

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN
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 CHURCH LITTLE MISSENDEN

LEGAL AND ADMINISTRATIVE INFORMATION

Parochial Church Council

Rev. John Simpson
Gareth Beynon
Marian Dickinson
Gloria Haynes
John Lamb
Colin Barker
James H Clephan
Matthew R Tilling
Helen M Tolmie-Thomson
Dr. Catherine Elphinstone

Charity number

1154645

Independent examiner

Rouse Partners LLP
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Council'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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Council's objects are, as defined by the Parochial Church Council (Powers) Measure 1956, 'to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical'.

Little Missenden Parish aims to enhance the spiritual welfare of our people and communities, practising hospitality by being an 'Open House' all day every day for everyone. We desire to be an inclusive, compassionate, affirming presence at the heart of our community, to practise forgiveness, to demonstrate love in action, to point sacramentally to eternal themes and kingdom values, not least in evoking beauty and mystery in our worship, in topical, challenging preaching, in practising hospitality, in being God's Family.

The church relies on the voluntary work of many people within the church and the PCC very much appreciate their service to the church and the local community.

Achievements and performance

The electoral roll was 140 (2020: 140) and the median adult attendance on Sundays was 38 (2020: 10).

Financial review

In financial terms, 2021 could be considered relatively satisfactory when taking into account the restrictions imposed by the covid pandemic. Attendance at Sunday services increased against the 2020 level and the numbers of casual visitors were similarly greater - measured by visual noting and anecdotal evidence - resulting in a pleasing increase in overall donations, particularly via contactless payments. Membership of the Parish Giving Scheme has grown and the benefits of automatic increases in donations in line with inflation (to which a majority of the donors have agreed) has been very valuable.

Social and fundraising opportunities were limited but Sunday cream teas were brought back and the 200 club continued. Hopefully the income from these activities can be restored to pre-pandemic levels and additional events introduced in this Platinum Jubilee year to restore the General account into surplus against a deficit of £2,729.

During the year the southern boundary wall has been substantially rebuilt but thankfully the substantial cost has been covered by donations (with the benefit of Gift Aid tax relief). Repairs have been required to the fabric of the porch but the MacEachran Trust has donated £6,000 to the fabric fund and this, together with other private donations, has resulted in the restricted funds showing a surplus for the year of £6,909. Overall there was a surplus of £4,180 for the year.

It is the policy of the Council that in accordance with the Church of England's guidance, the PCC has determined its approach to the need for a Reserves Policy. Best practice looks for a Parish to ensure it holds sufficient cash and/or liquid assets as a percentage of annual expenditure to meet unforeseen emergencies. Considerations at this Parish include general running costs, employee costs and the possible emergence of substantial expenditure related to the maintenance of a Grade 1 listed building. At balance sheet date the free reserves stand at £67,268 (2020 : £69,996) which account for 75% of annual running costs.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Fabric Fund (restricted) holds donations specifically for the maintenance of the fabric. The Davis bequest produces income for that fund and as an endowment fund it is held for the long term and is therefore invested in a CBF equity fund.

The Bells Fund (restricted) was established in 2007 in connection with an appeal to raise money for repairs to the bells and is now used for their maintenance.

The Graveyard Fund (restricted) was established in 2008 to hold monies given for the maintenance of the churchyards.

The 200 Club is a Designated Fund established in 2011. The £5 monthly subscriptions are entered into a draw with 33% paid out in prizes and the balance transferred to the General Fund. The year-end balance represents unpaid cheques and subscriptions paid in advance and is held in a separate bank current account.

The Friends of Little Missenden PCC was established in 2015 as a sub-committee of the PCC. The objectives are to advance the mission and ministry of the church, to raise funds to fund that ministry and for the repair and conservation of the church. Funds are held in a separate bank account.

Structure, governance and management

The Council is a company limited by guarantee.

The Parochial Church Council who served during the year and up to the date of signature of the financial statements were:

Rev. John Simpson

Gareth Beynon

Marian Dickinson

Gloria Haynes

Dr. William R Waterfield

(Resigned 31 December 2021)

John Lamb

Colin Barker

James H Clephan

Amy Pridham

(Resigned 31 December 2021)

Matthew R Tilling

Helen M Tolmie-Thomson

Dr. Catherine Elphinstone

The PCC is a corporate body established by the Church of England. Its governing documents are the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules.

PCC members are recruited in a number of ways. The clergy and churchwardens are members by virtue of their office. Deanery Synod representatives are elected at the Annual Parochial Church Meeting (APCM) and hold office for three years. Other members of the PCC are elected at the APCM for a three year term or may be co-opted during the year.

The PCC makes all decisions corporately except that the Standing Committee has delegated powers to make decisions between PCC meetings subject to keeping the PCC informed as necessary.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The PCC is responsible for all parish finance, its management and control, including the appointment of a treasurer. Members of the PCC are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the PCC and which enable them to ascertain the financial position of the PCC and which enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 1993. The PCC is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The PCC is also required to ensure that the financial statements are examined by an independent examiner prior to presentation to the APCM.

There are the following committees:

Standing Committee - consists of the Incumbent, the Churchwardens, the Licensed Lay Ministers and the Treasurer. The committee has power to transact the business of the PCC between PCC meetings, reporting to the full PCC as appropriate.

The church is part of the Wendover Deanery, which is part of the Diocese of Oxford.

The trustees report was approved by the Board of Parochial Church Council.



.....
Rev. John Simpson

Trustee

Dated: 31/03/22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

INDEPENDENT EXAMINER'S REPORT

TO THE PAROCHIAL CHURCH COUNCIL OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

I report on the accounts of the Council for the year ended 31 December 2021, which are set out on pages 5 to 16.

Respective responsibilities of Parochial Church Council and examiner

The Council's Parochial Church Council are responsible for the preparation of the financial statements. The charity's Parochial Church Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

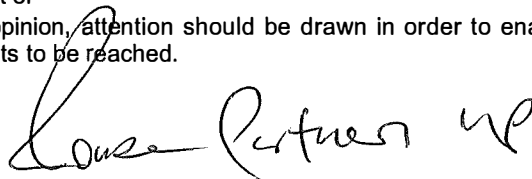
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Rouse Partners LLP
Majid Sadeghi ACCA
55 Station Road
Beaconsfield
Buckinghamshire
HP9 1QL
Dated: 5/4/2022



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
<u>Income from:</u>									
Donations and legacies	3	67,508	20,209	-	87,717	91,161	12,400	-	103,561
Charitable activities	4	18,793	-	-	18,793	8,198	-	-	8,198
Investments	5	15	1,031	-	1,046	117	996	-	1,113
Total income		<u>86,316</u>	<u>21,240</u>	<u>-</u>	<u>107,556</u>	<u>99,476</u>	<u>13,396</u>	<u>-</u>	<u>112,872</u>
<u>Expenditure on:</u>									
Charitable activities	6	<u>89,045</u>	<u>14,330</u>	<u>-</u>	<u>103,375</u>	<u>90,104</u>	<u>5,513</u>	<u>-</u>	<u>95,617</u>
Net gains/(losses) on investments	8	<u>-</u>	<u>-</u>	<u>5,085</u>	<u>5,085</u>	<u>-</u>	<u>-</u>	<u>2,287</u>	<u>2,287</u>
Net movement in funds		<u>(2,729)</u>	<u>6,910</u>	<u>5,085</u>	<u>9,266</u>	<u>10,372</u>	<u>6,883</u>	<u>2,287</u>	<u>19,542</u>
Gross transfers between funds		-	-	-	-	1,000	(1,000)	-	-
Net movement in funds		<u>(2,729)</u>	<u>6,910</u>	<u>5,085</u>	<u>9,266</u>	<u>10,372</u>	<u>6,883</u>	<u>2,287</u>	<u>19,542</u>
Fund balances at 1 January 2021		<u>69,997</u>	<u>23,997</u>	<u>35,545</u>	<u>129,539</u>	<u>59,624</u>	<u>17,114</u>	<u>33,258</u>	<u>109,996</u>
Fund balances at 31 December 2021		<u><u>67,268</u></u>	<u><u>30,907</u></u>	<u><u>40,630</u></u>	<u><u>138,805</u></u>	<u><u>69,996</u></u>	<u><u>23,997</u></u>	<u><u>35,545</u></u>	<u><u>129,538</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 CHURCH LITTLE MISSENDEN

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	9		40,630		35,545
Current assets					
Cash at bank and in hand		99,495		95,313	
Creditors: amounts falling due within one year	10	(1,320)		(1,320)	
Net current assets			98,175		93,993
Total assets less current liabilities			138,805		129,538
Capital funds					
Endowment funds - general	11		40,630		35,545
Income funds					
Restricted funds	12		30,907		23,997
<u>Unrestricted funds</u>					
Designated funds	13	8,515		7,588	
General unrestricted funds		58,753		62,408	
			67,268		69,996
			138,805		129,538

The financial statements were approved by the Parochial Church Council on

31 March 2022

Rev. John Simpson
Trustee

John Lamb
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

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 the Baptist Church Little Missenden is an unincorporated charity.

1.1 Accounting convention

The accounts have been prepared in accordance with the Council'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)" (as amended for accounting periods commencing from 1 January 2016). The Council is a Public Benefit Entity as defined by FRS 102.

The Council has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Council. 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 investment and 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 Parochial Church Council have a reasonable expectation that the Council has adequate resources to continue in operational existence for the foreseeable future. Thus the Parochial Church Council 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 Parochial Church Council 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 Council.

1.4 Incoming resources

Income is recognised when the Council is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Council has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of when the refund is received from HMRC.

Legacies are recognised on receipt or otherwise if the Council has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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.

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

In the application of the Council's accounting policies, the Parochial Church Council 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 CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	53,437	18,438	71,875	84,196
Legacies receivable	2,000	-	2,000	5,000
Tax recovered	12,071	1,771	13,842	14,365
	<u>67,508</u>	<u>20,209</u>	<u>87,717</u>	<u>103,561</u>
For the year ended 31 December 2020	<u>91,161</u>	<u>12,400</u>		<u>103,561</u>

4 Charitable activities

	Charitable Income Heading 1 2021 £	Charitable Income Heading 1 2020 £
Church activities and fundraising	<u>18,793</u>	<u>8,198</u>

5 Investments

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Investment income	-	1,031	1,031	-	996	996
Interest receivable	15	-	15	117	-	117
	<u>15</u>	<u>1,031</u>	<u>1,046</u>	<u>117</u>	<u>996</u>	<u>1,113</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Parochial expenses	6,578	-	6,578	7,132
Church running costs	11,451	14,330	25,781	19,492
Fund raising costs	1,370	-	1,370	50
Independent examiner fee	1,320	-	1,320	1,320
Priest expenses	2,496	-	2,496	2,496
Wedding, funerals & ashes	2,734	-	2,734	2,031
Parish shares	63,096	-	63,096	63,096
	<u>89,045</u>	<u>14,330</u>	<u>103,375</u>	<u>95,617</u>
Analysis by fund				
Unrestricted funds	89,045	-	89,045	
Restricted funds	-	14,330	14,330	
	<u>89,045</u>	<u>14,330</u>	<u>103,375</u>	

7 Parochial Church Council

None of the Parochial Church Council (or any persons connected with them) received any remuneration or benefits from the Council during the year. Reverend John Simpson received £2,496 as reimbursement for his expenses.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Net gains/(losses) on investments

	2021	2020
	£	£
Revaluation of investments	5,085	2,287

9 Fixed asset investments

	Investment asset £
Cost or valuation	
At 1 January 2021	35,545
Valuation changes	5,085
At 31 December 2021	40,630
Carrying amount	
At 31 December 2021	40,630
At 31 December 2020	35,545

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,320	1,320

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Endowment funds

Endowment funds represent assets which must be held permanently by the Council. Income arising on the endowment funds can be used in accordance with the objects of the Council and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2020	Incoming resources	Movement in funds			Balance at 1 January 2021	Incoming resources	Movement in funds			Balance at 31 December 2021
	£	£	Resources expended	Transfers	Revaluations gains and losses	£	£	Resources expended	Transfers	Revaluations gains and losses	£
Permanent endowments											
Davis bequest	33,258	-	-	-	2,287	35,545	-	-	-	5,085	40,630
	<u>33,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,287</u>	<u>35,545</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,085</u>	<u>40,630</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JO
CHURCH LITTLE MISSENDEN**

THE BAPTIST

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 grant held on trust for specific purposes:

	Movement in funds					Movement in funds		
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£	£
Fabric fund	16,767	2,096	-	-	18,863	10,116	(3,264)	25,715
Bells fund	761	-	(324)	-	437	54	(285)	206
Churchyard fund	(414)	10,300	(5,189)	-	4,697	11,070	(10,781)	4,986
Accountancy fee fund	-	1,000	-	(1,000)	-	-	-	-
	<u>17,114</u>	<u>13,396</u>	<u>(5,513)</u>	<u>(1,000)</u>	<u>23,997</u>	<u>21,240</u>	<u>(14,330)</u>	<u>30,907</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£	£
200 club fund	425	2,585	(2,540)	470	2,485	(2,315)	640
Friends of Little Missenden	6,297	821	-	7,118	2,017	(1,260)	7,875
	<u>6,722</u>	<u>3,406</u>	<u>(2,540)</u>	<u>7,588</u>	<u>4,502</u>	<u>(3,575)</u>	<u>8,515</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Analysis of net assets between funds

	General fund 2021 £	Restricted fund 2021 £	Endowment fund 2021 £	Total 2021 £	General fund 2020 £	Restricted fund 2020 £	Endowment fund 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:								
Investments	-	-	40,630	40,630	-	-	35,545	35,545
Current assets/(liabilities)	67,268	30,907	-	98,175	69,996	23,997	-	93,993
	<u>67,268</u>	<u>30,907</u>	<u>40,630</u>	<u>138,805</u>	<u>69,996</u>	<u>23,997</u>	<u>35,545</u>	<u>129,538</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST. JOHN THE BAPTIST CHURCH LITTLE MISSENDEN**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Related party transactions

There were no disclosable related party transactions during the year (2020- none).