barton
Rodney Bessent
Graham Campbell
Andre Bulbeck
Rosalind Campbell
Barry Chidlow
Emily Dean
Roger Gibson
Julia Gover
Simon Gatreax
Danny Greaves
Rev. Alec Ham
Lisa Hobson
Rev. Phil Highton
Audrey Kerr-Taylor
David Richards
Matthew Rigby
Rev. James Robson
Susan Scarr-Hall
Rev. Mike Smith
Ian Williams
Stephen Williams
Catherine Yevseyev
Stephen Carr
Andrew Rodwell

The trustees' report was approved by the Board of Trustees.

.....
Rev. Mike Smith
Trustee
Dated:

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.



Robert Hall, FCA
Mitchell Charlesworth LLP

24 Nicholas Street
Chester
CH1 2AU

Dated: 28 October 2021

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year						
		Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	406,658	39,749	-	446,407	446,778
Charitable activities	4	23,651	13,994	-	37,645	85,632
Investments	5	224	117	18	359	522
Other income	6	4,059	-	-	4,059	2,342
Total income and endowments		434,592	53,860	18	488,470	535,274
<u>Expenditure on:</u>						
Raising funds	7	75	4,283	-	4,358	9,178
Charitable activities	8	397,008	53,336	-	450,344	501,925
Total resources expended		397,083	57,619	-	454,702	511,103
Net incoming/(outgoing) resources before transfers		37,509	(3,759)	18	33,768	24,171
Gross transfers between funds		21,376	(21,376)	-	-	-
Net movement in funds		58,885	(25,135)	18	33,768	24,171
Fund balances at 1 January 2020		1,229,087	51,111	4,343	1,284,541	1,260,370
Fund balances at 31 December 2020		1,287,972	25,976	4,361	1,318,309	1,284,541

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year					
		Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	388,952	57,826	-	446,778
Charitable activities	4	73,614	12,018	-	85,632
Investments	5	293	197	32	522
Other income	6	2,342	-	-	2,342
Total income and endowments		465,201	70,041	32	535,274
<u>Expenditure on:</u>					
Raising funds	7	160	9,018	-	9,178
Charitable activities	8	445,877	56,048	-	501,925
Total resources expended		446,037	65,066	-	511,103
Net incoming/(outgoing) resources before transfers		19,164	4,975	32	24,171
Gross transfers between funds		25,885	(25,885)	-	-
Net movement in funds		45,049	(20,910)	32	24,171
Fund balances at 1 January 2019		1,184,038	72,021	4,311	1,260,370
Fund balances at 31 December 2019		1,229,087	51,111	4,343	1,284,541

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	11		1,449,211		1,481,371
Current assets					
Debtors	12	5,143		4,900	
Cash at bank and in hand		187,095		164,828	
		<u>192,238</u>		<u>169,728</u>	
Creditors: amounts falling due within one year	14	(51,760)		(50,093)	
Net current assets			140,478		119,635
Total assets less current liabilities			<u>1,589,689</u>		<u>1,601,006</u>
Creditors: amounts falling due after more than one year	15		(271,380)		(316,465)
Net assets			<u><u>1,318,309</u></u>		<u><u>1,284,541</u></u>
Capital funds					
Endowment funds - general			4,361		4,343
Income funds					
Restricted funds			25,976		51,111
Unrestricted funds			1,287,972		1,229,087
			<u><u>1,318,309</u></u>		<u><u>1,284,541</u></u>

The financial statements were approved by the Trustees on

.....
Graham Campbell
Trustee

.....
Rev. Mike Smith
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Hartford, Chester Diocese is an unincorporated charity registered in England and Wales. The primary correspondence address is St John's Church Centre, School Lane, Hartford, Northwich, CW8 1NP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Parochial Church Council (Powers) Measure 1956, the Church Representation Rules, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Charitable Activities

The Charity has only one charitable activity, therefore all governance costs have been allocated to support costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	50 years or shown at original purchase price, not depreciated
Fixtures, furniture and equipment	Between 3 and 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	406,658	39,749	446,407	388,952	57,826	446,778

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	2020	2019
	£	£
Sales within charitable activities	34,779	85,632
Other income	2,866	-
	<u>37,645</u>	<u>85,632</u>
Analysis by fund		
Unrestricted funds	23,651	73,614
Restricted funds	13,994	12,018
	<u>37,645</u>	<u>85,632</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

	Unrestricted funds	Restricted funds	Endowment funds general	Total	Unrestricted funds	Restricted funds	Endowment funds general	Total
	2020	2020	2020	2020	2019	2019	2019	2019
	£	£	£	£	£	£	£	£
Interest on PCC funds	224	117	18	359	293	197	32	522
	==	==	==	==	==	==	==	==

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Other income

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Sundry income	4,059	2,342
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Seeking donations, grants and legacies	75	-	75	108	-	108
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Trading costs</u>						
Other trading activities	-	4,283	4,283	52	9,018	9,070
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	75	4,283	4,358	160	9,018	9,178
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Charitable activities

	2020	2019
	£	£
Donations to Mission and Relief Agencies	52,671	74,655
Costs of Charitable Activities within the Parish	318,152	271,491
Support Costs in support of Charitable Activities	17,274	11,366
Publicity in Support of Charitable Activities	580	2,066
Support Costs	28,068	107,742
Depreciation	33,599	34,605
	<u>450,344</u>	<u>501,925</u>
	<u>450,344</u>	<u>501,925</u>
Analysis by fund		
Unrestricted funds	397,008	445,877
Restricted funds	53,336	56,048
	<u>450,344</u>	<u>501,925</u>

9 Trustees

Expenses amounting to £5,768 were paid to 3 Trustees (2019 - Expenses amounting to £8,675 were paid to 5 Trustees).

The main expenses incurred were car travel, public transport, purchase of theological books, telephone/mobile/ internet costs, attendance at conferences & training courses and computer hardware & software.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or related parties.

10 Employees

The average monthly number of employees during the year was:

2020	2019
Number	Number
<u>7</u>	<u>8</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

11 Tangible fixed assets

	Freehold land and buildings	Fixtures, furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2020	1,747,215	77,449	1,824,664
Additions	-	1,440	1,440
At 31 December 2020	1,747,215	78,889	1,826,104
Depreciation and impairment			
At 1 January 2020	271,873	71,421	343,294
Depreciation charged in the year	30,253	3,346	33,599
At 31 December 2020	302,126	74,767	376,893
Carrying amount			
At 31 December 2020	1,445,089	4,122	1,449,211
At 31 December 2019	1,475,342	6,029	1,481,371

12 Debtors

	2020	2019
	£	£
Amounts falling due within one year:		
Other debtors	4,936	4,500
Prepayments and accrued income	207	400
	5,143	4,900

13 Loans and overdrafts

	2020	2019
	£	£
Bank loans	314,380	358,665
Payable within one year	43,000	42,200
Payable after one year	271,380	316,465

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank loans	13	43,000	42,200
Trade creditors		8,760	7,893
		<u>51,760</u>	<u>50,093</u>

Bank loans include mortgages totalling £23,000 (2019 - £22,200) which are secured against properties held within fixed assets.

15 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	13	<u>271,380</u>	<u>316,465</u>

Bank loans include mortgages totalling £271,380 (2019 - £310,665) which are secured against properties held within fixed assets.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, HARTFORD, CHESTER DIOCESE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:								
Tangible assets	1,449,211	-	-	1,449,211	1,481,371	-	-	1,481,371
Current assets/(liabilities)	110,141	25,976	4,361	140,478	64,181	51,111	4,343	119,635
Long term liabilities	(271,380)	-	-	(271,380)	(316,465)	-	-	(316,465)
	<u>1,287,972</u>	<u>25,976</u>	<u>4,361</u>	<u>1,318,309</u>	<u>1,229,087</u>	<u>51,111</u>	<u>4,343</u>	<u>1,284,541</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, HARTFORD, CHESTER DIOCESE**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Pensions

The PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the PCC and the other participating employers.

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	20,000	20,000
Between two and five years	40,000	60,000
	<u>60,000</u>	<u>80,000</u>
	<u><u>60,000</u></u>	<u><u>80,000</u></u>