

**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

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|                             |                        |                          |
|-----------------------------|------------------------|--------------------------|
| <b>Trustees</b>             | 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) |
| <b>Charity number</b>       | 1134217                |                          |
| <b>Independent examiner</b> | Mitchell Charlesworth  |                          |
|                             | 24 Nicholas Street     |                          |
|                             | Chester                |                          |
|                             | CH1 2AU                |                          |
| <b>Bankers</b>              | Virgin Money           |                          |
|                             | 34 Princess Street     |                          |
|                             | Stockport              |                          |
|                             | SK1 1RE                |                          |

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# 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***

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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**

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### **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

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#### 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**

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### 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**

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### 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*

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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

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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<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Endowment<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
|   | Notes |                                    |                                  |                                 |                    |                    |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                                 |                    |                    |
| 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              |
| <b>Total income and endowments</b>                        |       | <b>528,909</b>                     | <b>38,240</b>                    | <b>57</b>                       | <b>567,206</b>     | <b>461,224</b>     |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                                 |                    |                    |
| Charitable activities                                     | 7     | 552,297                            | 31,070                           | -                               | 583,367            | 454,702            |
| Other   | 11    | 3,432                              | -                                | -                               | 3,432              | -                  |
| <b>Total expenditure</b>                                  |       | <b>555,729</b>                     | <b>31,070</b>                    | <b>-</b>                        | <b>586,799</b>     | <b>454,702</b>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |       | <b>(26,820)</b>                    | <b>7,170</b>                     | <b>57</b>                       | <b>(19,593)</b>    | <b>6,522</b>       |
| Gross transfers between funds                             |       | 12,052                             | (12,052)                         | -                               | -                  | -                  |
| <b>Net movement in funds</b>                              |       | <b>(14,768)</b>                    | <b>(4,882)</b>                   | <b>57</b>                       | <b>(19,593)</b>    | <b>6,522</b>       |
| Fund balances at 1 January 2022                           |       | 1,301,290                          | 19,177                           | 4,364                           | 1,324,831          | 1,318,309          |
| <b>Fund balances at 31 December 2022</b>                  |       | <b>1,286,522</b>                   | <b>14,295</b>                    | <b>4,421</b>                    | <b>1,305,238</b>   | <b>1,324,831</b>   |

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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Endowment<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|---|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|
|   | Notes |                                    |                                  |                                 |                    |
| <b><u>Income and endowments from:</u></b>                 |       |                                    |                                  |                                 |                    |
| 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              |
| <b>Total income and endowments</b>                        |       | <b>425,506</b>                     | <b>35,716</b>                    | <b>2</b>                        | <b>461,224</b>     |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                                 |                    |
| Charitable activities                                     | 7     | 443,757                            | 10,945                           | -                               | 454,702            |
| <b>Total expenditure</b>                                  |       | <b>443,757</b>                     | <b>10,945</b>                    | <b>-</b>                        | <b>454,702</b>     |
| <b>Net (outgoing)/incoming resources before transfers</b> |       | <b>(18,251)</b>                    | <b>24,771</b>                    | <b>2</b>                        | <b>6,522</b>       |
| Gross transfers between funds                             |       | 31,569                             | (31,569)                         | -                               | -                  |
| <b>Net movement in funds</b>                              |       | <b>13,318</b>                      | <b>(6,798)</b>                   | <b>2</b>                        | <b>6,522</b>       |
| Fund balances at 1 January 2021                           |       | 1,287,972                          | 25,975                           | 4,362                           | 1,318,309          |
| <b>Fund balances at 31 December 2021</b>                  |       | <b>1,301,290</b>                   | <b>19,177</b>                    | <b>4,364</b>                    | <b>1,324,831</b>   |

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

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**

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### **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**

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### **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**

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### **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<br>£          | 2022<br>£        | 2022<br>£ | 2021<br>£          | 2021<br>£        | 2021<br>£ |
|   | 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**

|                                    | <b>2022</b>          | <b>2021</b>         |
|------------------------------------|----------------------|---------------------|
|                                    | <b>£</b>             | <b>£</b>            |
| 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> |
| <b>Analysis by fund</b>            |                      |                     |
| 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> |
| <b>Analysis by fund</b>                           |                |                |
| 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<br>Number | 2021<br>Number |
|----------------|----------------|
| 8              | 7              |
| =====          | =====          |

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

#### 11 Other

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

### 14 Debtors

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

### 15 Loans and overdrafts

|                         | 2022    | 2021    |
|-------------------------|---------|---------|
|                         | £       | £       |
| Bank loans              | 246,487 | 270,736 |
|                         | <hr/>   | <hr/>   |
| Payable within one year | 24,400  | 24,400  |
| Payable after one year  | 222,087 | 246,336 |
|                         | <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 2022**

### 16 Creditors: amounts falling due within one year

|                 | Notes | 2022<br>£     | 2021<br>£     |
|-----------------|-------|---------------|---------------|
| 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<br>£ | 2021<br>£ |
|------------|-------|-----------|-----------|
| 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<br>£ | 2021<br>£ |
|--|-----------|-----------|
| Arising from Amounts received in 2022 relating to 2023 | 1,803     | -         |

Deferred income is included in the financial statements as follows:

|                                     | 2022<br>£ | 2021<br>£ |
|-------------------------------------|-----------|-----------|
| 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**

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### 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 |
|                            | <hr/>  | <hr/>  |
|                            | 20,000 | 40,000 |
|                            | <hr/>  | <hr/>  |

### 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.