

**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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**Trustees**

Rev. 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

(Appointed 11 October 2020)

Mr J Jones

(Appointed 11 October 2020)

Miss J Maddock

(Appointed 11 October 2020)

Mr P Avery

**Charity number**

1144003

**Independent examiner**

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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# **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>	Rev. 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 Presbyterian, 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.**

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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 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/</b>							
<b>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	(2,472)		(6,562)	
Net current assets			191,509		363,037
<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



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

### 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	1,320
Printing, postage and stationery	-	891	891	-	2,540	2,540
Phone	-	414	414	-	489	489
Tax/Payroll	-	3,041	3,041	-	4,258	4,258
	<u>-</u>	<u>5,822</u>	<u>5,822</u>	<u>-</u>	<u>8,607</u>	<u>8,607</u>
Analysed between						
Charitable activities	-	5,822	5,822	-	8,607	8,607
	<u>-</u>	<u>5,822</u>	<u>5,822</u>	<u>-</u>	<u>8,607</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>2019</b>
	<b>£</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  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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

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

**11 Debtors**

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

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

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>2,472</u>	<u>6,562</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  
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**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 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
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	-	12,000	(12,000)	-	12,000	(12,000)	-
Association 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  
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**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.