

**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>
	<u><u>37,645</u></u>	<u><u>85,632</u></u>
Analysis by fund		
Unrestricted funds	23,651	73,614
Restricted funds	13,994	12,018
	<u>37,645</u>	<u>85,632</u>
	<u><u>37,645</u></u>	<u><u>85,632</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

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 Number	2019 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
	<hr/>	<hr/>	<hr/>
At 31 December 2020	1,747,215	78,889	1,826,104
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 January 2020	271,873	71,421	343,294
Depreciation charged in the year	30,253	3,346	33,599
	<hr/>	<hr/>	<hr/>
At 31 December 2020	302,126	74,767	376,893
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2020	1,445,089	4,122	1,449,211
	<hr/>	<hr/>	<hr/>
At 31 December 2019	1,475,342	6,029	1,481,371
	<hr/>	<hr/>	<hr/>

12 Debtors

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

13 Loans and overdrafts

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

**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	271,380	316,465
		<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>