

**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 2022

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
Helen M Tolmie-Thomson
Dr. Catherine Elphinstone
Jonathan Jones

(Appointed 15 March 2023)

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 2022

The Parochial Church Council present their annual report and financial statements for the year ended 31 December 2022.

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 133 (2021: 140) and the median adult attendance on Sundays was 45 (2021: 38).

Financial review

2022 was a mixed year financially but examination reveals similar net results to 2021

Credit card donations increased by £1,119 and Parish Giving by £2,387 with the resultant increase in Gift Aid tax refunds. There was a small decrease in the number of donors giving via Parish Giving but financially this was more than offset by donations from those who have agreed to uplift their donations annually in line with inflation. On the expenditure side, the biggest movement was a reduction of £1,680 in the Parish Share but notable costs were £1,021 for new light switches for wall paintings controls and £966 for music- organist fees, organ maintenance etc. It should be noted that major expenditure will be required to overhaul the organ over the near future.

The General fund shows a deficit of £3,169 (2021 : £2,729) but this includes printing costs of £3,732 for the platinum Places recipe book which did not go on sale until January 2023. That item apart, fundraising over the year was a success with net proceeds in excess of £9,600 due substantially to activities during the Patronal Festival. Cream teas and the 200 Club also continue to make their valuable contributions - £3,406 (2021: £2,429) and £1,430 (2021: £1,370) respectively.

There was no unusual or large expenditure on fabric , the churchyards , the graveyards or the bells during the year and thus the balance of the funds received from MacEachran Trustees in 2021 (£6,000) referred to in the 2021 report.

In summary, the overall deficit was £8,423 (2021: surplus £9,266) following inclusion of the annual valuation of the Endowment Fund deficit £4,783 (2021: surplus £5,085).

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 2022

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 £64,099 which represents 68% of annual running costs (2021: 75%).

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

John Lamb

Colin Barker

James H Clephan

(Resigned 15 March 2023)

Matthew R Tilling

(Resigned 31 December 2022)

Helen M Tolmie-Thomson

Dr. Catherine Elphinstone

Jonathan Jones

(Appointed 15 March 2023)

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 2022

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:

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 2022, which are set out on pages 5 to 15.

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:

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 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Income from:									
Donations and legacies	3	72,217	2,094	-	74,311	67,508	20,209	-	87,717
Charitable activities	4	18,024	-	-	18,024	18,793	-	-	18,793
Investments	5	464	1,066	-	1,530	15	1,031	-	1,046
Total income		90,705	3,160	-	93,865	86,316	21,240	-	107,556
Expenditure on:									
Charitable activities	6	93,874	3,631	-	97,505	89,045	14,330	-	103,375
Net gains/(losses) on investments	8	-	-	(4,783)	(4,783)	-	-	5,085	5,085
Net movement in funds		(3,169)	(471)	(4,783)	(8,423)	(2,729)	6,910	5,085	9,266
Net movement in funds		(3,169)	(471)	(4,783)	(8,423)	(2,729)	6,910	5,085	9,266
Fund balances at 1 January 2022		67,268	30,907	40,630	138,805	69,997	23,997	35,545	129,539
Fund balances at 31 December 2022		64,099	30,436	35,847	130,382	67,268	30,907	40,630	138,805

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investments	9		35,847		40,630
Current assets					
Debtors	10	521		-	
Cash at bank and in hand		95,334		99,495	
		<u>95,855</u>		<u>99,495</u>	
Creditors: amounts falling due within one year	11	<u>(1,320)</u>		<u>(1,320)</u>	
Net current assets			94,535		98,175
Total assets less current liabilities			<u>130,382</u>		<u>138,805</u>
Capital funds					
Endowment funds - general	12		35,847		40,630
Income funds					
Restricted funds	13		30,436		30,907
<u>Unrestricted funds</u>					
Designated funds	14	10,819		8,515	
General unrestricted funds		<u>53,280</u>		<u>58,753</u>	
			64,099		67,268
			<u>130,382</u>		<u>138,805</u>

The financial statements were approved by the Parochial Church Council on

.....
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 2022

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 2022

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.

1.7 Financial instruments

The Council 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 Council's balance sheet when the Council 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 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.

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 2022

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	56,500	2,094	58,594	71,875
Legacies receivable	-	-	-	2,000
Membership fees	2,218	-	2,218	-
Tax recovered	13,499	-	13,499	13,842
	<u>72,217</u>	<u>2,094</u>	<u>74,311</u>	<u>87,717</u>
For the year ended 31 December 2021	<u>67,508</u>	<u>20,209</u>		<u>87,717</u>

4 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 1 2021 £
Church activities and fundraising	<u>18,024</u>	<u>18,793</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 2022

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Investment income	11	1,066	1,077	-	1,031	1,031
Interest receivable	453	-	453	15	-	15
	<u>464</u>	<u>1,066</u>	<u>1,530</u>	<u>15</u>	<u>1,031</u>	<u>1,046</u>

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Parochial expenses	12,826	-	12,826	6,578
Church running costs	12,154	3,631	15,785	25,781
Fund raising costs	428	-	428	1,370
Independent examiner fee	1,320	-	1,320	1,320
Priest expenses	2,496	-	2,496	2,496
Wedding, funerals & ashes	2,509	-	2,509	2,734
Parish shares	61,416	-	61,416	63,096
200 Club Prizes	725	-	725	-
	<u>93,874</u>	<u>3,631</u>	<u>97,505</u>	<u>103,375</u>
Analysis by fund				
Unrestricted funds	93,874	-	93,874	
Restricted funds	-	3,631	3,631	
	<u>93,874</u>	<u>3,631</u>	<u>97,505</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 2022

8 Net gains/(losses) on investments

	2022	2021
	£	£
Revaluation of investments	(4,783)	5,085

9 Fixed asset investments

	Investment asset £
Cost or valuation	
At 1 January 2022	40,630
Valuation changes	(4,783)
At 31 December 2022	35,847
Carrying amount	
At 31 December 2022	35,847
At 31 December 2021	40,630

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	521	-

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
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 2022

12 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 2021 £	Revaluations gains and losses £	Balance at 1 January 2022 £	Revaluations gains and losses £	Balance at 31 December 2022 £
Permanent endowments					
Davis bequest	35,545	5,085	40,630	(4,783)	35,847
	<u>35,545</u>	<u>5,085</u>	<u>40,630</u>	<u>(4,783)</u>	<u>35,847</u>

13 Restricted funds

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

	Movement in funds			Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Fabric fund	18,863	10,116	(3,264)	25,715	1,356	(811)	26,260
Bells fund	437	54	(285)	206	-	-	206
Churchyard fund	4,697	11,070	(10,781)	4,986	1,804	(2,820)	3,970
	<u>23,997</u>	<u>21,240</u>	<u>(14,330)</u>	<u>30,907</u>	<u>3,160</u>	<u>(3,631)</u>	<u>30,436</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 2022

14 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 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
200 club fund	470	2,485	(2,315)	640	2,432	(827)	2,245
Friends of Little Missenden	7,118	2,017	(1,260)	7,875	699	-	8,574
	<u>7,588</u>	<u>4,502</u>	<u>(3,575)</u>	<u>8,515</u>	<u>3,131</u>	<u>(827)</u>	<u>10,819</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 2022

15 Analysis of net assets between funds

	General fund	Restricted fund	Endowment fund	Total	General fund	Restricted fund	Endowment fund	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2022 are represented by:								
Investments	-	-	35,847	35,847	-	-	40,630	40,630
Current assets/(liabilities)	64,099	30,436	-	94,535	67,268	30,907	-	98,175
	<u>64,099</u>	<u>30,436</u>	<u>35,847</u>	<u>130,382</u>	<u>67,268</u>	<u>30,907</u>	<u>40,630</u>	<u>138,805</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 2022

16 Related party transactions

There were no disclosable related party transactions during the year (2021- none).