

**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

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
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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.

CONTENTS

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

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

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

Objectives and activities

The 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

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 let's 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 of 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 our 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 of 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

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

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 2021 were:

The Rector who is the Chairman of the PCC Revd. David Chesters, OBE.

The Wardens Keith Allen; Simon Oliver

The Deputy Wardens Mike Shobbrook; David Rogers

The Readers Keith Allen

Secretary Pete Avery

Treasurer David Rogers (formally John Temple)

Electoral Roll Officer Loraine Chesters

Deanery Synod Representatives Rachel Barlow

Elected Members 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.

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 £
	Notes						
Income from:							
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
Total income		44,103	229,140	273,243	38,359	17,362	55,721
Expenditure on:							
Charitable activities	6	37,091	275,271	312,362	74,370	152,879	227,249
Net income/(expenditure) for the year/							
Net movement in funds		7,012	(46,131)	(39,119)	(36,011)	(135,517)	(171,528)
Fund balances at 1 January 2021		23,458	168,051	191,509	59,469	303,568	363,037
Fund balances at 31 December 2021		30,470	121,920	152,390	23,458	168,051	191,509

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 £	£
Current assets					
Debtors	10	17,896		14,113	
Cash at bank and in hand		138,393		179,868	
		<u>156,289</u>		<u>193,981</u>	
Creditors: amounts falling due within one year	11	<u>(3,899)</u>		<u>(2,472)</u>	
Net current assets			<u>152,390</u>		<u>191,509</u>
Income funds					
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

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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>
Donations and gifts						
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>
Grants receivable						
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

	2021	2020
	£	£
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

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Interest receivable	<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

	2021 £	2020 £
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>
Analysis by fund		
Unrestricted funds	37,091	
Restricted funds	275,271	
	<u>312,362</u>	
For the year ended 31 December 2020		
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 Number	2020 Number
Administrator, Caretaker & Organist	<u>3</u>	<u>3</u>
Employment costs	2021 £	2020 £
Wages and salaries	<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

10 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	17,184	13,394
Prepayments and accrued income	712	719
	<u>17,896</u>	<u>14,113</u>
11 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	<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	-	12,000	(12,000)	-	12,000	(12,000)	-
Association 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.

