

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

England & Wales - Charity number 1144003

## Details

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Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHESTER ST PETER WITH ST JOHN, PCC OF ST PETER WITH ST JOHN THE BAPTIST
Status	Registered
Legal form	Previously excepted
Registered	2011-09-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	St. John The Baptist Church Vicars Lane Chester CH1 1QX
Phone	01244676567
Email	<a href="mailto:Office@stjohnscheester.uk">Office@stjohnscheester.uk</a>
Website	<a href="http://stjohnscheester.uk">stjohnscheester.uk</a>

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

**Activities:** Regular public worship open to all. The provision of sacred space for personal prayer and contemplation. Pastoral work, including visiting the sick and bereaved. Teaching of Christianity through sermons courses and small groups. Promotion of Christianity through the staging of events and meetings, and the distribution of literature. Supporting other charities in the UK and overseas.

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Cheshire West & Chester

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£81,855	£87,116	-	-
2023-12-31	£100,492	£113,266	-	-
2022-12-31	£99,891	£81,549	-	-
2021-12-31	£273,243	£312,362	-	-
2020-12-31	£55,721	£227,249	-	-

## Trustees

Name	Role	Appointed
Angela Gwen Wood		2024-04-21
Clare Veronica Temple		2024-06-30
Felicity Jane Shufflebotham		2025-04-27
Jeremy Marten Jones		2020-10-11
KEITH EDWARD ALLEN BSc		2011-09-27
Philip Wong		2025-09-09
RACHEL ELISABETH BARLOW		2011-09-27
Rev Sarah Batchelor		2025-09-17
Timothy John Leaman		2020-10-11

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# Accounts

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

Charity No. 1144003

Trustees' Report and Unaudited Accounts

31 December 2024

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Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1144003

Trustees

The following trustees served during the year:

K. Allen

P. Allen

P. Avery

R. Barlow

P. Jenkins

J. Jones

T. Leaman

S. Oliver

Key Management Personnel

Chair

Simon Oliver, Churchwarden

The Wardens

Keith Allen, Simon Oliver(until May).

Jeremy Jones & Simon Oliver (from May).

Reader

Keith Allen

Secretary

Pete Avery to 4 August 2024 and Tim

Leaman from 5 August 2024

Simon Oliver (acting in capacity as churchwarden)

Treasurer

Accountants

Meacher-Jones

6 St Johns Court

Vicars Lane

Chester

CH1 1QE

OBJECTIVES AND ACTIVITIES

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 2000 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities in the UK and Republic of Ireland (FRS 102)( effective 1 January 2019".

The Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love. The Church encourages all its members to:

- \* deepen their Christian understanding;
- \* grow and live in Faith;

Trustees Annual Report

\* increase in awareness and fulfilment of their own ministry and service;

\* share their faith with others so that they too, may know Christ

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and the Parish, to help those in need and to develop ecumenical relations.

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

#### ACHIEVEMENTS AND PERFORMANCE

The church's achievements and performance for the year have remained consistent with the previous year, which we view as a positive outcome, particularly during this period of interregnum. Attendance levels have been maintained, reflecting ongoing engagement within the congregation. The St John's Project continues to attract many visitors throughout the year, strengthening its role in the community. Our connections with Grosvenor Park Academy remain strong, with occasional services still being held at St John's. Outreach efforts include the provision of Holy Communion at Callin Court Methodist Home within the parish.

Additional details can be found in the Churchwarden's report.

Churchwarden's Report (in lieu of the Rector's report during the Interregnum).

We received agreement to proceed with the recruitment of a new priest in February 2024 and most of the year was spent drawing up the parish profile. A new PCC secretary was appointed in early August, and this has greatly assisted the process. A new headteacher was appointed to lead Grosvenor Park Academy during the summer term and has transformed relations between the school and St John's. I would like to thank the Vicar at St Peter's for his help in promoting the church within the school. Church attendance has remained at the same level throughout the year, and I would like to thank Canon Tony Boyd, Fr: William Horbury and Fr; Andrew Malcolm for their continuing support during the interregnum. Keith Allen, reader, has extended the outreach to BELONG in City Road. We have continued to maintain our full program of five services a week and additional services at the major festivals.

I agreed to continue as churchwarden into a seventh year, with the permission of the archdeacon, to see the church through the interregnum. I will stand down with effect from the 2025 Visitation. I have continued during the year to fulfil some of the roles of the incumbent and have acted as vergers at weddings and funerals. We have been without an elected Treasurer throughout 2024, and I have fulfilled the role as bookkeeper and banker for both the church and the St John's Project. I also took over the position as the Project Administrator following Loraine Chesters' retirement in 2023. I was working to increase turnover by a modest 5% in 2024 but instead turnover was down about 3% on the previous year. I would like to take this opportunity to thank the volunteers for their hard work. There was no major work to the church fabric during the year, but the churchwardens maintained the routine maintenance throughout the year.

I am optimistic about St John's future but at this stage there is no room for complacency just more hard work.

### Trustees Annual Report

The church remained in a period of interregnum throughout 2024, with our senior churchwarden, Simon Oliver, overseeing operations. Thanks to the dedication of our ministry team, retired priests, and additional support brought in as needed, we successfully continued most of our services. Financially, we have been maintaining stability, ensuring that the Parish Share is paid, and all bills are kept up to date. The St. John's Project has been particularly valuable in providing financial assistance to support the church during this time.

Safeguarding continues to be a top priority for our church. It is now a standing agenda item at all leadership and committee meetings, ensuring that it remains central to our ongoing work and decision-making. We are committed to creating a safe and welcoming environment for all, and we regularly review our safeguarding policies and practices to uphold the highest standards of care and protection.

Looking ahead, the trustees are eager to appoint a new Rector, along with other key positions such as Treasurer, which are essential for the efficient running of the church. We are also planning additional events in the coming year to raise both funds and awareness of the church within the community.

While the interregnum has presented challenges, the trustees recognise the efforts made during this period and are pleased with the solid foundation that has been established. We are confident and ready to move forward into the year ahead with renewed focus and commitment.

### FINANCIAL REVIEW

The 2024 financial year resulted in a deficit of £5,261 (2023: deficit £12,774).

Reserves of (£2,232) (2023: £24,540) on unrestricted funds needs to be addressed as this insufficient to cover normal expenditure. Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on general purpose of the PCC. Funds designated for a particular purpose by the PCC are unrestricted

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the charity to cover most unforeseen costs.

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.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Committees

\* The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist, Vicars Lane, Little St. John Street, Chester, CH1 1QX. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.

\* The Parochial Church Council meets regularly and attends to the management and control of the Parish.

\* A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.

\* There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

Statement of trustees' responsibilities in relation to the financial statements

Trustees Annual Report

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities..

Signed on behalf of the charity's trustees

S. Oliver

Trustee

07 August 2025

Independent Examiners Report  
Independent Examiner's Report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF THE  
ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER

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, CHESTER for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

David Meacher-Jones ICAEW  
Meacher-Jones  
6 St Johns Court  
Vicars Lane  
Chester

CH1 1QE  
07 August 2025

Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	43,113	1,034	44,147	61,403
Charitable activities	4	-	34,128	34,128	36,441
Investments	5	3,111	469	3,580	2,648
<b>Total</b>		<b>46,224</b>	<b>35,631</b>	<b>81,855</b>	<b>100,492</b>
Expenditure on:					
Charitable activities	6	72,996	14,120	87,116	95,766
Other	7	-	-	-	17,500
<b>Total</b>		<b>72,996</b>	<b>14,120</b>	<b>87,116</b>	<b>113,266</b>
Net gains on investments		-	-	-	-
Net expenditure		(26,772)	21,511	(5,261)	(12,774)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(26,772)	21,511	(5,261)	(12,774)
Other gains and losses					
Net movement in funds		(26,772)	21,511	(5,261)	(12,774)
Reconciliation of funds:					
Total funds brought forward		24,540	133,418	157,958	170,732
Total funds carried forward		(2,232)	154,929	152,697	157,958

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

Balance Sheet  
at 31 December 2024

Charity No. 1144003	2024	2023
	£	£
Current assets		
Debtors	9    35,181	29,182
Cash at bank and in hand	121,684	132,272
	<u>156,865</u>	<u>161,454</u>
Creditors: Amount falling due within one year	10    (4,168)	(3,496)
Net current assets	152,697	157,958
Total assets less current liabilities	<u>152,697</u>	<u>157,958</u>
Net assets excluding pension asset or liability	152,697	157,958
Total net assets	<u><u>152,697</u></u>	<u><u>157,958</u></u>
The funds of the charity		
Restricted funds	11	
Restricted income funds	154,929	133,418
	<u>154,929</u>	<u>133,418</u>
Unrestricted funds	11	
General funds	(2,232)	24,540
	<u>(2,232)</u>	<u>24,540</u>
Reserves	11	
Total funds	<u><u>152,697</u></u>	<u><u>157,958</u></u>

Approved by the trustees on 07 August 2025

And signed on their behalf by:

S. Oliver  
Trustee  
07 August 2025

Notes to the Accounts  
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

## Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

The charity is exempt from tax on its charitable activities.

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Notes to the Accounts

### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	57,102	4,301	61,403
Charitable activities	4,058	32,383	36,441
Investments	2,648	-	2,648
Total	<u>63,808</u>	<u>36,684</u>	<u>100,492</u>
Expenditure on:			
Charitable activities	73,878	21,888	95,766
Other	-	17,500	17,500
Total	<u>73,878</u>	<u>39,388</u>	<u>113,266</u>
Net income	<u>(10,070)</u>	<u>(2,704)</u>	<u>(12,774)</u>
Net income before other gains/(losses)	(10,070)	(2,704)	(12,774)
Other gains and losses:			
Net movement in funds	<u>(10,070)</u>	<u>(2,704)</u>	<u>(12,774)</u>
Reconciliation of funds:			
Total funds brought forward	34,610	136,122	170,732
Total funds carried forward	<u>24,540</u>	<u>133,418</u>	<u>157,958</u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations and gifts	43,113	1,034	44,147	55,849
Grants receivable	-	-	-	5,554
	<u>43,113</u>	<u>1,034</u>	<u>44,147</u>	<u>61,403</u>

4 Income from charitable activities

	Restricted £	Total 2024 £	Total 2023 £
Fetes and other events	1,325	1,325	4,058
Books, shop and cafe	32,803	32,803	32,383
	<u>34,128</u>	<u>34,128</u>	<u>36,441</u>

Notes to the Accounts

5 Income from investments

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Interest receivable	3,111	469	3,580	2,648
	<u>3,111</u>	<u>469</u>	<u>3,580</u>	<u>2,648</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable activities	71,844	14,120	85,964	94,617
<i>Governance costs</i>				
Accountancy	1,152	-	1,152	1,149
	<u>72,996</u>	<u>14,120</u>	<u>87,116</u>	<u>95,766</u>

7 Other expenditure

	Total 2024	Total 2023
	£	£
All Saints Church	-	17,500
	<u>-</u>	<u>17,500</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

Wages costs were: Mr Jeremy Jones, the Organist who is also a churchwarden and member of the PCC. Gross Pay £3,360.00 (2023: £3,360.00) and Service Costs

- PTO Costs £3,118 (2023: £771) a total of £6,478 (2023: £4131). There was no remuneration of key management personnel during the current or prior year.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Administrator, Caretaker and Organist	1	2
	<u>1</u>	<u>2</u>

9 Debtors

	2024 £	2023 £
VAT recoverable	12,329	11,705
Other debtors	22,852	17,477
	<u>35,181</u>	<u>29,182</u>

Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	2,497	1,825
Accruals	1,671	1,671
	<u>4,168</u>	<u>3,496</u>

11 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
St John's restoration fund	133,418	35,631	(14,120)	154,929
<i>Total</i>	<u>133,418</u>	<u>35,631</u>	<u>(14,120)</u>	<u>154,929</u>
Unrestricted funds:				
General funds	24,540	46,224	(72,996)	(2,232)
Total funds	<u>157,958</u>	<u>81,855</u>	<u>(87,116)</u>	<u>152,697</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

St John's restoration fund For the restoration and enhancement of St John's

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	34,142	118,555	152,697
	<u>34,142</u>	<u>118,555</u>	<u>152,697</u>

13 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	132,272	(10,588)	121,684
	<u>132,272</u>	<u>(10,588)</u>	<u>121,684</u>
Net debt	<u>132,272</u>	<u>(10,588)</u>	<u>121,684</u>

Statement of Cash flows  
for the year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,261)	(12,774)
Adjustments for:		
Dividends, interest and rents from investments	(3,580)	(2,648)
Increase in trade and other receivables	(5,999)	(5,759)
Increase in trade and other payables	672	98
Net cash used in operating activities	<u>(14,168)</u>	<u>(21,083)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	3,580	2,648
Net cash from investing activities	<u>3,580</u>	<u>2,648</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(10,588)	(18,435)
Cash and cash equivalents at the beginning of the year	132,272	150,707
Cash and cash equivalents at the end of the year	<u>121,684</u>	<u>132,272</u>
Components of cash and cash equivalents		
Cash and bank balances	121,684	132,272
	<u>121,684</u>	<u>132,272</u>

Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Donations and gifts	43,113	1,034	44,147	55,849
Grants receivable	-	-	-	5,554
	<u>43,113</u>	<u>1,034</u>	<u>44,147</u>	<u>61,403</u>
Charitable activities				
Fetes and other events	-	1,325	1,325	4,058
Books, shop and cafe	-	32,803	32,803	32,383
	<u>-</u>	<u>34,128</u>	<u>34,128</u>	<u>36,441</u>
Investments				
Interest receivable	3,111	469	3,580	2,648
	<u>3,111</u>	<u>469</u>	<u>3,580</u>	<u>2,648</u>
Total income and endowments	46,224	35,631	81,855	100,492
Expenditure on:				
Charitable activities				
Charitable activities	71,844	14,120	85,964	94,617
	<u>71,844</u>	<u>14,120</u>	<u>85,964</u>	<u>94,617</u>
Governance costs				
Accountancy	1,152	-	1,152	1,149
	<u>1,152</u>	<u>-</u>	<u>1,152</u>	<u>1,149</u>
Total of expenditure on charitable activities	72,996	14,120	87,116	95,766
Other expenditure				
All Saints Church	-	-	-	17,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500</u>
Total of expenditure of other costs	-	-	-	17,500
Total expenditure	72,996	14,120	87,116	113,266
Net gains on investments	-	-	-	-
	<u>(26,772)</u>	<u>21,511</u>	<u>(5,261)</u>	<u>(12,774)</u>
Net expenditure	(26,772)	21,511	(5,261)	(12,774)
Net expenditure before other gains/(losses)	(26,772)	21,511	(5,261)	(12,774)
Other Gains	-	-	-	-
	<u>(26,772)</u>	<u>21,511</u>	<u>(5,261)</u>	<u>(12,774)</u>
Net movement in funds	(26,772)	21,511	(5,261)	(12,774)
Reconciliation of funds:				
Total funds brought forward	24,540	133,418	157,958	170,732

Detailed Statement of Financial Activities

Total funds carried forward	<u>(2,232)</u>	<u>154,929</u>	<u>152,697</u>	<u>157,958</u>
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# Accounts

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

**Charity No. 1144003**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

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**Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

**REFERENCE AND ADMINISTRATIVE  
DETAILS**

**Charity No. 1144003**

**Trustees**

The following trustees served during the year:

Revd. D Chesters, OBE - The Rector and Chairman of the PCC

K. Allen

P. Allen

P. Avery

R. Barlow

P. Corner

J. Jones

T. Leaman

J. Maddock

O. Nyalatawa

S. Oliver

**Key Management Personnel**

Chair	Revd. David Chester, OBE - The Rector (retired 30.06.2024 and succeeded from 01.07.2024 by Simon Oliver, Churchwarden.
The Wardens	Keith Allen, Simon Oliver(until May). Jeremy Jones & Simon Oliver (from May).
Reader	Keith Allen
Secretary	Pete Avery
Treasurer	Simon Oliver (acting in capacity as churchwarden)
Electoral Roll Officer	Jennifer Maddock
Deanery Synod Representative	Rachel Barlow
Elected Members	Keith Allen; Penny Allen; Rachael Barlow; Pat Jenkins; Tim Leaman; Jennifer Maddock (resigned April); Ottilia Nyakatawa.

**Accountants**

Meacher-Jones  
6 St Johns Court  
Vicars Lane  
Chester  
CH1 1QE

**Trustees Annual Report  
OBJECTIVES AND ACTIVITIES**

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 200 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities in the UK and Republic of Ireland (FRS 102)( effective 1 January 2019".

The Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love. The Church encourages all its members to:

- \* deepen their Christian understanding;
- \* grow and live in Faith;
- \* increase in awareness and fulfilment of their own ministry and service;
- \* share their faith with others so that they too, may know Christ

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and the Parish, to help those in need and to develop ecumenical relations.

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

**ACHIEVEMENTS AND PERFORMANCE**

Achievements and performance for the year have remained in line with the previous year. The Rector retired on the 30th June and since that date the church has been in a period of interregnum. Church attendance remained at the same level during this period. The St John's Project continues to welcome a large number of visitors throughout the year. The links with the University Free School have been maintained and occasional services take place in St John's. Outreach includes the provision of Holy Communion at Callin Court Methodist Home in the parish. Further details are provided in the Churchwarden's report:

**Churchwarden's Report (in lieu of the Rector's report during the Interregnum).**

The rector prepared a report for the period from 1st January 2023 to 30th June 2023 which was erroneously attached to last years report. It read as follows:

"This is my last Report as I was required to retire on 30 June. My last major Service was the Patronal Eucharist on Sunday 25 June to a packed Church. I had been able to extend my time at St Johns from 14 October 2022 to June of this year.

It has been liturgically a quiet year and sadly only one Wedding and fewer Baptisms than usual. It is a sad reflection that COVID has knocked us for six, worship- wise. At the end of 2022 we said farewell to Sue Hodson, her death severed a special link going back over many years. Similarly at the end of June 2023 Mary Lunt the widow of the late Canon Lunt passed away in her 90's.

I want to thank all our Officers and a special mention needs to be mentioned about the amount of work that Simon has had to take on board. Likewise, our Volunteers (and we could do with many more) and a special thanks to my wife who gave her all to St John's.

Lastly to thank the Clergy Team, our Wardens, PCC and Pete Avery, Jeremy our Organist, our Choir and our very loyal Congregation.

I owe much to St John's and I shall miss this sacred and special place. I will keep you in my Prayers. God Bless."

**Trustees Annual Report**

St John's future was uncertain when the rector retired. The PCC had already met the Archdeacon and Diocesan Secretary on a number of occasions to consider St John's future. Due to arrears of parish share it was suggested that St John's could be merged with Chester Cathedral, so as to eliminate payment of parish share, and the cathedral would undertake conducting St John's services. Meanwhile, in exchange for the extension of the rector's licence St John's had undertaken to ensure the parish share was paid in full. This condition had been fulfilled. A full and far reaching review of the finances was undertaken during the latter part of the year and it has been established that the church can fulfil its commitments whilst maintaining a small surplus.

St John's has maintained its full level of five church services a week, since the rector retired thanks to the commitment of our ministry team, and three retired priest's with PTO accreditation.

The church has been without an elected treasurer throughout the year and this function has been undertaken by one of the churchwardens. A bequest of £17,000 was received at the end of December. In addition to this the church had in excess of £10,000 in unclaimed Gift Aid at the end of the accounting period. This delay in claiming the refund is in part due to inadequate record keeping and secondly lack of resources to compile the record.

The St John's Project (SJP) was left without anyone to administer it following the retirement of the Parish Administrator in June. The responsibility for the role was assumed by the same churchwarden who is acting as the Treasurer. A thorough review has been carried out and changes to the manner in which the SJP is managed are still progressing.

**FINANCIAL REVIEW**

The 2023 financial year resulted in a deficit of £12,774 (2022: surplus £18,342).

Reserves of £24,540 (2022: £34,610) on unrestricted funds are sufficient to cover several months' normal expenditure and are considered the minimum safe amount. Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on general purpose of the PCC. Funds designated for a particular purpose by the PCC are unrestricted

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the charity to cover most unforeseen costs.

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 quota or parish share was paid in full during the year. The amount outstanding in 2022 was £41,800.

**PLANS FOR FUTURE PERIODS**

The plan for future periods is to continue and further it's objectives and activities as described in the note above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Committees

\* The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist, Vicars Lane, Little St. John Street, Chester, CH1 1QX. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.

\* The Parochial Church Council meets regularly and attends to the management and control of the Parish.

\* A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.

\* There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

**Statement of trustees' responsibilities in relation to the financial statements**

**Trustees Annual Report**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

S. Oliver

Trustee

28 October 2024

**Independent Examiners Report**  
**Independent Examiner's Report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF THE**  
**ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER**

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, CHESTER for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

David Meacher-Jones FCA  
Meacher-Jones  
6 St Johns Court  
Vicars Lane  
Chester

CH1 1QE  
28 October 2024

**Statement of Financial Activities  
for the year ended 31 December 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	57,102	4,301	61,403	63,027
Charitable activities	4	4,058	32,383	36,441	36,827
Investments	5	2,648	-	2,648	37
<b>Total</b>		<b>63,808</b>	<b>36,684</b>	<b>100,492</b>	<b>99,891</b>
<b>Expenditure on:</b>					
Charitable activities	6	73,878	21,888	95,766	81,549
Other	7	-	17,500	17,500	-
<b>Total</b>		<b>73,878</b>	<b>39,388</b>	<b>113,266</b>	<b>81,549</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>		<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
Transfers between funds		-	-	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		34,610	136,122	170,732	152,390
<b>Total funds carried forward</b>		<b>24,540</b>	<b>133,418</b>	<b>157,958</b>	<b>170,732</b>

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

Balance Sheet  
at 31 December 2023

Charity No. 1144003		2023	2022
		£	£
<b>Current assets</b>			
Debtors	9	29,182	23,423
Cash at bank and in hand		132,272	150,707
		<u>161,454</u>	<u>174,130</u>
<b>Creditors: Amount falling due within one year</b>	10	(3,496)	(3,398)
<b>Net current assets</b>		157,958	170,732
<b>Total assets less current liabilities</b>		<u>157,958</u>	<u>170,732</u>
<b>Net assets excluding pension asset or liability</b>		157,958	170,732
<b>Total net assets</b>		<u><u>157,958</u></u>	<u><u>170,732</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	11	133,418	136,122
		<u>133,418</u>	<u>136,122</u>
<b>Unrestricted funds</b>			
General funds	11	24,540	34,610
		<u>24,540</u>	<u>34,610</u>
<b>Reserves</b>			
	11		
<b>Total funds</b>		<u><u>157,958</u></u>	<u><u>170,732</u></u>

Approved by the trustees on 28 October 2024

And signed on their behalf by:

S. Oliver  
Trustee  
28 October 2024

**Notes to the Accounts  
for the year ended 31 December 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	39,294	23,733	63,027
Charitable activities	6,424	30,403	36,827
Investments	37	-	37
<b>Total</b>	<u>45,755</u>	<u>54,136</u>	<u>99,891</u>
<b>Expenditure on:</b>			
Charitable activities	41,191	40,358	81,549
<b>Total</b>	<u>41,191</u>	<u>40,358</u>	<u>81,549</u>
<b>Net income</b>	<u>4,564</u>	<u>13,778</u>	<u>18,342</u>
Transfers between funds	(424)	424	-
<b>Net income before other gains/(losses)</b>	<u>4,140</u>	<u>14,202</u>	<u>18,342</u>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>4,140</u>	<u>14,202</u>	<u>18,342</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	30,470	121,920	152,390
<b>Total funds carried forward</b>	<u><u>34,610</u></u>	<u><u>136,122</u></u>	<u><u>170,732</u></u>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations and gifts	55,749	100	55,849	56,001
Grants receivable	1,353	4,201	5,554	7,026
	<u>57,102</u>	<u>4,301</u>	<u>61,403</u>	<u>63,027</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Fetes and other events	4,058	-	4,058	6,424
Books, shop and cafe	-	32,383	32,383	30,403
	<u>4,058</u>	<u>32,383</u>	<u>36,441</u>	<u>36,827</u>

Notes to the Accounts

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable	2,648	2,648	37
	<u>2,648</u>	<u>2,648</u>	<u>37</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable activities	72,729	21,888	94,617	80,216
<i>Governance costs</i>				
Accountancy	1,149	-	1,149	1,333
	<u>73,878</u>	<u>21,888</u>	<u>95,766</u>	<u>81,549</u>

7 Other expenditure

	Restricted	Total 2023	Total 2022
	£	£	£
All Saints Church	17,500	17,500	-
	<u>17,500</u>	<u>17,500</u>	<u>-</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Administrator, Caretaker and Organist	2	3
	<u>2</u>	<u>3</u>

9 Debtors

	2023 £	2022 £
VAT recoverable	11,705	11,045
Other debtors	17,477	11,937
Prepayments and accrued income	-	441
	<u>29,182</u>	<u>23,423</u>

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

Notes to the Accounts

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	1,825	1,302
Accruals	1,671	2,096
	<u>3,496</u>	<u>3,398</u>

11 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2023 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
St John's restoration fund	81,010	36,684	(39,388)	78,306
CBF parish charity	55,112	-	-	55,112
<i>Total</i>	<u>136,122</u>	<u>36,684</u>	<u>(39,388)</u>	<u>133,418</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	34,610	63,808	(73,878)	24,540
<b>Total funds</b>	<u>170,732</u>	<u>100,492</u>	<u>(113,266)</u>	<u>157,958</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

St John's restoration fund	For the restoration and enhancement of St John's
CBF parish charity	Funds associated with scheme of September 2007 relating to accumulated restricted funds of the former Chester Team Parish. Held by Chester Diocesan Board of Finance as trustees.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	66,382	91,576	157,958
	<u>66,382</u>	<u>91,576</u>	<u>157,958</u>

Notes to the Accounts

13 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	150,707	(18,435)	132,272
	<u>150,707</u>	<u>(18,435)</u>	<u>132,272</u>
Net debt	<u>150,707</u>	<u>(18,435)</u>	<u>132,272</u>

Statement of Cash flows  
for the year ended 31 December 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(12,774)	18,342
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(2,648)	(37)
Increase in trade and other receivables	(5,759)	(5,527)
Increase/(Decrease) in trade and other payables	98	(500)
<b>Net cash (used in)/provided by operating activities</b>	<u>(21,083)</u>	<u>12,278</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	2,648	37
<b>Net cash from investing activities</b>	<u>2,648</u>	<u>37</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(18,435)	12,315
<b>Cash and cash equivalents at the beginning of the year</b>	150,707	138,392
<b>Cash and cash equivalents at the end of the year</b>	<u>132,272</u>	<u>150,707</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	132,272	150,707
	<u>132,272</u>	<u>150,707</u>

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

Detailed Statement of Financial Activities  
for the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
<b>Income and endowments from:</b>				
Donations and legacies				
Donations and gifts	55,749	100	55,849	56,001
Grants receivable	1,353	4,201	5,554	7,026
	<u>57,102</u>	<u>4,301</u>	<u>61,403</u>	<u>63,027</u>
Charitable activities				
Fetes and other events	4,058	-	4,058	6,424
Books, shop and cafe	-	32,383	32,383	30,403
	<u>4,058</u>	<u>32,383</u>	<u>36,441</u>	<u>36,827</u>
Investments				
Interest receivable	2,648	-	2,648	37
	<u>2,648</u>	<u>-</u>	<u>2,648</u>	<u>37</u>
<b>Total income and endowments</b>	<b>63,808</b>	<b>36,684</b>	<b>100,492</b>	<b>99,891</b>
<b>Expenditure on:</b>				
Charitable activities				
Charitable activities	72,729	21,888	94,617	80,216
	<u>72,729</u>	<u>21,888</u>	<u>94,617</u>	<u>80,216</u>
Governance costs				
Accountancy	1,149	-	1,149	1,333
	<u>1,149</u>	<u>-</u>	<u>1,149</u>	<u>1,333</u>
<b>Total of expenditure on charitable activities</b>	<b>73,878</b>	<b>21,888</b>	<b>95,766</b>	<b>81,549</b>
Other expenditure				
All Saints Church	-	17,500	17,500	-
	<u>-</u>	<u>17,500</u>	<u>17,500</u>	<u>-</u>
<b>Total of expenditure of other costs</b>	<b>-</b>	<b>17,500</b>	<b>17,500</b>	<b>-</b>
<b>Total expenditure</b>	<b>73,878</b>	<b>39,388</b>	<b>113,266</b>	<b>81,549</b>
Net gains on investments	-	-	-	-
	<u>(10,070)</u>	<u>(2,704)</u>	<u>(12,774)</u>	<u>18,342</u>
<b>Net (expenditure)/income</b>	<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
<b>Net (expenditure)/income before other gains/(losses)</b>	<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
Other Gains	-	-	-	-
	<u>(10,070)</u>	<u>(2,704)</u>	<u>(12,774)</u>	<u>18,342</u>
<b>Net movement in funds</b>	<b>(10,070)</b>	<b>(2,704)</b>	<b>(12,774)</b>	<b>18,342</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	34,610	136,122	170,732	152,390

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

Detailed Statement of Financial Activities

Total funds carried forward

<u>24,540</u>	<u>133,418</u>	<u>157,958</u>	<u>170,732</u>
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# Accounts

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

Charity No. 1144003

Trustees' Report and Unaudited Accounts

31 December 2022

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Statement of Financial Activities	7
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Detailed Statement of Financial Activities	12 to 15

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1144003

Trustees

The following trustees served during the year:

Revd. D Chesters, OBE - The Rector and Chairman of the PCC

K. Allen

P. Avery

R. Barlow

P. Corner

J. Jones

T. Leaman

J. Maddock

O. Nyalatawa

S. Oliver

D. Rogers

#### Key Management Personnel

Chair

Revd. David Chester, OBE - The Rector

The Wardens

Keith Allen, Simon Oliver

The Readers

Keith Allen

Secretary

Pete Avery

Treasurer

Simon Oliver

Electoral Roll Officer

Lorraine Chesters

Deanery Synod

Representative

Rachel Barlow

Elected Members

Sue Hodson; Gill Wilson; Thomas Wilson;  
Bridget Fairley; Otilia Nyakatawa; Jennifer Maddock;  
Tim Leaman; Jeremy Jones

#### Accountants

Meacher-Jones

6 St Johns Court

Vicars Lane

Chester

CH1 1QE

#### OBJECTIVES AND ACTIVITIES

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 2000 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

The Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love. The Church encourages all its members to:

- \* deepen their Christian understanding;
- \* grow and live in Faith;
- \* increase in awareness and fulfilment of their own ministry and service;
- \* share their faith with others so that they too, may know Christ

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and the the Parish, to help those in need and to develop ecumenical relations.

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

A large charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A large charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

#### ACHIEVEMENTS AND PERFORMANCE

Achievements and performance for the year have remained in line with the previous year. Church attendances did not decline significantly during this period. The St John's project continues to welcome a large number of visitors throughout the year. The links with the University Free School have strengthened, with the school choir taking part in the annual carol service at Christmas. Further details in the Rector's report.

Rector's Report for the year ending 31 December 2022

We opened 2022 on Sunday 1 January with the Feast of the Naming and Circumcision of Jesus. On Friday 6 January we celebrated the Feast of the Epiphany which was followed by Epiphany Sunday and The Baptism of Christ on Sunday 8 January. Once again we commemorated the Holocaust and other examples of Genetic murder on Friday 27 January and the first Baptism of the year on Sunday 29 January. On 31 January we met the Duke's new Agent Naim and as usual Candlemas Day on 2. February. On Monday 6 February we celebrated Accession Sunday and the opening of the Platinum Jubilee Year of Her Majesty the Queen. We had a special Jubilee Service on 2 June and a Jubilee Eucharist and Lunch on Sunday 5 June. Little did we know what the year would later bring. On Thursday 8 September Her Majesty the Queen died. On Sunday 18 September we held Memorial Eucharist to remember and honour Her Late Majesty The Queen and to dedicate ourselves to King Charles III and his Queen - Camilla.

However, the main thrust of this Report must again centre upon our recovery from the terrible Plague that affected the whole world known as COVID 19. There is a great deal more I could say but let's leave it at this: COVID 19 placed huge strains on all of us in the Faith Community, and we were not been able to pay our full Parish Share and the income from the Project was similarly down and will take time to fully recover.

Perhaps the greatest problem as far as the Project is concerned is the loss of Volunteers which as meant we cannot open on Sundays and must close early some days of the week. Loraine as Parish Administrator and Project Manager has had to work double overtime to keep up with all the changes and loss of Volunteers. Similarly, the number of Weddings and Baptisms has not recovered to pre COVID Levels, although the projection for 2023 is an increase in Baptisms.

As last year I must record a huge debt of gratitude to my Wardens Simon Oliver and Keith Allen on the Sacred side. I must thank Pete Avery for taking on the PCC Secretary role ... not an easy job. The PCC as always have been very supportive, but in 2022 we will be looking for even gr eater participation. We owe a particular debt to Simon who has obtained much needed funding for us and to John Temple as he has advised us following the resignation of David Rogers as Treasurer.

To all our Clergy Team, our Organist, and Choir and our Volunteers a big thank you.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER  
Trustees Annual Report

The Parish is very much indebted to the Society of St John the Evangelist of Cambridge Massachusetts who through the good offices of Fr Andrew Malcolm who pointed us in the right direction, and part fund the Salary of the Parish Administrator under a 'three year' contract and this has been renewed but for a lesser amount. The Society is in the same boat of the rest of us.

Finally, a big thank you to the Parish.

#### ADDENDUM

Partial Report from 1 January 2023 to 30 June 2023.

This is my last Report as I was required to retire on 30 June. My last major Service was the Patronal Eucharist on Sunday 25 June to a packed Church. I had been able to extend my time at St Johns from 14 October 2022 to June of this year.

It has been liturgically a quiet year and sadly only one Wedding and fewer Baptisms than usual. It is a sad reflection that COVID has knocked us for six, worship- wise. At the end of 2022 we said farewell to Sue Hodson, her death severed a special link going back over many years. Similarly at the end of June 2023 Mary Lunt the widow of the late Canon Lunt passed away in her 90's

I want to thank all our Officers and a special mention needs to be mentioned about the amount of work that Simon has had to take on board. Likewise, our Volunteers (and we could do with many more) and a special thanks to my wife who gave her all to St John's.

Lastly to thank the Clergy Team, our Wardens, PCC and Pete Avery, Jeremy our Organist, our Choir and our very loyal Congregation.

I owe much to St John's and I shall miss this sacred and special place. I will keep you in my Prayers. God Bless.

#### FINANCIAL REVIEW

The 2022 financial year resulted in a surplus of £18,342 (2021: deficit £39,119).

Reserves of £34,610 (2021: £30,470) on unrestricted funds are sufficient to cover three months' normal expenditure and are considered the minimum safe amount. Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on general purpose of the PCC. Funds designated for a particular purpose by the PCC are unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the Charity to cover most unforeseen costs.

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 quota or parish share due to The Church of England unpaid at the year end was £41,800 (2021: £40,980).

#### PLANS FOR FUTURE PERIODS

The plan for future periods is to continue and further its objectives and activities as described in the note above.

A large charity's report should explain the trustees perspective of the future direction of the charity...

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Committees

\* The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist, Vicars Lane, Little St. John Street, Chester, CH1 1QX. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.

\* The Parochial Church Council meets regularly and attends to the management and control of the Parish.

\* A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.

\* There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



S. Oliver

Trustee

30 October 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER  
Independent Examiners Report

Independent Examiner's Report to the trustees of THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST JOHN THE BAPTIST, CHESTER

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, CHESTER for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

David Meacher-Jones FCA  
ICAEW  
Meacher-Jones  
6 St Johns Court  
Vicars Lane  
Chester

CH1 1QE  
30 October 2023

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

Statement of Financial Activities

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	39,294	23,733	63,027	250,147
Charitable activities	4	6,424	30,403	36,827	23,039
Investments	5	37	-	37	57
<b>Total</b>		<b>45,755</b>	<b>54,136</b>	<b>99,891</b>	<b>273,243</b>
Expenditure on:					
Charitable activities	6	41,191	40,358	81,549	312,362
<b>Total</b>		<b>41,191</b>	<b>40,358</b>	<b>81,549</b>	<b>312,362</b>
Net gains on investments		-	-	-	-
Net income/(expenditure)		4,564	13,778	18,342	(39,119)
Transfers between funds		(424)	424	-	-
Net income/(expenditure) before other gains/(losses)		4,140	14,202	18,342	(39,119)
Other gains and losses					
Net movement in funds		4,140	14,202	18,342	(39,119)
Reconciliation of funds:					
Total funds brought forward		30,470	121,920	152,390	191,509
<b>Total funds carried forward</b>		<b>34,610</b>	<b>136,122</b>	<b>170,732</b>	<b>152,390</b>

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

Balance Sheet

at 31 December 2022

Charity No. 1144003		2022	2021
		£	£
Current assets			
Debtors	8	23,423	17,896
Cash at bank and in hand		150,707	138,392
		<u>174,130</u>	<u>156,288</u>
Creditors: Amount falling due within one year	9	(3,398)	(3,898)
Net current assets		170,732	152,390
Total assets less current liabilities		170,732	152,390
Net assets excluding pension asset or liability		170,732	152,390
Total net assets		<u>170,732</u>	<u>152,390</u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		136,122	121,920
		<u>136,122</u>	<u>121,920</u>
Unrestricted funds	10		
General funds		34,610	30,470
		<u>34,610</u>	<u>30,470</u>
Reserves	10		
Total funds		<u>170,732</u>	<u>152,390</u>

Approved by the trustees on 30 October 2023

And signed on their behalf by:



S. Oliver

Trustee

30 October 2023

for the year ended 31 December 2022

## 1 Accounting policies

### Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John's Chester (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation 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

### Fund accounting

Unrestricted funds      These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Restricted funds        These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

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

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under pledges is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when received. Claims for recovery are made annually.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the Church bookstall are accounted for gross.

*Other ordinary income;*

Rental income from the letting of church premises is recognised when the rental is due.

*Income from investments:*

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

*Gains and losses on investments*

Realised gains and losses are recognised when investments are sold. Unrealised gains and losses are accounted for on revaluation of investments at market value at 31 December .

*Shop income*

Income relating to the shop is recognised when received by the PCC.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly related to the work of the church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December is noted in these accounts as an optional (though not legal) liability and is not shown as a creditor in the Balance Sheet.

Shop Expenditure

Expenditure relating to the shop is recognised when paid by the PCC. No value has been attached to items donated for resale in the shop.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Income and endowments from:			
Donations and legacies	35,194	30,000	65,194
Charitable activities	6,002	17,037	23,039
Investments	57	-	57
Other	2,850	182,103	184,953
<b>Total</b>	<b>44,103</b>	<b>229,140</b>	<b>273,243</b>
Expenditure on:			
Charitable activities	37,091	275,271	312,362
Other	1,869	-	1,869
<b>Total</b>	<b>38,960</b>	<b>275,271</b>	<b>314,231</b>
Net income	5,143	(46,131)	(40,988)
Net income before other gains/(losses)	5,143	(46,131)	(40,988)
Other gains and losses:			
Net movement in funds	5,143	(46,131)	(40,988)
Reconciliation of funds:			
Total funds carried forward	<u>5,143</u>	<u>(46,131)</u>	<u>(40,988)</u>

3 Income from donations and legacies

	Unrestricted	Restricted	Total	Total
	£	£	£	£
			2022	2021
Donations and gifts	38,268	17,733	56,001	65,194
Grants receivable	1,026	6,000	7,026	184,953
	<u>39,294</u>	<u>23,733</u>	<u>63,027</u>	<u>250,147</u>

4 Income from charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	£	£
			2022	2021
Fetes and other events	6,424	-	6,424	6,002
Books, shop and cafe	-	30,403	30,403	17,037
	<u>6,424</u>	<u>30,403</u>	<u>36,827</u>	<u>23,039</u>

## Notes to the Accounts

## 5 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Interest receivable	37	37	57
	<u>37</u>	<u>37</u>	<u>57</u>

## 6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable activities	39,858	40,358	80,216	310,493
<i>Governance costs</i>				
Accountancy	1,333	-	1,333	1,869
	<u>41,191</u>	<u>40,358</u>	<u>81,549</u>	<u>312,362</u>

## 7 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Administrator, Caretaker and Organist	3	3
	<u>3</u>	<u>3</u>

## 8 Debtors

	2022 £	2021 £
VAT recoverable	11,045	11,045
Other debtors	11,937	6,139
Prepayments and accrued income	441	712
	<u>23,423</u>	<u>17,896</u>

## 9 Creditors:

amounts falling due within one year

	2022 £	2021 £
Other taxes and social security	1,302	-
Accruals	2,096	3,898
	<u>3,398</u>	<u>3,898</u>

Notes to the Accounts

10 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 December 2022
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
St John's restoration fund	66,808	54,136	(40,358)	-	80,586
CBF parish charity	55,112	-	-	424	55,536
<i>Total</i>	<u>121,920</u>	<u>54,136</u>	<u>(40,358)</u>	<u>424</u>	<u>136,122</u>
Unrestricted funds:					
General funds	30,470	45,755	(41,191)	(424)	34,610
<b>Total funds</b>	<u><u>152,390</u></u>	<u><u>99,891</u></u>	<u><u>(81,549)</u></u>	<u><u>-</u></u>	<u><u>170,732</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

St John's restoration fund	For the restoration and enhancement of St John's
CBF parish charity	Funds associated with scheme of September 2007 relating to accumulated restricted funds of the former Chester Team Parish. Held by Chester Diocesan Board of Finance as trustees.

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	60,791	109,941	170,732
	<u>60,791</u>	<u>109,941</u>	<u>170,732</u>

12 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	138,392	12,315	150,707
	<u>138,392</u>	<u>12,315</u>	<u>150,707</u>
Net debt	<u>138,392</u>	<u>12,315</u>	<u>150,707</u>

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

Detailed Statement of Financial Activities

for the year ended 31 December 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Donations and gifts	38,268	17,733	56,001	65,194
Grants receivable	1,026	6,000	7,026	184,953
	<u>39,294</u>	<u>23,733</u>	<u>63,027</u>	<u>250,147</u>
Charitable activities				
Fetes and other events	6,424	-	6,424	6,002
Books, shop and cafe	-	30,403	30,403	17,037
	<u>6,424</u>	<u>30,403</u>	<u>36,827</u>	<u>23,039</u>
Investments				
Interest receivable	37	-	37	57
	<u>37</u>	<u>-</u>	<u>37</u>	<u>57</u>
Total income and endowments	45,755	54,136	99,891	273,243
Expenditure on:				
Charitable activities				
Charitable activities	39,858	40,358	80,216	310,493
	<u>39,858</u>	<u>40,358</u>	<u>80,216</u>	<u>310,493</u>
Governance costs				
Accountancy	1,333	-	1,333	1,869
	<u>1,333</u>	<u>-</u>	<u>1,333</u>	<u>1,869</u>
Total of expenditure on charitable activities	41,191	40,358	81,549	312,362
Total expenditure	41,191	40,358	81,549	312,362
Net gains on investments	-	-	-	-
Net income/(expenditure)	4,564	13,778	18,342	(39,119)
Transfers between funds	(424)	424	-	-
Net income/(expenditure) before other gains/(losses)	4,140	14,202	18,342	(39,119)
Other Gains	-	-	-	-
Net movement in funds	4,140	14,202	18,342	(39,119)
Reconciliation of funds:				
Total funds brought forward	30,470	121,920	152,390	191,509
Total funds carried forward	<u>34,610</u>	<u>136,122</u>	<u>170,732</u>	<u>152,390</u>



**Issuer** Meacher-Jones Chartered Accountants

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# Accounts

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

**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, CHESTER.

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Revd. David Chesters, OBE - The Rector  
and Chairman of the PCC  
Ms R Barlow  
Mr K Allen  
Mr D Rogers  
Ms O Nyakatawa  
Ms P Corner  
Mr S Oliver  
Mr T Leaman  
Mr J Jones  
Miss J Maddock  
Mr P Avery

### Charity number

1144003

### Independent examiner

Mitchell Charlesworth  
24 Nicholas Street  
Chester  
CH1 2AU

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

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Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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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 Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love.

The Church encourages all its members to:

- deepen their Christian understanding;
- grow and live in Faith;
- increase in awareness and fulfilment of their own ministry and service;
- share their faith with others so that they too, may know Christ;

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and to the Parish, to help those in need and to develop ecumenical relations.

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

#### **Achievements and performance**

Achievements and performance for the year have remained in line with the previous year. Church attendances did not decline significantly during this period. The St John's project continues to welcome a large number of visitors throughout the year. The links with the University Free School have strengthened, with the school choir taking part in the annual carol service at Christmas. Further details are in the Rector's report.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Rector's Report for the year ending 31 December 2021

The main thrust of this report must centre upon our recovery from the terrible Plague that affected the whole world known as COVID 19. There is a great deal more I could say but lets leave it at this: COVID 19 placed huge strains on all of us in the faith community, and we were not able to pay our full Parish Share and the income from the Project was similarly down and will take time to fully recover.

Perhaps the greatest problem as far as the Project is concerned is the loss of Volunteers which has meant we cannot open on Sundays and must close early some days of the week. Lorraine as Parish Administrator and Project Manager has had to work double overtime to keep up with all the changes and loss of Volunteers. Similarly, the number of Weddings and Baptisms has not recovered to pre COVID levels.

As last year I must record a huge debt of gratitude to my Wardens Simon Oliver and Keith Allen on the Sacred side. I must thank Pete Avery for taking on the PCC secretary role... not an easy job. The PCC as always have been very supportive, but in 2022 we will be looking for even greater participation. We owe a particular debt to Simon who has obtained much needed funding for us and to John Temple as he stands down as treasurer, our grateful thanks for in some cases a thankless job! And to David Rogers for volunteering to take over.

Hopefully next year 2022 will help to bolster our activity and it looks like Weddings and Baptisms are on the increase and next year is the Queen's Platinum Jubilee year. The year we were able to resurrect the Minstrels Court but it was sadly a pale shadow if pre COVID levels and we must hope that as the next years progress we will get back to greater activity.

We welcomed the Revd Professor William Horbury to our Clergy Team and there has been some improvement in Canon Tony's health but he still needs support. I am very grateful to our reader Keith Allen who not only helps Canon Tony but does multitude of other tasks. To all out team and our volunteers a big thank you.

The parish is very much indebted to the Society of St John the Evangelist of Cambridge Massachusetts who through the good offices of Fr Andrew Malcolm who pointed us in the right direction, part fund the salary of the Parish Administrator under a "three year" contract and this has been renewed but for a lesser amount. The society is in the same boat as the rest as us.

Finally, a big thank you to the Parish.

#### Financial review

The 2021 financial year resulted in a deficit of £39,119 (2020 deficit £171,528) .

Reserves of £30,470 (2020 - £23,458) on unrestricted funds are sufficient to cover three months' normal expenditure and are considered the minimum safe amount.

Restricted funds are maintained in accordance with the Trusts under which they are held.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how the funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the Charity to cover most unforeseen costs.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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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 quota or parish share due to The Church of England unpaid at the year end was £40,980 (2020 - £32,175).

The plan for future periods is to continue and further its objectives and activities as described in the note above.

### **Structure, governance and management**

#### **Committees**

- The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist Church, Vicars Lane, Little St. John Street, Chester, CH1 1QX. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.
- The Parochial Church Council meets regularly and attends to the management and control of the Parish.
- A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.
- There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### Membership

The Appointment of the PCC members is governed by and set out in the Church Representation Rules.

Those who served during the year to 31<sup>st</sup> December 2021 were:

<b>The Rector who is the Chairman of the PCC</b>	Revd. David Chesters, OBE.
<b>The Wardens</b>	Keith Allen; Simon Oliver
<b>The Deputy Wardens</b>	Mike Shobbrook; David Rogers
<b>The Readers</b>	Keith Allen
<b>Secretary</b>	Pete Avery
<b>Treasurer</b>	David Rogers (formally John Temple)
<b>Electoral Roll Officer</b>	Lorraine Chesters
<b>Deanery Synod Representatives</b>	Rachel Barlow
<b>Elected Members</b>	Sue Hodson; Gill Wilson; Thomas Wilson; Bridget Fairley; Ottilia Nyakatawa , Jennifer Maddock: Tim Leaman: Jeremy Jones

The PCC met six times during the period.

Revd. David Chesters, OBE - The Rector and Chairman  
of the PCC

Ms R Barlow

Mr K Allen

Mr J Temple

(Resigned 18 April 2021)

Mr D Rogers

Mr M F Shobbrook

(Resigned 5 January 2021)

Ms O Nyakatawa

Ms P Corner

Mr S Oliver

Mr T Leaman

Mr J Jones

Miss J Maddock

Mr P Avery

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....  
Mr S Oliver

Dated: ..... 1.10.2022

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

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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, Chester. (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 , which is one of the listed bodies.

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.



Mr Robert Hall FCA  
Mitchell Charlesworth  
24 Nicholas Street  
Chester  
CH1 2AU

Dated: 11/10/22

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

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	3	38,044	212,103	250,147	28,109	17,328	45,437
Charitable activities	4	6,002	17,037	23,039	9,938	-	9,938
Investments	5	57	-	57	312	34	346
<b>Total income</b>		<u>44,103</u>	<u>229,140</u>	<u>273,243</u>	<u>38,359</u>	<u>17,362</u>	<u>55,721</u>
<b>Expenditure on:</b>							
Charitable activities	6	37,091	275,271	312,362	74,370	152,879	227,249
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		7,012	(46,131)	(39,119)	(36,011)	(135,517)	(171,528)
Fund balances at 1 January 2021		<u>23,458</u>	<u>168,051</u>	<u>191,509</u>	<u>59,469</u>	<u>303,568</u>	<u>363,037</u>
<b>Fund balances at 31 December 2021</b>		<u><u>30,470</u></u>	<u><u>121,920</u></u>	<u><u>152,390</u></u>	<u><u>23,458</u></u>	<u><u>168,051</u></u>	<u><u>191,509</u></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, CHESTER.**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	10	17,896		14,113	
Cash at bank and in hand		138,393		179,868	
		<u>156,289</u>		<u>193,981</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(3,899)</u>		<u>(2,472)</u>	
Net current assets			<u>152,390</u>		<u>191,509</u>
<b>Income funds</b>					
Restricted funds	12		121,920		168,051
Unrestricted funds			30,470		23,458
			<u>152,390</u>		<u>191,509</u>

The financial statements were approved by the Trustees on .....

  
 .....  
 Mr D Rogers  
 Trustee  
 8-9-22

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## 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's Chester (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance 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)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. 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.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.4 Incoming resources

##### *Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under pledges is recognised only when received.

Income Tax recoverable on covenants or gift aid donations is recognised when received. Claims for recovery are made annually.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the Church bookstall are accounted for gross.

##### *Other ordinary income:*

Rental income from the letting of church premises is recognised when the rental is due.

##### *Income from investments*

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

##### *Gains and losses on investments*

Realised gains and losses are recognised when investments are sold.

Unrealised gains and losses are accounted for on revaluation of investments at market value at 31st December.

##### *Shop Income*

Income relating to the the shop is recognised when received by the PCC.

#### 1.5 Resources expended

##### *Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

##### *Activities directly relating to the work of the Church*

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31st December is noted in these accounts as an optional (though not a legal) liability and is not shown as a creditor in the Balance Sheet.

##### *Shop Expenditure*

Expenditure relating to the the shop is recognised when paid by the PCC. No value has been attached to items donated for resale in the shop.

#### 1.6 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.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### 1.7 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.

##### **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 receipts 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.

##### **Derecognition of financial liabilities**

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

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 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, CHESTER.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	35,194	30,000	65,194	28,109	-	28,109
Grants receivable	2,850	182,103	184,953	-	17,328	17,328
	<u>38,044</u>	<u>212,103</u>	<u>250,147</u>	<u>28,109</u>	<u>17,328</u>	<u>45,437</u>
<b>Donations and gifts</b>						
Planned giving - Tax efficient	18,949	-	18,949	13,298	-	13,298
Planned giving - Income tax recovered	6,508	-	6,508	5,103	-	5,103
Collections (open plate) at all services	1,891	-	1,891	2,371	-	2,371
Donations - Individuals	202	-	202	3,799	-	3,799
Donations - Boxes and candles	7,644	-	7,644	3,538	-	3,538
Bequest - organ restoration	-	30,000	30,000	-	-	-
	<u>35,194</u>	<u>30,000</u>	<u>65,194</u>	<u>28,109</u>	<u>-</u>	<u>28,109</u>
<b>Grants receivable</b>						
Administration Grant	-	12,000	12,000	-	12,000	12,000
Coronavirus job retention scheme grant	2,850	-	2,850	-	5,328	5,328
Archbishops' council	-	157,603	157,603	-	-	-
National Church	-	12,500	12,500	-	-	-
	<u>2,850</u>	<u>182,103</u>	<u>184,953</u>	<u>-</u>	<u>17,328</u>	<u>17,328</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fetes and other events	6,002	173
Books, shop and cafe	17,037	7,077
Fees	-	2,688
	<u>23,039</u>	<u>9,938</u>
Analysis by fund		
Unrestricted funds	6,002	9,938
Restricted funds	17,037	-
	<u>23,039</u>	<u>9,938</u>

**5 Investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest receivable	57	312	34	346
	<u>57</u>	<u>312</u>	<u>34</u>	<u>346</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	3,360	1,291
Diocesan quota	8,201	8,401
Church running expenses	15,793	10,950
Church maintenance	253,976	175,758
Administration expenses	15,391	12,000
Service costs	1,868	209
Coronavirus job retention scheme wages	-	5,328
Organist and musician fees	900	312
Rectory	1,377	3,693
Annual church fees	-	1,281
Other expenses	3,394	319
Bookstall and shop	5,346	1,799
Music at St Johns	887	56
Other charitable expenditure	-	30
	<u>310,493</u>	<u>221,427</u>
Share of governance costs (see note 7)	1,869	5,822
	<u>312,362</u>	<u>227,249</u>
<b>Analysis by fund</b>		
Unrestricted funds	37,091	
Restricted funds	275,271	
	<u>312,362</u>	
<b>For the year ended 31 December 2020</b>		
Unrestricted funds		74,370
Restricted funds		152,879
		<u>227,249</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Support costs**

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional	-	66	66	-	-	-
Accountancy fees	-	1,512	1,512	-	1,476	1,476
Printing, postage and stationery	-	-	-	-	891	891
Phone	-	57	57	-	414	414
Tax/Payroll	-	234	234	-	3,041	3,041
	<u>-</u>	<u>1,869</u>	<u>1,869</u>	<u>-</u>	<u>5,822</u>	<u>5,822</u>
Analysed between						
Charitable activities	-	1,869	1,869	-	5,822	5,822
	<u>-</u>	<u>1,869</u>	<u>1,869</u>	<u>-</u>	<u>5,822</u>	<u>5,822</u>

**8 Trustees**

None of the trustees received any remuneration or benefits from the charity during the previous year. The organist is now an elected member of the PCC and a trustee. He was paid £3,360 (2020 - £2,688) for his duties as organist and choirmaster.

**9 Employees**

The average monthly number employees during the year was 3.

	2021	2020
	Number	Number
Administrator, Caretaker & Organist	3	3
	<u>3</u>	<u>3</u>

**Employment costs**

	2021	2020
	£	£
Wages and salaries	3,360	1,291
	<u>3,360</u>	<u>1,291</u>

The PCC gratefully acknowledge financial support from the fellowship of St John (UK) Trust Association, charity no. 289862 for part funding of the parish administrator by £12,000 (2020 - £12,000). This has allowed the administration hours to be increased to further support the rector and parish activity.

Further payments to staff were covered by Coronavirus job retention scheme grants received of £0 (2020 - £5,328).

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, CHESTER.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>10 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	17,184	13,394
Prepayments and accrued income	712	719
	<u>17,896</u>	<u>14,113</u>
<b>11 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	3,899	2,472
	<u>3,899</u>	<u>2,472</u>

The quota of parish share due to The Church of England at the year end was £40,980 (2020 - £32,175). This amount is not a legal obligation and as such is not shown as a liability within the accounts. Accumulated unpaid share since formation of the Parish in 2015 is £55,112.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**12 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds		Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	Incoming resources £	Resources expended £	£	Incoming resources £	Resources expended £	£
St John's restoration fund	248,456	34	(135,551)	112,939	286,316	(332,447)	66,808
CBF parish charity	55,112	-	-	55,112	-	-	55,112
The Fellowship of St John (UK) Trust Association	-	12,000	(12,000)	-	12,000	(12,000)	-
Coronavirus Job retention Scheme	-	5,328	(5,328)	-	-	-	-
Archbishops' council	-	-	-	-	157,603	(157,603)	-
National Church	-	-	-	-	12,500	(12,500)	-
	<u>303,568</u>	<u>17,362</u>	<u>(152,879)</u>	<u>168,051</u>	<u>468,419</u>	<u>(514,550)</u>	<u>121,920</u>

St John's restoration appeal - for restoration and enhancement of St Johns.

CBF parish charity - funds associated with scheme of September 2007 relating to accumulated restricted funds of the former Chester Team Parish. Held by Chester Diocesan Board of Finance as trustees.

The Fellowship of St John (UK) Trust Association- for part funding of the parish administrator.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 Analysis of net assets between funds**

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Current assets/(liabilities)	30,470	121,920	152,390	23,458	168,051	191,509
	<u>30,470</u>	<u>121,920</u>	<u>152,390</u>	<u>23,458</u>	<u>168,051</u>	<u>191,509</u>

**14 Related party transactions**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

The charity employs Mrs L.J. Chesters, the wife of the Rector/Chairman of Trustees. The total remuneration paid to L.J. Chesters, in respect of Administration, was £15,000 (2020 - £13,186).

The Organist Mr. J. Jones was ex-officio and is now an elected member of the PCC and the remuneration in respect of organist and choir master duties was £3,360 (2020 - £2,688).

There was no remuneration of key management personnel during the current or prior year.



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# Accounts

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Charity Registration No. 1144003

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

**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, CHESTER.**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Revd. David Chesters, OBE - The Rector and Chairman of the PCC Ms R Barlow Mr K Allen Mr J Temple Mr D Rogers Ms O Nyakatawa Ms P Corner Mr S Oliver Mr T Leaman Mr J Jones Miss J Maddock Mr P Avery	(Appointed 11 October 2020) (Appointed 11 October 2020) (Appointed 11 October 2020)
<b>Charity number</b>	1144003	
<b>Independent examiner</b>	Mitchell Charlesworth LLP 24 Nicholas Street Chester CH1 2AU	

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

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Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

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# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

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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 Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love.

The Church encourages all its members to:

- deepen their Christian understanding;
- grow and live in Faith;
- increase in awareness and fulfilment of their own ministry and service;
- share their faith with others so that they too, may know Christ;

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and to the Parish, to help those in need and to develop ecumenical relations.

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

#### Achievements and performance

Achievements and performance for the year have remained in line with the previous year. Church attendances did not decline significantly during this period. The St John's project continues to welcome a large number of visitors throughout the year. The links with the University Free School have strengthened, with the school choir taking part in the annual carol service at Christmas. Further details are in the Rector's report.

#### Financial review

The 2020 financial year resulted in a deficit of £171,528 (2019 surplus - £15,425) .

Reserves of £23,458 (2019 - £59,469) on unrestricted funds are sufficient to cover three months' normal expenditure and are considered the minimum safe amount.

Restricted funds are maintained in accordance with the Trusts under which they are held.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

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Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how the funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the Charity to cover most unforeseen costs.

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 quota or parish share due to The Church of England unpaid at the year end was £32,175 (2019- £20,092).

The plan for future periods is to continue and further its objectives and activities as described in the note above.

#### Structure, governance and management

##### Committees

- The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist Church, Vicars Lane, Little St. John Street, Chester, CH1 1QX. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.
- The Parochial Church Council meets regularly and attends to the management and control of the Parish.
- A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.
- There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

##### Membership

The Appointment of the PCC members is governed by and set out in the Church Representation Rules.

Those who served during the year to 31st December 2020 were:

<b>The Rector who is the Chairman of the PCC</b>	Revd. David Chesters, OBE.
<b>The Wardens</b>	Malcolm Probert; Simon Oliver
<b>The Deputy Wardens</b>	Mike Shobbrook; David Rogers
<b>The Readers</b>	Keith Allen
<b>Secretary</b>	Pete Avery
<b>Treasurer</b>	John Temple
<b>Electoral Roll Officer</b>	Loraine Chesters
<b>Deanery Synod Representatives</b>	Rachel Barlow
<b>Elected Members</b>	Sue Hodson; Gill Wilson; Thomas Wilson; Bridget Fairley; Otilia Nyakatawa , Jennifer Maddock: Tim Leaman: Jeremy Jones

The PCC met Five times during the period.

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

**TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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Revd. David Chesters, OBE - The Rector and Chairman  
of the PCC

Ms R Barlow

Mr K Allen

Mr J Temple

Mr D Rogers

Ms S Hodson

(Resigned 11 October 2020)

Mr M F Shobbrook

(Resigned 5 January 2021)

Mr B Wilson

(Resigned 11 October 2020)

Mr T Wilson

(Resigned 11 October 2020)

Ms B Fairley

(Resigned 11 October 2020)

Ms O Nyakatawa

Ms P Corner

Mr M Probert

(Resigned 11 October 2020)

Mr S Oliver

Ms G Wilson

(Deceased 30 January 2020)

Mr T Leaman

(Appointed 11 October 2020)

Mr J Jones

(Appointed 11 October 2020)

Miss J Maddock

(Appointed 11 October 2020)

Mr P Avery

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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### **Rector's Report for the year ending 31 December 2020**

Sadly, I open this report by formally announcing the loss at the beginning of 2020 of Gilly Wilson which opened the 2019 report; and when we add Gilly's death to those of John Maddock, Sheila Cross Gill Hopkins and add to other deaths in recent years namely Mary Lees, Shirley Rider, Beatrice and Fred Harrison; this in total is a sizable loss of people who all contributed an amazing amount to our Parish Life.

Canon Tony Boyd is still not 100% fit and we remain both prayerful and hopeful that he is now on the road to recovery and has been able to celebrate the Eucharist with assistance. We are grateful for Fr. Andrew's support. We were also again supported, as in previous years, by the Reverend George Evans, who although a retired Methodist Presbyter, we all call Father George, and is a mainstay of the Clergy Team. We also owe a debt of gratitude to our Reader Keith Allen and of course Penny his wife. We have welcome new members to the Parish from other places and all are welcome.

However, the main thrust of this Report must centre upon a terrible Plague that affected the whole world known as COVID 19 after the year of the first indication that a new variant of Coronavirus was amongst us beginning in Wuhan in China. Chinese experts at their Centre for Disease Control and Prevention published an article on 20th January 2020 stating that the first cluster of patients with 'pneumonia of an unknown cause' had been identified on 21st December 2019 and the Chinese authorities later confirmed they were treating dozens of cases of this 'pneumonia'. A few days later researchers in China identified a new virus that had infected dozens of people. There was no evidence that the virus was spread by humans. At the end of December China contacted the WHO and informed them of 'cases of pneumonia of unknown causes had been detected in Wuhan

At this stage, we were honestly not much bothered and when on 22 January Public Health England announced that it was moving the threat to the UK from very low to low I don't think we batted an eyelid. However, on 29 January the UK saw its first cases of this new disease and the following day the World Health Organisation declared COVID 19 to be a Global Health Emergency and on 14 February the first death in Europe was confirmed in France. At this stage we as the Church were not much affected, but rapidly things began to change.

On 11 March 2020 COVID 19 was declared a Global Pandemic and on 22 March the Government ordered all places of worship to close and the Archbishops of Canterbury and York instructed all clergy not to enter their Churches, this instruction was widely criticised by all sections of the Church Community and was frequently ignored and quickly rescinded. The guidance of the Bishop of London Dame Sarah Elisabeth Mullally has been invaluable to both the Church of England as a whole, this Diocese and St John's. I would not want to criticise the Archbishop of Canterbury, but I will. Dame Elizabeth and our own Bishops have been totally positive, whereas Dr Welby was initially very negative.

From 22 March until the end of June we were closed and it was not until 4 July that we were allowed to re-open for Services under strict conditions. Throughout this period, I conducted all Services on Line through our own YouTube Channel; that was 8.00am, BCP Holy Communion, 10.00am Holy Eucharist and 6.30pm Evensong/Compline. That meant rather a lot of Sermons! However, the most bizarre on line service was on Easter Eve when I nearly set my Vestments on Fire in lighting the Paschal Candle from the 'New Fire' So all in all a very taxing and peculiar year, redeemed in much measure by a wonderful Carol Service which the Choir totally carried as we were not allowed in sing.

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

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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There is a great deal more I could say but let's leave it at this: COVID 19 has placed huge strains on all of us in the Faith Community, we have not been able to pay our Parish Share as although we are having healthy congregations since we were allowed to open our funding is very much down and we have no Servers etc. and now to other things:

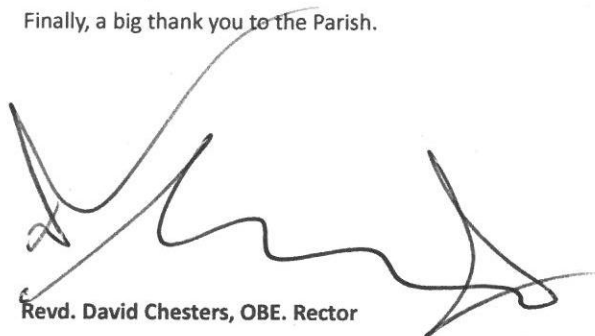
As last year I must record a huge debt of gratitude to my Wardens Simon and Malcom until he stood down at the APCM both of whom have pulled out every stop imaginable to bolster St John's, bring it into the 21st Century and make it available and wanted by the wider community. The PCC as always have been very supportive and we owe a particular debt to Simon who has obtained much needed funding for us. To John our treasurer grateful thanks for in some cases a thankless job!

We had four Weddings in Church, but many were cancelled. Six Funerals and all our Baptisms were cancelled. There was no Secular activity: no concerts, Wednesday's at One, minstrels court Chester Living History Fayre. No Christmas or Summer Fayres

The St John's Project is one of the lynch-pins of the Parish and can only do its sterling work in raising money for St John's and showing our many visitors the history of the Church, because of the commitment of its Volunteers headed in 2020 by Loraine Chesters, but we do need more Volunteers. Gill Hopkins' death has dealt the Project a tremendous blow and we really do need more volunteers to assist Loraine in running this important part of Parish. A crucial role for the project is to help the Parish in making us available to the whole Parish, but that will have to wait until 2021 and will need Project funds to do it properly.

The Parish is very much indebted to the Society of St John the Evangelist of Cambridge Massachusetts who through the good offices of Fr Andrew who pointed us in the right direction, part fund the Salary of the Parish Administrator under a 'three year' contract and this has been renewed but for a lesser amount. The Society is in the same boat of the rest of us.

Finally, a big thank you to the Parish.



Revd. David Chesters, OBE. Rector

25<sup>th</sup> / 21

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

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mr S Oliver

Dated: 25.04.2021 .

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

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST  
JOHN THE BAPTIST, CHESTER.**

---

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, Chester. (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**

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.



Mr Robert Hall FCA  
Mitchell Charlesworth LLP  
24 Nicholas Street  
Chester  
CH1 2AU

Dated: 13 May 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>							
Donations and legacies	3	28,109	17,328	45,437	33,939	65,000	98,939
Charitable activities	4	9,938	-	9,938	40,914	-	40,914
Investments	5	312	34	346	523	47	570
<b>Total income</b>		<b>38,359</b>	<b>17,362</b>	<b>55,721</b>	<b>75,376</b>	<b>65,047</b>	<b>140,423</b>
<b>Expenditure on:</b>							
Charitable activities	6	74,370	152,879	227,249	72,813	53,055	125,868
Net gains/(losses) on investments	10	-	-	-	870	-	870
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(36,011)</b>	<b>(135,517)</b>	<b>(171,528)</b>	<b>3,433</b>	<b>11,992</b>	<b>15,425</b>
Fund balances at 1 January 2020		59,469	303,568	363,037	56,036	291,576	347,612
<b>Fund balances at 31 December 2020</b>		<b>23,458</b>	<b>168,051</b>	<b>191,509</b>	<b>59,469</b>	<b>303,568</b>	<b>363,037</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, CHESTER.**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Debtors	11	14,113		7,233	
Cash at bank and in hand		179,868		362,366	
		<u>193,981</u>		<u>369,599</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,472)</u>		<u>(6,562)</u>	
Net current assets			<u>191,509</u>		<u>363,037</u>
<b>Income funds</b>					
Restricted funds	13		168,051		303,568
Unrestricted funds			23,458		59,469
			<u>191,509</u>		<u>363,037</u>

The financial statements were approved by the Trustees on ..... *25<sup>th</sup> April 2021*

*John Temple*  
.....  
Mr J Temple  
Trustee

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

The Parochial Church Council of the Ecclesiastical Parish of St John's Chester (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance 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)". 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

**1.4 Incoming resources**

*Voluntary income and capital sources:*

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under pledges is recognised only when received.

Income Tax recoverable on covenants or gift aid donations is recognised when received. Claims for recovery are made annually.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the Church bookstall are accounted for gross.

*Other ordinary income:*

Rental income from the letting of church premises is recognised when the rental is due.

*Income from investments*

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

*Gains and losses on investments*

Realised gains and losses are recognised when investments are sold.

Unrealised gains and losses are accounted for on revaluation of investments at market value at 31st December.

*Shop Income*

Income relating to the the shop is recognised when received by the PCC.

**1.5 Resources expended**

*Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

*Activities directly relating to the work of the Church*

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31st December is noted in these accounts as an optional (though not a legal) liability and is not shown as a creditor in the Balance Sheet.

*Shop Expenditure*

Expenditure relating to the the shop is recognised when paid by the PCC. No value has been attached to items donated for resale in the shop.

**1.6 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1 Accounting policies**

**(Continued)**

**1.7 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.

***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 receipts 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.

***Derecognition of financial liabilities***

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

**1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**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, CHESTER.**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**3 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	28,109	-	28,109	33,939	53,000	86,939
Grants receivable	-	17,328	17,328	-	12,000	12,000
	<u>28,109</u>	<u>17,328</u>	<u>45,437</u>	<u>33,939</u>	<u>65,000</u>	<u>98,939</u>
<b>Donations and gifts</b>						
Planned giving - Tax efficient	13,298	-	13,298	14,984	-	14,984
Planned giving - Income tax recovered	5,103	-	5,103	6,541	-	6,541
Collections (open plate) at all services	2,371	-	2,371	2,975	-	2,975
Donations - Individuals	3,799	-	3,799	2,350	53,000	55,350
Donations - Boxes and candles	3,538	-	3,538	7,089	-	7,089
	<u>28,109</u>	<u>-</u>	<u>28,109</u>	<u>33,939</u>	<u>53,000</u>	<u>86,939</u>
<b>Grants receivable</b>						
Administration Grant	-	12,000	12,000	-	12,000	12,000
Coronavirus job retention scheme grant	-	5,328	5,328	-	-	-
	<u>-</u>	<u>17,328</u>	<u>17,328</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**4 Charitable activities**

	2020 £	2019 £
Fetes and other events	173	1,779
Music at St. John's	-	3,243
Books, shop and cafe	7,077	33,595
Fees	2,688	2,297
	<u>9,938</u>	<u>40,914</u>

**5 Investments**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Interest receivable	312	34	346	523	47	570
	<u>312</u>	<u>34</u>	<u>346</u>	<u>523</u>	<u>47</u>	<u>570</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**6 Charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Staff costs	1,291	3,423
Diocesan quota	8,401	19,494
Church running expenses	10,950	13,352
Church maintenance	175,758	44,958
Administration expenses	12,000	12,000
Service costs	209	221
Coronavirus job retention scheme wages	5,328	-
Organist and musician fees	312	1,286
Rectory	3,693	3,242
Advertising	-	361
Annual church fees	1,281	852
Other expenses	319	259
Bookstall and shop	1,799	14,255
Subscriptions	-	763
Music at St Johns	56	2,593
Other charitable expenditure	30	202
	<u>221,427</u>	<u>117,261</u>
Share of governance costs (see note 7)	5,822	8,607
	<u>227,249</u>	<u>125,868</u>
<b>Analysis by fund</b>		
Unrestricted funds	74,370	
Restricted funds	152,879	
	<u>227,249</u>	
<b>For the year ended 31 December 2019</b>		
Unrestricted funds		72,813
Restricted funds		53,055
		<u>125,868</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Support costs**

	Support costs	Governance costs	2020 Support costs	Governance costs	2019
	£	£	£	£	£
Accountancy fees	-	1,476	1,476	-	1,320
Printing, postage and stationery	-	891	891	-	2,540
Phone	-	414	414	-	489
Tax/Payroll	-	3,041	3,041	-	4,258
	<u>-</u>	<u>5,822</u>	<u>5,822</u>	<u>-</u>	<u>8,607</u>
Analysed between Charitable activities	-	5,822	5,822	-	8,607
	<u>-</u>	<u>5,822</u>	<u>5,822</u>	<u>-</u>	<u>8,607</u>

**8 Trustees**

None of the trustees received any remuneration or benefits from the charity during the previous year. The organist is now an elected member of the PCC and a trustee. He was paid £2,688 for his duties as organist and choirmaster.

**9 Employees**

The average monthly number employees during the year was 3.

	2020 Number	2019 Number
Administrator, Caretaker & Organist	<u>3</u>	<u>2</u>
<b>Employment costs</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
Wages and salaries	<u>1,291</u>	<u>3,423</u>

The PCC gratefully acknowledge financial support from the fellowship of St John (UK) Trust Association, charity no. 289862 for part funding of the parish administrator by £12,000. This has allowed the administration hours to be increased to further support the rector and parish activity.

Further payments to staff were covered by Coronavirus job retention scheme grants received of £5,328

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**10 Net gains/(losses) on investments**

	<b>Total</b>	Unrestricted funds
	<b>2020</b>	2019
	£	£
Gain/(loss) on sale of investments	-	870
	<u>          </u>	<u>          </u>

**11 Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	13,394	6,542
Prepayments and accrued income	719	691
	<u>          </u>	<u>          </u>
	<u>14,113</u>	<u>7,233</u>

**12 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	£	£
Accruals and deferred income	2,472	6,562
	<u>          </u>	<u>          </u>

The quota of parish share due to The Church of England at the year end was £32,175 (2019- £20,091). This amount is not a legal obligation and as such is not shown as a liability within the accounts. Accumulated unpaid share since formation of the Parish in 2015 is £52,266.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
St John's restoration fund	236,464	53,047	(41,055)	248,456	34	(135,551)	112,939
CBF parish charity	55,112	-	-	55,112	-	-	55,112
The Fellowship of St John (UK) Trust Association	-	12,000	(12,000)	-	12,000	(12,000)	-
Coronavirus Job retention Scheme	-	-	-	-	5,328	(5,328)	-
	<u>291,576</u>	<u>65,047</u>	<u>(53,055)</u>	<u>303,568</u>	<u>17,362</u>	<u>(152,879)</u>	<u>168,051</u>

St John's restoration appeal - for restoration and enhancement of St Johns.

CBF parish charity - funds associated with scheme of September 2007 relating to accumulated restricted funds of the former Chester Team Parish. Held by Chester Diocesan Board of Finance as trustees.

The Fellowship of St John (UK) Trust Association- for part funding of the parish administrator.

**14 Analysis of net assets between funds**

	Unrestricted 2020	Restricted 2020	Total 2020	Unrestricted 2019	Restricted 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Current assets/(liabilities)	23,458	168,051	191,509	59,470	303,567	363,037
	<u>23,458</u>	<u>168,051</u>	<u>191,509</u>	<u>59,470</u>	<u>303,567</u>	<u>363,037</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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**15 Related party transactions**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

The charity employs Mrs L.J. Chesters, the wife of the Rector/Chairman of Trustees. The total remuneration paid to L.J. Chesters, in respect of Administration, was £13,186 (2019-£12,735).

The Organist Mr. J. Jones was ex-officio and is now an elected member of the PCC and the remuneration in respect of organist and choir master duties was £2,688 (2019-£2,688).

There was no remuneration of key management personnel during the current or prior year.