

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

England & Wales · Charity number 1187259

Details

Status Registered

Legal form Other

Registered 2020-01-08

Register [View on the Charity Commission register](#)

Contact

Address St. John The Baptist Church
St. John Street
Cardiff
CF10 1GL

Phone 02920395231

Email stjohnscardiff@gmail.com

Website <http://www.stjohnscardiff.wales>

Activities

Objects: PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL.

Activities: The charitable objects, promoting in the ecclesiastical parish the whole mission of the Church, are primarily focused on the advancement of religion which is recognised as a charitable purpose having public benefit. All regular public worship is provided free of charge and open to all.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cardiff

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £112,284 | £100,083 | - | - |
| 2023-12-31 | £83,018 | £132,836 | - | - |
| 2022-12-31 | £79,123 | £91,154 | - | - |
| 2021-12-31 | £301,323 | £76,664 | - | - |
| 2020-12-31 | £133,906 | £81,248 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------|-------|------------|
| Sarah Jane Jones | Chair | 2018-10-18 |
| Andrew Charles Michael Wilcock | | 2019-04-07 |
| Asher Edward Penny | | 2026-05-31 |
| Emma Juliet Lawton | | 2026-05-31 |
| Evan McCarthy Chapman | | 2007-01-01 |
| Gareth Stephen Morris | | 2022-04-24 |
| Henry Roy Field | | 2026-05-31 |
| Janet Williams | | 2015-04-19 |
| Jennifer Kay Lewis | | 2026-05-31 |
| Peter Reginald Morgan | | 2026-05-31 |
| Rev Heather Temple-Williams | | 2023-06-24 |
| Richard John Hall | | 2007-01-01 |
| Richard John Morris | | 2023-04-30 |
| Ruth Margaret Livingstone | | 2015-04-19 |
| Vanessa Nina Mary Hall | | 2007-01-01 |
| Victor Joseph Moulder | | 2025-06-01 |

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN
THE BAPTIST, CARDIFF**

UNAUDITED

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

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THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Parochial Church Council (PCC) are pleased to present their report together with the financial statements of the Parish for the year ended 31 December 2024. Legal and administrative information set out in the foregoing pages forms part of this report. The financial statements comply with the current statutory requirements of the Charities Commission Statement of Recommended Practice, and the Church in Wales Accounting Regulations.

OBJECTIVES AND ACTIVITIES

Objects, Principal Activities and Organisation Structure of the Parish

The composition, powers and procedures of the Parochial Church Council (PCC) are set out in the Constitution of the Church in Wales.

It is the responsibility of the incumbent and the PCC to consult together and to co-operate in all matters of concern and importance to the Parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the Parish as well as among the commercial and administrative community of the city.

Election to the PCC takes place annually at the Annual Vestry which is held not later than 30 June.

All persons properly entered on the Electoral Roll of the Parish may offer themselves as candidates for election to the PCC and, on being elected, sign the Declaration to be bound by the Articles and Constitution of the Church in Wales.

The PCC controls the parish budget and all expenditure. It is also charged with the care of church fabric, churchyards, ancillary buildings and clergy houses. It may also deal with other matters referred there to in accordance with the Constitution. The PCC is also the normal channel of communication between the parishioners and the Bishop of the Diocese.

The church became a registered charity, under the name of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff on 8 January 2020. The charity registration number is 1187259.

Staffing

The Revd Sarah Jones was licensed as Priest-in-Charge of the parish on 18 October 2018 by the Bishop of Llandaff the Right Revd June Osborne, and the Archdeacon of Llandaff, the Venerable Peggy Jackson. On 29 September 2019 she was appointed a Canon of the Greater Chapter of Llandaff Cathedral.

Revd. Stephen Roberts was licensed as a non-stipendiary Assistant Priest on 9 January 2022 by the Archdeacon of Llandaff, the Venerable Rod Green.

Revd Joe Smith was appointed Anglican Chaplain to Cardiff University and joined the Ministry Team in September 2023.

Revd Heather Temple-Williams was ordained deacon on 24 June 2023 by the Bishop of Llandaff the Right Revd Mary Stallard and stated to serve her curacy in the parish as a non-stipendiary deacon. She was ordained priest on 29th June 2024.

Activities and achievements

The Parochial Church Council met 8 times during 2024 of which 4 were conducted online using Zoom. Decisions made included the request of faculties for the running of a new electrical circuit to the north aisle refreshment facilities (successful) and for alterations to the vestry block in the outer south aisle to enable Kaleidoscope to dispense drug-treatment medications from it (unsuccessful). It was also agreed that the choir master should be paid on the same basis as the organist already was. There was also continuing discussion on the future strategy for the church, with regard to expansion of its ministry and attraction of visitors. Also

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

discussed were building security and maintenance issues; finance; and other day-to-day matters. Safeguarding, and health and safety were standing agenda items at all meetings.

The Church

We believe that God's primary call upon our lives, to participate in his mission to his world in Cardiff's city centre, can be understood through reflecting both on our patron saint, John the Baptist, and on the Seven Sacred Spaces of faithful Christian communities. For us, it is a call to holy hospitality, through which we point others to follow Jesus more closely.

Our desire is that everyone who lives, works, shops or visits in central Cardiff, should know themselves invited and welcomed to enter St John's, and within should find an opportunity to encounter the living God, and so leave having been encouraged to take a further step on their pilgrim journey.

Canon Sarah recognises that this call to 'holy hospitality' has since provided a valuable guiding principle for engaging in a coherent way with the great range of opportunities that come before St John's. The reordering of the West Doors and entrance, with three sets of glass doors, opened for public use from 1 March 2014, has greatly enhanced the sense of openness and welcome to the city, and encouraged more visitors.

The church was usually open from 10am to at least 3pm, Monday to Saturday, thanks to a dedicated team of volunteers who opened and closed the building. Kaleidoscope has continued to use the vestry block as a base for their activities in the centre of Cardiff providing addiction counselling and support.

A small refreshment facility in the outer north aisle is used to run a simple café when availability of volunteers permit.

St John's continues to seek to grow and develop, and to play its part in the social, cultural and spiritual life of Cardiff. The church is actively committed to inclusivity among its community and by engagement with other inclusive organisations and the wider city of Cardiff. The PCC is keen to grow the number of students who worship at St John's. The liberal and careful attention to scripture, and commitment to classic Anglican Worship is seen as an attractive offering.

Large numbers of visitors - tourists and pilgrims - visit throughout the year, and various steps have been taken to enhance their engagement with all that the building offers, as both a historical site and a place of living worship. Much use is made both of the votive candle stand, and the prayer board.

On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area, which also includes St Mark's Gabalfa with St Philip's Tremorfa, Eglwys Dewi Sant, Urban Crofters in Roath, and Citizen Church in Cathays.

Services

The main Sunday service continues to be Sung Eucharist at 10am, with Evensong at 6pm restarting (post Covid) at the start of 2024. There is also a live internet service on Facebook and YouTube at 4pm, a recording of which being accessible by telephone from an hour later. There is a service of Holy Eucharist at 12 noon on Fridays. Evening prayer takes place via Zoom at 5pm Monday to Friday.

ACHIEVEMENT AND PERFORMANCE

Community Engagement

St John's continues to subscribe to membership of Visit Cardiff Network, and benefits from being promoted as a visitor attraction as part of Cardiff's heritage offer. The profile of St John's on social media is supported through Facebook and Twitter accounts, and participation in sites such as TripAdvisor, the Greater Churches Network and so forth. These supplement the redesigned website. The communications task is also enhanced by noticeboards giving regular service times and publicity material on A1 Notice Boards outside church.

The programme of monthly organ and other concerts - an established part of Cardiff's musical life – continued throughout 2024. Concerts and events by other organisations continued to gradually increase.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

During the year, St John's supported the Citizens Cymru Wales, the local group of Citizens UK, through the membership of Llandaff Diocese; supported Cardiff Street Pastors; and gave continuing support to Huggard, among other charities.

A Homeless Café was hosted at St John's on Tuesday mornings, in collaboration with Llandaff Cathedral.

School

The Parish maintains links with Tredegarville School through the Chair of Governors. Mr Evan Chapman, who is also St John's PCC Treasurer, is the Chair of Governors.

Personnel

Revd Heather Temple-Williams, was ordained priest in June.

Robert Jones, an ordinand at St Padarn's Theological College, continued his training placement with the parish throughout the year

Alongside the clergy St John's has a dedicated team of wardens and other volunteers.

The year ahead

The key areas continue to be the further development of St John's as a Centre of Worship and Discipleship, St John's as a Centre of Community, St John's as a Centre of Culture and St John's as a Centre of Care for the Community. In particular during 2025 further ways of making the church more usable need to be developed, including issues of sustainable levels of staffing and income generation.

FINANCIAL REVIEW

Financial position

The charity's results are reported in the Statement of Financial Activities on page 8.

A total of £112,284 resources came in (2023: £92,027) and a total of £100,083 (2023: £113,468) was spent. This gave a net surplus of £20,014 (2023: Deficit £13,633) after recognising gains/losses on investments. The balance of funds brought forward was £522,355 and this gave a net total of £542,369. This is represented by £334,169 in unrestricted funds, £167,764 in restricted funds, and £40,436 in endowment funds.

The trustees have no material interest in the charity's transactions.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the PCC consider how planned activities will contribute to the aims and objectives they have set.

In recent times the church has benefited from donations towards general upkeep. The City Parish of St John the Baptist is of benefit to the public in being a place of worship; and additionally, normally open daily to the public, and also holds public concerts. It also provides working space for other charitable organisations operating in the city centre. The church is a building of historic and architectural importance and is open daily to visitors.

Risk review

The PCC has conducted its own review of the major risks to which the Parish is exposed, and systems have been established to mitigate those risks. The systems are periodically reviewed to ensure that they still meet the needs of the Parish.

Investment policy

The PCC is liable to make any investment that it sees fit, in accordance with the regulations of the Church in Wales. The Representative Body of the Church in Wales holds the investments on behalf of the Parish.

The PCC will utilise such reserve income as is available from time to time to finance any unforeseen

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

contingency that is not already covered in the current budget provision.

Any monies allocated to reserve capital will be invested until such time as a major building programme is found necessary.

Reserves policy

It is the policy of the Parish to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover administration and support costs of the Parish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity Constitution

The City Parish of St John the Baptist, Cardiff, is part of the Calon y Dinas Ministry Area in the Area Deanery of Cardiff, in the Archdeaconry of Llandaff, in the Church in Wales diocese of Llandaff. It exists to advance the Christian religion wherever it is given opportunity to do so.

It was created by Episcopal Decree on 1 January 2007, when the Rectorial Benefice of Central Cardiff was dissolved and the new Parishes of Cathays and St John's City Parish created out of the former parochial area. On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area but retained its separate legal and charitable status.

The original Cardiff Central Parish Mission Statement devised and agreed in autumn 2003, was confirmed and adopted by the inaugural General meeting of the new Parish, held on 21 January 2007. It declares: "Our purpose as people and ministers of the parish is to sustain a pattern of worship and teaching that meets the pastoral needs of our situation, making the best use we can of our buildings, opening them for activities that serve the purpose of community-building, and the proclamation of the Gospel of Jesus Christ."

During 2014 the Parish clarified the vision at the heart of this Purpose, summed up as a call to offer 'Holy Hospitality'.

This is reflected in verses from St Paul: 'Extend hospitality to strangers ... Welcome one another, therefore, just as Christ has welcomed you, for the glory of God' (Romans 12:13, 15:7).

Standing at the heart of Cardiff's city centre the ancient church of St John the Baptist is one of the principal churches of the diocese, with an historic role in the life of the public institutions and businesses in the capital city of Wales.

Church

Under the pastoral leadership of the Priest in Charge, the Assistant Priest, and elected officers, the congregation of the City Parish of St John the Baptist serves Cardiff city centre. The Parish comprises an area above Bridge Street and Caroline Street, part of Canton east of Cathedral Road, extending through Cathays Park up North Road as far as the bridge crossing the Taff Vale railway line. This forms the East side boundary with the Parish of Cathays, extending southwards as far as Richmond Road, taking in the Tredegarville district of lower Cathays, bounded by St Peter's Street and City Road, extending down Glossop Road to include West Adamsdown.

School

There is a Church in Wales Voluntary Aided Primary School in the Parish: Tredegarville School (including a Nursery unit), Glossop Road, Adamsdown. The worshipping life of the school continues to be under the care of the Vicar of St Germans, since the school's catchment area very largely falls within that parish. Mrs Victoria Scale-Constantinou has been head teacher since November 2021. Mr Evan Chapman has been Chair of Governors since September 2016.

TRUSTEE'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187259

Principal address

St John the Baptist Parish Church
St John Street Cardiff
CF10 1GL

Trustees Clergy

| | |
|-------------------|--|
| Priest-in-Charge | Revd Canon Sarah Jones |
| Assistant Priests | Revd Stephen Roberts Revd Joe Smith (University Chaplain) Revd Heather Temple-Williams |

Parochial Church Council

| | |
|----------------|--|
| Churchwardens | Mr Richard Morris Mr Q Sandifer (until April 2024) Ms Sally Humble-Jackson (from April 2024) |
| Hon. Secretary | Mr G Morris |
| Hon. Treasurer | Mr E M Chapman |

Elected Members: Adele Blakebrough, Frances Bolley†, Anne Botterill†, Evan Chapman, Richard Hall, Vanessa Hall, Oliver Hearn, Rachel Juden, Ruth Livingstone, Joseph Madaffari*, Peter Morgan, Adeola Morris*, Gareth Morris, Otilie Strieder-Obi, Tayo Sanwo†, Andrew Wilcock, Janet Williams († to April 2024) (* from April 2024)

Independent Examiner

MHA
Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

Bankers

Lloyds Bank plc
31 Queen Street,
Cardiff
CF10 2AG

Architect (until May 2024)

Amanda Needham RIBA MSc Cons AABC EASA,
Volute Architects Limited
22 Merton Green
Caerwent,
Monmouthshire
NP26 5AT

Appointment of a new architect pending

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustee of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff ('the Charity')

I report to the charity Trustee on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustee of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

This report is made solely to the Charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustee those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustee as a body, for my work or for this report.

Signed:

Dated:

Rachel Doyle

ACA DChA

MHA
Elfed House
Oak Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8RS

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

| Note | Endowment funds 2024 | Restricted funds 2024 | Unrestricted funds 2024 | Total funds 2024 | Total funds 2023 |
|---|----------------------------|-----------------------------|-------------------------------|------------------------|------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | - | - | 79,140 | 79,140 | 53,122 |
| Charitable activities | - | - | 2,813 | 2,813 | 5,868 |
| Other trading activities | - | - | 8,942 | 8,942 | 5,219 |
| Investments | - | 2,447 | 18,942 | 21,389 | 21,307 |
| Other income | - | - | - | - | 6,511 |
| Total income and endowments | - | 2,447 | 109,837 | 112,284 | 92,027 |
| Expenditure on: | | | | | |
| Charitable activities | - | 3,260 | 96,823 | 100,083 | 113,468 |
| Total expenditure | - | 3,260 | 96,823 | 100,083 | 113,468 |
| Net (expenditure)/income before net gains on investments | - | (813) | 13,014 | 12,201 | (21,441) |
| Net gains on investments | 1,897 | 4,735 | 1,181 | 7,813 | 7,808 |
| Net movement in funds | 1,897 | 3,922 | 14,195 | 20,014 | (13,633) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 38,539 | 163,842 | 319,974 | 522,355 | 535,988 |
| Net movement in funds | 1,897 | 3,922 | 14,195 | 20,014 | (13,633) |
| Total funds carried forward | 40,436 | 167,764 | 334,169 | 542,369 | 522,355 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 22 form part of these financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

| | Note | 2024 | 2023 |
|--|------|---------|---------|
| Fixed assets | | | |
| Tangible assets | 11 | 22,568 | 21,236 |
| Investments | 12 | 133,464 | 125,653 |
| | | 156,032 | 146,889 |
| Current assets | | | |
| Debtors | 13 | - | 9,011 |
| Cash at bank and in hand | | 394,097 | 369,495 |
| | | 394,097 | 378,506 |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 14 | (7,760) | (3,040) |
| | | 386,337 | 375,466 |
| Total assets less current liabilities | | 542,369 | 522,355 |
| Net assets excluding pension asset | | 542,369 | 522,355 |
| Total net assets | | 542,369 | 522,355 |
| Charity funds | | | |
| Endowment funds | 15 | 40,436 | 38,539 |
| Restricted funds | 15 | 167,764 | 163,842 |
| Unrestricted funds | 15 | 334,169 | 319,974 |
| Total funds | | 542,369 | 522,355 |

The financial statements were approved and authorised for issue by the Trustee and signed on their behalf by:

Date:

The notes on pages 9 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. General information

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of religious activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Small charity concession

The charity has taken advantage of the concession available to smaller charities that are not subject to a statutory audit given in the Statement of Recommended Practice. It has not analysed either resources expended or incoming resources by activity categories within the Statement of Financial Activities.

2.3 Going concern

The financial statements have been prepared on a going concern basis. The Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that The City Parish Of St John The Baptist will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be with sufficient reliability. Such income is only deferred when the donor specifies it must be used in measured periods or the donor has imposed conditions which must be met before the charity has future accounting unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | | |
|--------------------|---|-----|
| Office equipment | - | 20% |
| Other fixed assets | - | 10% |

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.9 Taxation

The charity is exempt from tax on its charitable activities.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.15 Significant accounting judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are to be reasonable under the circumstances.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Donations and legacies

| | 2024 | 2023 |
|----------------------------|---------------|---------------|
| Donations and appeals | 45,697 | 21,219 |
| Stewardship income | 20,274 | 19,660 |
| Gift aid and VAT recovered | 4,128 | 6,138 |
| Collections | 9,041 | 6,105 |
| | <u>79,140</u> | <u>53,122</u> |

4. Other trading activities

| | 2024 | 2023 |
|---------------|--------------|--------------|
| Church rental | 8,942 | 5,219 |
| | <u>8,942</u> | <u>5,219</u> |

5. Investment income

| | 2024 | 2023 |
|------------------------------|---------------|---------------|
| Share distributions received | 4,911 | 7,761 |
| Deposit account interest | 16,478 | 13,546 |
| | <u>21,389</u> | <u>21,307</u> |

6. Income from charitable activities

| | 2024 | 2023 |
|----------------------|--------------|--------------|
| Services and fees | | |
| Activity | | |
| Religious activities | 1,019 | 1,057 |
| Grants | | |
| Religious activities | 1,794 | 4,811 |
| | <u>2,813</u> | <u>5,868</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of expenditure by activities

| | Activities undertaken directly 2024 | Support costs 2024 | Total funds 2024 |
|----------------------|--|-----------------------------------|---------------------------------|
| Religious activities | 93,834 | 6,249 | 100,083 |
| | <u>93,834</u> | <u>6,249</u> | <u>100,083</u> |
| | <i>Activities undertaken directly 2023</i> | <i>Support costs 2023</i> | <i>Total funds 2023</i> |
| Religious activities | 110,227 | 3,241 | 113,468 |
| | <u>110,227</u> | <u>3,241</u> | <u>113,468</u> |

8. Direct costs of charitable activities

| | 2024 | 2023 |
|-------------------------------------|---------------|----------------|
| Church maintenance (Fabric fund) | 5,999 | 15,003 |
| Church maintenance and requisites | 2,391 | 6,108 |
| Light, heat and water | 16,430 | 18,739 |
| Telephone | 1,922 | 1,471 |
| Postage, stationery and advertising | 1,032 | 722 |
| Donations | 2,394 | 2,910 |
| Parish share | 48,766 | 52,038 |
| Insurances | 5,421 | 5,300 |
| Clergy and Lay wages and costs | 2,347 | 3,955 |
| Organist | 6,286 | 3,498 |
| Bank charges | 846 | 483 |
| | <u>93,834</u> | <u>110,227</u> |
| | <u>93,834</u> | <u>110,227</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Support activities

| | 2024 | 2023 |
|------------------|--------------|--------------|
| Depreciation | 2,900 | 923 |
| Other | 349 | 650 |
| Governance costs | 3,000 | 1,668 |
| | <u>6,249</u> | <u>3,241</u> |

Included within support costs are independent examination fees of £3,000 (2023: £1,320).

10. Trustee's remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year Trustee expenses were reimbursed totalling £401 (2023 - £3,353) to four members of the Parochial Church Council.

11. Tangible fixed assets

| | Office equipment | Improvements to property | Total |
|--------------------------|---------------------|-----------------------------|---------------|
| Cost or valuation | | | |
| At 1 January 2024 | - | 22,159 | 22,159 |
| Additions | 4,232 | - | 4,232 |
| At 31 December 2024 | <u>4,232</u> | <u>22,159</u> | <u>26,391</u> |
| Depreciation | | | |
| At 1 January 2024 | - | 923 | 923 |
| Charge for the year | 684 | 2,216 | 2,900 |
| At 31 December 2024 | <u>684</u> | <u>3,139</u> | <u>3,823</u> |
| Net book value | | | |
| At 31 December 2024 | <u>3,548</u> | <u>19,020</u> | <u>22,568</u> |
| At 31 December 2023 | <u>-</u> | <u>21,236</u> | <u>21,236</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Fixed asset investments

| | Unlisted investments |
|--------------------------|-------------------------|
| Cost or valuation | |
| At 1 January 2024 | 125,653 |
| Additions | 1,312 |
| Revaluations | 6,499 |
| At 31 December 2024 | <u>133,464</u> |
| Net book value | |
| At 31 December 2024 | <u>133,464</u> |
| At 31 December 2023 | <u>125,653</u> |

13. Debtors

| | 2024 | 2023 |
|--------------------------------|----------|--------------|
| Due within one year | | |
| Prepayments and accrued income | - | 9,011 |
| | <u>-</u> | <u>9,011</u> |

14. Creditors: Amounts falling due within one year

| | 2024 | 2023 |
|-----------------|--------------|--------------|
| Other creditors | <u>7,760</u> | <u>3,040</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2024 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 December 2024 |
|--------------------------------|---------------------------------|----------------|-----------------|---------------------|--------------------|--------------------------------------|
| Unrestricted funds | | | | | | |
| General Fund | 44,396 | 95,807 | (96,823) | - | 1,181 | 44,561 |
| Bequest Fund | 251,982 | 12,846 | - | - | - | 264,828 |
| Tea Room Fund | 23,596 | 1,184 | - | - | - | 24,780 |
| | <u>319,974</u> | <u>109,837</u> | <u>(96,823)</u> | <u>-</u> | <u>1,181</u> | <u>334,169</u> |
| Endowment funds | | | | | | |
| David Harries Fund | 38,539 | - | - | - | 1,897 | 40,436 |
| Restricted funds | | | | | | |
| St John Window Fund | 4,264 | - | - | - | - | 4,264 |
| St Johns Bell Restoration | 7,034 | 206 | - | - | - | 7,240 |
| St John Fabric Fund | 41,155 | 822 | (3,260) | (482) | - | 38,235 |
| St Johns Organ Fund | 47,467 | 1,419 | - | - | - | 48,886 |
| St Johns Restoration Appeal | 1,217 | - | - | - | - | 1,217 |
| St James the Great Fabric Fund | 8,805 | - | - | 482 | 458 | 9,745 |
| Chancel Repair Fund | 30,142 | - | - | - | 2,392 | 32,534 |
| Churchyard Lease Fund | 23,758 | - | - | - | 1,885 | 25,643 |
| | <u>163,842</u> | <u>2,447</u> | <u>(3,260)</u> | <u>-</u> | <u>4,735</u> | <u>167,764</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds (continued)

| | | | | | | |
|----------------|----------------|----------------|------------------|----------|--------------|----------------|
| Total of funds | <u>522,355</u> | <u>112,284</u> | <u>(100,083)</u> | <u>-</u> | <u>7,813</u> | <u>542,369</u> |
|----------------|----------------|----------------|------------------|----------|--------------|----------------|

Statement of funds - prior year

| | <i>Balance at 1 January 2023</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers in/out</i> | <i>Gains/ (Losses)</i> | <i>Balance at 31 December 2023</i> |
|---------------------------|--|---------------|--------------------|-----------------------------|----------------------------|--|
| Unrestricted funds | | | | | | |
| General Fund | 63,173 | 75,514 | (97,543) | 2,000 | 1,252 | 44,396 |
| Bequest Fund | 241,438 | 10,544 | - | - | - | 251,982 |
| Tea Room Fund | 24,626 | 970 | - | (2,000) | - | 23,596 |
| | <u>329,237</u> | <u>87,028</u> | <u>(97,543)</u> | <u>-</u> | <u>1,252</u> | <u>319,974</u> |

Endowment funds

| | | | | | | |
|--------------------|---------------|----------|----------|----------|--------------|---------------|
| David Harries Fund | <u>36,521</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,018</u> | <u>38,539</u> |
|--------------------|---------------|----------|----------|----------|--------------|---------------|

Restricted funds

| | | | | | | |
|--------------------------------|--------|-------|----------|---|-------|--------|
| St John Window Fund | 4,264 | - | - | - | - | 4,264 |
| St Johns Bell Restoration | 6,857 | 177 | - | - | - | 7,034 |
| St John Fabric Fund | 52,989 | 3,605 | (15,925) | - | 486 | 41,155 |
| St Johns Organ Fund | 46,250 | 1,217 | - | - | - | 47,467 |
| St Johns Restoration Appeal | 1,217 | - | - | - | - | 1,217 |
| St James the Great Fabric Fund | 8,805 | - | - | - | - | 8,805 |
| Chancel Repair Fund | 27,876 | - | - | - | 2,266 | 30,142 |
| Churchyard Lease Fund | 21,972 | - | - | - | 1,786 | 23,758 |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. Statement of funds (continued)

Statement of funds - prior year (continued)

| | <i>Balance at 1 January 2023</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers in/out</i> | <i>Gains/ (Losses)</i> | <i>Balance at 31 December 2023</i> |
|-----------------------|--|----------------------|-------------------------|-----------------------------|----------------------------|--|
| | <u>170,230</u> | <u>4,999</u> | <u>(15,925)</u> | <u>-</u> | <u>4,538</u> | <u>163,842</u> |
| Total of funds | <u><u>535,988</u></u> | <u><u>92,027</u></u> | <u><u>(113,468)</u></u> | <u><u>-</u></u> | <u><u>7,808</u></u> | <u><u>522,355</u></u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2024 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 December 2024 |
|--------------------|---------------------------------|----------------|------------------|---------------------|--------------------|--------------------------------------|
| General funds | 319,974 | 109,837 | (96,823) | - | 1,181 | 334,169 |
| Endowment funds | 38,539 | - | - | - | 1,897 | 40,436 |
| Restricted funds | 163,842 | 2,447 | (3,260) | - | 4,735 | 167,764 |
| | <u>522,355</u> | <u>112,284</u> | <u>(100,083)</u> | <u>-</u> | <u>7,813</u> | <u>542,369</u> |

Designated Funds

The Bequest Fund is to be used for special purposes as decided by the PCC.

The Tea Room Fund is held in a separate designated fund as it is not for general purpose but specifically allocated by the PCC.

Restricted Funds

St John's Window Fund is held for the protection and upkeep of the stained glass windows of the church.

St John's Bell Restoration Fund is held to maintain and repair the church's peal of bells.

St John's Fabric Fund is used to repair the church building.

St John's Organ Fund is held to repair and maintain the organ.

St John's Restoration Appeal Fund represents funds held for the ongoing restoration of the church.

St James the Great Fabric Fund relates to funds received by the former daughter church of st James for expenditure on the fabric, when St James closed and the building sold the funds reverted to St John's.

Chancel Repair Fund is for the occasional repair to the chancel.

Churchyard Lease Fund relates to a sum paid by the Council for the provision of a fire escape route from the Old Library next to the churchyard.

Endowment Funds

The David Harries bequest is to be held upon trust to expend an annual income. It is currently held in investments.

Transfers between

There were no transfers between funds during the year.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Summary of funds (continued)

Summary of funds - prior year

| | <i>Balance at 1 January 2023</i> | <i>Income</i> | <i>Expenditure</i> | <i>Transfers in/out</i> | <i>Gains/ (Losses)</i> | <i>Balance at 31 December 2023</i> |
|------------------|--|---------------|--------------------|-----------------------------|----------------------------|--|
| General funds | 329,237 | 87,028 | (97,543) | - | 1,252 | 319,974 |
| Endowment funds | 36,521 | - | - | - | 2,018 | 38,539 |
| Restricted funds | 170,230 | 4,999 | (15,925) | - | 4,538 | 163,842 |
| | <u>535,988</u> | <u>92,027</u> | <u>(113,468)</u> | <u>-</u> | <u>7,808</u> | <u>522,355</u> |

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Endowment funds 2024 | Restricted funds 2024 | Unrestricted funds 2024 | Total funds 2024 |
|-------------------------------|-------------------------------------|--------------------------------------|--|---------------------------------|
| Tangible fixed assets | - | 19,020 | 3,548 | 22,568 |
| Fixed asset investments | 40,436 | 67,922 | 25,106 | 133,464 |
| Current assets | - | 80,822 | 313,275 | 394,097 |
| Creditors due within one year | - | - | (7,760) | (7,760) |
| Total | <u>40,436</u> | <u>167,764</u> | <u>334,169</u> | <u>542,369</u> |

Analysis of net assets between funds - prior period

| | <i>Endowment funds 2023</i> | <i>Restricted funds 2023</i> | <i>Unrestricted funds 2023</i> | <i>Total funds 2023</i> |
|-------------------------------|-------------------------------------|--------------------------------------|--|---------------------------------|
| Tangible fixed assets | - | 21,236 | - | 21,236 |
| Fixed asset investments | 38,539 | 63,186 | 23,928 | 125,653 |
| Current assets | - | 79,420 | 299,086 | 378,506 |
| Creditors due within one year | - | - | (3,040) | (3,040) |
| Total | <u>38,539</u> | <u>163,842</u> | <u>319,974</u> | <u>522,355</u> |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

18. Related party disclosures

There were no further related party transactions for the year ended 31 December 2024 that require disclosure.

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

MHA (trading name of MHA Advisory Limited)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023**

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| Statement of Financial Activities | 7 |
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**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Parochial Church Council (PCC) are pleased to present their report together with the financial statements of the Parish for the year ended 31 December 2023. Legal and administrative information set out in the foregoing pages forms part of this report. The financial statements comply with the current statutory requirements of the Charities Commission Statement of Recommended Practice, and the Church in Wales Accounting Regulations.

OBJECTIVES AND ACTIVITIES

Objects, Principal Activities and Organisation Structure of the Parish

The composition, powers and procedures of the Parochial Church Council (PCC) are set out in the Constitution of the Church in Wales.

It is the responsibility of the incumbent and the PCC to consult together and to co-operate in all matters of concern and importance to the Parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the Parish as well as among the commercial and administrative community of the city.

Election to the PCC takes place annually at the Annual Vestry which is held not later than 30 April.

All persons properly entered on the Electoral Roll of the Parish may offer themselves as candidates for election to the PCC and, on being elected, sign the Declaration to be bound by the Articles and Constitution of the Church in Wales.

The PCC controls the parish budget and all expenditure. It is also charged with the care of church fabric, churchyards, ancillary buildings and clergy houses. It may also deal with other matters referred there to in accordance with the Constitution. The PCC is also the normal channel of communication between the parishioners and the Bishop of the Diocese.

The church became a registered charity, under the name of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff on 8 January 2020. The charity registration number is 1187259.

Staffing

The Revd Sarah Jones was licensed as Priest-in-Charge of the parish on 18 October 2018 by the Bishop of Llandaff the Right Revd June Osborne, and the Archdeacon of Llandaff, the Venerable Peggy Jackson. On 29 September 2019 she was appointed a Canon of the Greater Chapter of Llandaff Cathedral.

Revd. Stephen Roberts was licensed as a non-stipendiary Assistant Priest on 9 January 2022 by the Archdeacon of Llandaff, the Venerable Rod Green.

Revd Heather Temple-Williams was ordained deacon on 24 June 2023 by the Bishop of Llandaff the Right Revd Mary Stallard and stated to serve her curacy in the parish as a non-stipendiary deacon.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Activities and achievements

The Parochial Church Council met 9 times during 2023 of which 4 were conducted online using Zoom. Decisions made included the creation of refreshment facilities in the north aisle of the church; the upgrading of the church's PA system and the purchase of a new photocopier (the latter two taking advantage of Diocesan grants). There was also continuing discussion on the future strategy for the church, with regard to expansion of its ministry and attraction of visitors. Also discussed were building security and maintenance issues; finance; and other day-to-day matters. Safeguarding, and health and safety were standing agenda items at all meetings.

The Church

We believe that God's primary call upon our lives, to participate in his mission to his world in Cardiff's city centre, can be understood through reflecting both on our patron saint, John the Baptist, and on the Seven Sacred Spaces of faithful Christian communities. For us, it is a call to holy hospitality, through which we point others to follow Jesus more closely.

Our desire is that everyone who lives, works, shops or visits in central Cardiff, should know themselves invited and welcomed to enter St John's, and within should find an opportunity to encounter the living God, and so leave having been encouraged to take a further step on their pilgrim journey.

Canon Sarah recognises that this call to 'holy hospitality' has since provided a valuable guiding principle for engaging in a coherent way with the great range of opportunities that come before St John's. The reordering of the West Doors and entrance, with three sets of glass doors, opened for public use from 1 March 2014, has greatly enhanced the sense of openness and welcome to the city, and encouraged more visitors.

The church was usually open from 10am to 3pm, Monday to Saturday, thanks to a dedicated team of volunteers who opened and closed the building. Kaleidoscope has continued to use the vestry block as a base for their activities in the centre of Cardiff providing addiction counselling and support.

A small refreshment facility was installed in the outer north aisle, making use of the north porch area,

St John's continues to seek to grow and develop, and to play its part in the social, cultural and spiritual life of Cardiff. The church is actively committed to inclusivity among its community and by engagement with other inclusive organisations and the wider city of Cardiff. The PCC is keen to grow the number of students who worship at St John's. The liberal and careful attention to scripture, and commitment to classic Anglican Worship is seen as an attractive offering.

Large numbers of visitors - tourists and pilgrims - visit throughout the year, and various steps have been taken to enhance their engagement with all that the building offers, as both a historical site and a place of living worship. Much use is made both of the votive candle stand, and the prayer board.

On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area, which also includes St Mark's Gabalfa with St Philip's Tremorfa, Eglwys Dewi Sant, Urban Crofters in Roath, and Citizen Church in Cathays.

Services

The main Sunday service is Sung Eucharist at 10am with a live internet service on Facebook and YouTube at 4pm, a recording of which being accessible by telephone from an hour later. There is also a service of Holy Eucharist at 12 noon on Fridays. Evening prayer takes place via Zoom at 5pm Monday to Friday.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Community Engagement

St John's continues of subscribe to membership of Visit Cardiff Network, and benefits from being promoted as a visitor attraction as part of Cardiff's heritage offer. The profile of St John's on social media is supported through Facebook and Twitter accounts, and participation in sites such as TripAdvisor, the Greater Churches Network and so forth. These supplement the redesigned website. The communications task is also enhanced by noticeboards giving regular service times and publicity material on A1 Notice Boards outside church.

The programme of monthly organ and other concerts - an established part of Cardiff's musical life - continued throughout 2023. Concerts and events by other organisations continued to gradually increase and return towards pre-Covid levels.

During the year, St John's supported the Citizens Cymru Wales, the local group of Citizens UK, through the membership of Llandaff Diocese; supported Cardiff Street Pastors; and gave continuing support to Huggard, among other charities.

A Homeless Café was hosted at St John's on Tuesday mornings, in collaboration with Llandaff Cathedral.

School

The Parish maintains links with Tredegarville School through the Chair of Governors. Mr Evan Chapman, who is also St John's PCC Treasurer, is the Chair of Governors.

Personnel

Heather Temple-Williams, an ordinand at St Padarn's Theological College, continued her training placement with the parish until May 2023. She was ordained in June and remained with the parish as a non-stipendiary deacon.

Alongside the clergy St John's has a dedicated team of wardens and other volunteers.

The year ahead

The key areas continue to be the further development of St John's as a Centre of Worship and Discipleship, St John's as a Centre of Community, St John's as a Centre of Culture and St John's as a Centre of Care for the Community. In particular during 2024 further ways of making the church more usable need to be developed, including issues of sustainable levels of staffing.

FINANCIAL REVIEW

Financial position

The charity's results are reported in the Statement of Financial Activities on page 7.

A total of £83,016 resources came in (2022 £79,123) and a total of £132,984 (2022 £91,154) was spent. This gave a net deficit of £42,160 (2022 £24,294) after recognising gains/losses on investments. The balance of funds brought forward was £535,988 and this gave a net total of £493,828. This is represented by £312,683 in unrestricted funds, £142,606 in restricted funds, and £38,539 in endowment funds.

The trustees have no material interest in the charity's transactions.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the PCC consider how planned activities will contribute to the aims and objectives they have set.

In recent times the church has benefited from donations towards general upkeep. The City Parish of St John the Baptist is of benefit to the public in being a place of worship; and additionally normally open daily to the public, and also holds public concerts. It also provides working space for other charitable organisations operating in the city centre. The church is a building of historic and architectural importance and is open daily to visitors.

Risk review

The PCC has conducted its own review of the major risks to which the Parish is exposed and systems have been established to mitigate those risks. The systems are periodically reviewed to ensure that they still meet the needs of the Parish.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Investment policy

The PCC is liable to make any investment that it sees fit, in accordance with the regulations of the Church in Wales. The Representative Body of the Church in Wales holds the investments on behalf of the Parish.

The PCC will utilise such reserve income as is available from time to time to finance any unforeseen contingency that is not already covered in the current budget provision.

Any monies allocated to reserve capital will be invested until such time as a major building programme is found necessary.

Reserves policy

It is the policy of the Parish to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover administration and support costs of the Parish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity Constitution

The City Parish of St John the Baptist, Cardiff, is part of the Calon y Dinas Ministry Area in the Area Deanery of Cardiff, in the Archdeaconry of Llandaff, in the Church in Wales diocese of Llandaff. It exists to advance the Christian religion wherever it is given opportunity to do so.

It was created by Episcopal Decree on 1 January 2007, when the Rectorial Benefice of Central Cardiff was dissolved and the new Parishes of Cathays and St John's City Parish created out of the former parochial area. On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area, but retained its separate legal and charitable status.

The original Cardiff Central Parish Mission Statement devised and agreed in autumn 2003, was confirmed and adopted by the inaugural General meeting of the new Parish, held on 21 January 2007. It declares:

"Our purpose as people and ministers of the parish is to sustain a pattern of worship and teaching that meets the pastoral needs of our situation, making the best use we can of our buildings, opening them for activities that serve the purpose of community-building, and the proclamation of the Gospel of Jesus Christ."

During 2014 the Parish clarified the vision at the heart of this Purpose, summed up as a call to offer 'Holy Hospitality'. This is reflected in verses from St Paul: 'Extend hospitality to strangers... Welcome one another, therefore, just as Christ has welcomed you, for the glory of God' (Romans 12:13, 15:7).

Standing at the heart of Cardiff's city centre the ancient church of St John the Baptist is one of the principal churches of the diocese, with an historic role in the life of the public institutions and businesses in the capital city of Wales.

Church

Under the pastoral leadership of the Priest in Charge, the Assistant Priest, and elected officers, the congregation of the City Parish of St John the Baptist serves Cardiff city centre. The Parish comprises an area above Bridge Street and Caroline Street, part of Canton east of Cathedral Road, extending through Cathays Park up North Road as far as the bridge crossing the Taff Vale railway line. This forms the East side boundary with the Parish of Cathays, extending southwards as far as Richmond Road, taking in the Tredegarville district of lower Cathays, bounded by St Peter's Street and City Road, extending down Glossop Road to include West Adamsdown.

School

There is a Church in Wales Voluntary Aided Primary School in the Parish: Tredegarville School (including a Nursery unit), Glossop Road, Adamsdown. The worshipping life of the school continues to be under the care of the Vicar of St Germans, since the school's catchment area very largely falls within that parish. Mrs Victoria Scale-Constantinou has been head teacher since November 2021. Mr Evan Chapman has been Chair of Governors since September 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187259

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2023**

Principal address

St John the Baptist Parish Church
St John Street
CARDIFF
CF10 1GL

Trustees

Clergy

Priest-in-Charge
Assistant Priest*
Assistant Curate

Revd Canon Sarah Jones
Revd Stephen Roberts
Revd Heather Temple-Williams (from June 2023)

Parochial Church Council

Churchwardens

Miss R Livingstone (until April 2023)
Mr Richard Morris (from April 2023)
Mr Q Sandifer
Mr G Morris
Mr E M Chapman

Hon. Secretary
Hon. Treasurer

Elected Members: Adele Blakebrough, Frances Bolley*, Anne Botterill, Evan Chapman, Chloe Crossland^, Richard Hall, Vanessa Hall, Oliver Hearn, Glenys Hearne^, Rachel Juden, Ruth Livingstone*, Peter Morgan*, Gareth Morris, Henry Obi*, Tayo Sanwo, Andrew Wilcock, Janet Williams
(^ to April 2023) (* from April 2023)

Independent Examiner

MHA (trading name of MHA Advisory Limited)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Bankers

Lloyds TSB Bank plc
31 Queen Street,
Cardiff
CF10 2AG

Architect

Amanda Needham RIBA MSc Cons AABC EASA,
Volute Architects Limited
22 Merton Green
Caerwent,
Monmouthshire
NP26 5AT

Approved by order of the board of trustees on 14th May 2025 and signed on its behalf by:



Rev Canon S Jones - Trustee

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the
City Parish of St John the Baptist,
Cardiff**

Independent examiner's report to the trustees of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Rachel Doyle ACA FCCA

MHA (trading name of MHA Advisory Limited)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|-------------------------|-----------------------|----------------------|--------------------------|--------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Donations and legacies | 3 | 50,140 | 2,982 | - | 53,122 | 45,608 |
| Charitable activities | 6 | | | | | |
| Religious activities | | 5,868 | - | - | 5,868 | 15,493 |
| Other trading activities | 4 | 5,219 | - | - | 5,219 | 9,842 |
| Investment income | 5 | 19,290 | 2,017 | - | 21,307 | 8,180 |
| Other income | | 6,511 | - | - | 6,511 | - |
| Total | | <u>87,028</u> | <u>4,999</u> | <u>-</u> | <u>92,027</u> | <u>79,123</u> |
| EXPENDITURE ON | | | | | | |
| Charitable activities | 7 | | | | | |
| Religious activities | | <u>97,543</u> | <u>15,925</u> | <u>-</u> | <u>113,468</u> | <u>91,154</u> |
| Net gains/(losses) on investments | | <u>1,252</u> | <u>4,538</u> | <u>2,018</u> | <u>7,808</u> | <u>(12,263)</u> |
| NET INCOME/(EXPENDITURE) | | (9,263) | (6,388) | 2,018 | (13,633) | (24,294) |
| RECONCILIATION OF FUNDS | | | | | | |
| Total funds brought forward | | <u>329,237</u> | <u>170,230</u> | <u>36,521</u> | <u>535,988</u> | <u>560,282</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>319,974</u></u> | <u><u>163,842</u></u> | <u><u>38,539</u></u> | <u><u>522,355</u></u> | <u><u>535,988</u></u> |

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Balance Sheet
31 DECEMBER 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|-------------------------|-----------------------|----------------------|-----------------------|-----------------------|
| FIXED ASSETS | | | | | | |
| Tangible assets | 12 | - | 21,236 | - | 21,236 | - |
| Investments | 13 | 23,928 | 63,186 | 38,539 | 125,653 | 117,845 |
| | | <u>23,928</u> | <u>84,422</u> | <u>38,539</u> | <u>146,889</u> | <u>117,845</u> |
| CURRENT ASSETS | | | | | | |
| Debtors | 14 | 9,011 | - | - | 9,011 | - |
| Cash at bank | | 290,075 | 79,420 | - | 369,495 | 419,313 |
| | | <u>299,086</u> | <u>79,420</u> | <u>-</u> | <u>378,506</u> | <u>419,313</u> |
| CREDITORS | | | | | | |
| Amounts falling due within one year | 15 | (3,040) | - | - | (3,040) | (1,170) |
| | | <u>(3,040)</u> | <u>-</u> | <u>-</u> | <u>(3,040)</u> | <u>(1,170)</u> |
| NET CURRENT ASSETS | | <u>296,046</u> | <u>79,420</u> | <u>-</u> | <u>375,466</u> | <u>418,143</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>319,974</u> | <u>163,842</u> | <u>38,539</u> | <u>522,355</u> | <u>535,988</u> |
| NET ASSETS | | <u><u>319,974</u></u> | <u><u>163,842</u></u> | <u><u>38,539</u></u> | <u><u>522,355</u></u> | <u><u>535,988</u></u> |
| FUNDS | | | | | | |
| Unrestricted funds | 16 | | | | 319,974 | 329,237 |
| Restricted funds | | | | | 163,842 | 170,230 |
| Endowment funds | | | | | 38,539 | 36,521 |
| TOTAL FUNDS | | | | | <u><u>522,355</u></u> | <u><u>535,988</u></u> |

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:



.....
Rev Canon S Jones - Trustee

14th May 2025

The notes form part of these financial statements

**Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. STATUTORY INFORMATION

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of religious activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

There have been no material departures from Financial Reporting Standard 102.

SMALL CHARITY CONCESSION

The charity has taken advantage of the concession available to smaller charities that are not subject to a statutory audit given in the Statement of Recommended Practice. It has not analysed either resources expended or incoming resources by activity categories within the Statement of Financial Activities.

GOING CONCERN

The financial statements have been prepared on a going concern basis. The Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that The City Parish Of St John The Baptist will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

2. ACCOUNTING POLICIES - continued

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

FIXED ASSET INVESTMENTS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixed asset investments are included at market value at the balance sheet date. Realised and unrealised gains or losses on investments are shown separately on the face of the statement of financial activities.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FINANCIAL INSTRUMENTS

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

DEBTORS

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

CREDITORS

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

SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

Estimates and judgements are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

The preparation of the financial statements requires management to make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, be likely to differ from the related actual results. No estimates or assumptions have been identified that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Donations and appeals | 21,219 | 18,788 |
| Stewardship income | 19,660 | 18,089 |
| Gift aid and VAT recovered | 6,138 | 6,010 |
| Legacies | - | 500 |
| Collections | 6,105 | 2,221 |
| | <u>53,122</u> | <u>45,608</u> |

4. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|-------------------|--------------|--------------|
| | £ | £ |
| Library path rent | <u>5,219</u> | <u>9,842</u> |

5. INVESTMENT INCOME

| | 2023 | 2022 |
|------------------------------|---------------|--------------|
| | £ | £ |
| Share distributions received | 7,761 | 4,457 |
| Deposit account interest | 13,546 | 3,723 |
| | <u>21,307</u> | <u>8,180</u> |

6. INCOME FROM CHARITABLE ACTIVITIES

| | | 2023 | 2022 |
|-------------------|----------------------|--------------|---------------|
| | Activity | £ | £ |
| Services and fees | Religious activities | 1,057 | 989 |
| Other income | Religious activities | - | 7,540 |
| Grants | Religious activities | 4,811 | 6,964 |
| | | <u>5,868</u> | <u>15,493</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) £ | Support costs (see note 9) £ | Totals £ |
|----------------------|--------------------------------------|---------------------------------------|-------------|
| Religious activities | 110,227 | 3,241 | 113,468 |

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 £ | 2022 £ |
|-------------------------------------|----------------|---------------|
| Church maintenance (Fabric fund) | 15,003 | 16,828 |
| Church maintenance and requisites | 6,108 | 5,771 |
| Light, heat and water | 18,739 | 8,981 |
| Telephone | 1,471 | 1,471 |
| Postage, stationery and advertising | 722 | 401 |
| Donations | 2,910 | 3,200 |
| Parish share | 52,038 | 43,364 |
| Insurances | 5,300 | 4,468 |
| Clergy and Lay wages and costs | 3,955 | 2,954 |
| Organist | 3,498 | 2,098 |
| Bank charges | 483 | 408 |
| | <u>110,227</u> | <u>89,944</u> |

9. SUPPORT COSTS

| | Finance £ | Other £ | Governance costs £ | Totals £ |
|----------------------|--------------|------------|--------------------------|-------------|
| Religious activities | 923 | 650 | 1,668 | 3,241 |

Included within support costs are independent examination fees of £1,320 (2022: £1,170)

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

TRUSTEES' EXPENSES

During the year expenses were reimbursed totalling £3,353 (2022: £3,356) to seven members of the Parochial Church Council (2022: four).

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. TRUSTEES' REMUNERATION AND BENEFITS - continued

TRUSTEES' EXPENSES - continued

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | 44,608 | 1,000 | - | 45,608 |
| Charitable activities | | | | |
| Religious activities | 8,001 | 7,492 | - | 15,493 |
| Other trading activities | 1,874 | 7,968 | - | 9,842 |
| Investment income | 5,971 | 2,209 | - | 8,180 |
| Total | <u>60,454</u> | <u>18,669</u> | <u>-</u> | <u>79,123</u> |
| EXPENDITURE ON | | | | |
| Charitable activities | | | | |
| Religious activities | 74,326 | 16,828 | - | 91,154 |
| Net gains/(losses) on investments | (2,516) | (5,703) | (4,044) | (12,263) |
| NET INCOME/(EXPENDITURE) | (16,388) | (3,862) | (4,044) | (24,294) |
| Transfers between funds | (2,786) | 2,786 | - | - |
| Net movement in funds | (19,174) | (1,076) | (4,044) | (24,294) |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 348,411 | 171,306 | 40,565 | 560,282 |
| TOTAL FUNDS CARRIED FORWARD | <u>329,237</u> | <u>170,230</u> | <u>36,521</u> | <u>535,988</u> |

12. TANGIBLE FIXED ASSETS

| | |
|-----------------------|-------------------------------------|
| | Improvements to property £ |
| COST | |
| Additions | 22,159 |
| DEPRECIATION | |
| Charge for year | 923 |
| NET BOOK VALUE | |
| At 31 December 2023 | <u>21,236</u> |
| At 31 December 2022 | <u>-</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|-----------------------|------------------------------|
| MARKET VALUE | |
| At 1 January 2023 | 117,845 |
| Additions | 2,223 |
| Revaluations | 5,585 |
| | <u>125,653</u> |
| At 31 December 2023 | <u>125,653</u> |
| NET BOOK VALUE | |
| At 31 December 2023 | <u>125,653</u> |
| At 31 December 2022 | <u>117,845</u> |

There were no investment assets outside the UK.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|--------------------------------|--------------|-----------|
| Prepayments and accrued income | <u>9,011</u> | <u>-</u> |

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|-----------------|--------------|--------------|
| Other creditors | <u>3,040</u> | <u>1,170</u> |

16. MOVEMENT IN FUNDS

| | At 1/1/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/23 £ |
|--------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General Fund | 63,173 | (20,777) | 2,000 | 44,396 |
| Bequest Fund | 241,438 | 10,544 | - | 251,982 |
| Tea Room Fund | 24,626 | 970 | (2,000) | 23,596 |
| | <u>329,237</u> | <u>(9,263)</u> | <u>-</u> | <u>319,974</u> |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 6,857 | 177 | - | 7,034 |
| St John Fabric Fund | 52,989 | (11,834) | - | 41,155 |
| St Johns Organ Fund | 46,250 | 1,217 | - | 47,467 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | 8,805 | - | - | 8,805 |
| Chancel Repair Fund | 27,876 | 2,266 | - | 30,142 |
| Churchyard Lease Fund | 21,972 | 1,786 | - | 23,758 |
| | <u>170,230</u> | <u>(6,388)</u> | <u>-</u> | <u>163,842</u> |
| Endowment funds | | | | |
| David Harries Fund | 36,521 | 2,018 | - | 38,539 |
| | <u>535,988</u> | <u>(13,633)</u> | <u>-</u> | <u>522,355</u> |
| TOTAL FUNDS | <u>535,988</u> | <u>(13,633)</u> | <u>-</u> | <u>522,355</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General Fund | 75,514 | (97,543) | 1,252 | (20,777) |
| Bequest Fund | 10,544 | - | - | 10,544 |
| Tea Room Fund | 970 | - | - | 970 |
| | <u>87,028</u> | <u>(97,543)</u> | <u>1,252</u> | <u>(9,263)</u> |
| Restricted funds | | | | |
| St Johns Bell Restoration | 177 | - | - | 177 |
| St John Fabric Fund | 3,605 | (15,925) | 486 | (11,834) |
| St Johns Organ Fund | 1,217 | - | - | 1,217 |
| Chancel Repair Fund | - | - | 2,266 | 2,266 |
| Churchyard Lease Fund | - | - | 1,786 | 1,786 |
| | <u>4,999</u> | <u>(15,925)</u> | <u>4,538</u> | <u>(6,388)</u> |
| Endowment funds | | | | |
| David Harries Fund | - | - | 2,018 | 2,018 |
| | <u>-</u> | <u>-</u> | <u>2,018</u> | <u>2,018</u> |
| TOTAL FUNDS | <u>92,027</u> | <u>(113,468)</u> | <u>7,808</u> | <u>(13,633)</u> |

Comparatives for movement in funds

| | At 1/1/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/22 £ |
|--------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General Fund | 88,227 | (24,917) | (137) | 63,173 |
| Bequest Fund | 229,771 | 2,316 | 9,351 | 241,438 |
| Tea Room Fund | 30,413 | 6,213 | (12,000) | 24,626 |
| | <u>348,411</u> | <u>(16,388)</u> | <u>(2,786)</u> | <u>329,237</u> |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 6,807 | 50 | - | 6,857 |
| St John Fabric Fund | 48,687 | 1,516 | 2,786 | 52,989 |
| St Johns Organ Fund | 45,975 | 275 | - | 46,250 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | 9,780 | (975) | - | 8,805 |
| Chancel Repair Fund | 30,519 | (2,643) | - | 27,876 |
| Churchyard Lease Fund | 24,057 | (2,085) | - | 21,972 |
| | <u>171,306</u> | <u>(3,862)</u> | <u>2,786</u> | <u>170,230</u> |
| Endowment funds | | | | |
| David Harries Fund | 40,565 | (4,044) | - | 36,521 |
| | <u>40,565</u> | <u>(4,044)</u> | <u>-</u> | <u>36,521</u> |
| TOTAL FUNDS | <u>560,282</u> | <u>(24,294)</u> | <u>-</u> | <u>535,988</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General Fund | 51,925 | (74,326) | (2,516) | (24,917) |
| Bequest Fund | 2,316 | - | - | 2,316 |
| Tea Room Fund | 6,213 | - | - | 6,213 |
| | <u>60,454</u> | <u>(74,326)</u> | <u>(2,516)</u> | <u>(16,388)</u> |
| Restricted funds | | | | |
| St Johns Bell Restoration | 50 | - | - | 50 |
| St John Fabric Fund | 18,344 | (16,828) | - | 1,516 |
| St Johns Organ Fund | 275 | - | - | 275 |
| St James the Great Fabric Fund | - | - | (975) | (975) |
| Chancel Repair Fund | - | - | (2,643) | (2,643) |
| Churchyard Lease Fund | - | - | (2,085) | (2,085) |
| | <u>18,669</u> | <u>(16,828)</u> | <u>(5,703)</u> | <u>(3,862)</u> |
| Endowment funds | | | | |
| David Harries Fund | - | - | (4,044) | (4,044) |
| | <u>79,123</u> | <u>(91,154)</u> | <u>(12,263)</u> | <u>(24,294)</u> |

Designated Funds

The Bequest Fund is to be used for special purposes as decided by the PCC.

The Tea Room Fund is held in a separate designated fund as it is not for general purpose but specifically allocated by the PCC.

Restricted Funds

St John's Window Fund is held for the protection and upkeep of the stained glass windows of the church.

St John's Bell Restoration Fund is held to maintain and repair the church's peal of bells.

St John's Fabric Fund is used to repair the church building.

St John's Organ Fund is held to repair and maintain the organ.

St John's Restoration Appeal Fund represents funds held for the ongoing restoration of the church.

St James the Great Fabric Fund relates to funds received by the former daughter church of st James for expenditure on the fabric, when St James closed and the building sold the funds reverted to St John's.

Chancel Repair Fund is for the occasional repair to the chancel.

Churchyard Lease Fund relates to a sum paid by the Council for the provision of a fire escape route from the Old Library next to the churchyard.

Endowment funds

The David Harries bequest is to be held upon trust to expend an annual income. It is currently held in investments.

TRANSFERS BETWEEN FUNDS

Transfers have been made between the following funds during the year:

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

TRANSFERS BETWEEN FUNDS - continued

- A transfer of £2,000 was made from the designated Tea Room fund to the general fund, to support the general costs of running the church.

17. RELATED PARTY DISCLOSURES

There were no further related party transactions for the year ended 31 December 2023 that require disclosure.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | 2023 £ | 2022 £ |
|-------------------------------------|----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations and appeals | 21,219 | 18,788 |
| Stewardship income | 19,660 | 18,089 |
| Gift aid and VAT recovered | 6,138 | 6,010 |
| Legacies | - | 500 |
| Collections | 6,105 | 2,221 |
| | <u>53,122</u> | <u>45,608</u> |
| Other trading activities | | |
| Library path rent | 5,219 | 9,842 |
| Investment income | | |
| Share distributions received | 7,761 | 4,457 |
| Deposit account interest | 13,546 | 3,723 |
| | <u>21,307</u> | <u>8,180</u> |
| Charitable activities | | |
| Services and fees | 1,057 | 989 |
| Other income | - | 7,540 |
| Grants | 4,811 | 6,964 |
| | <u>5,868</u> | <u>15,493</u> |
| Other income | | |
| No description | 6,511 | - |
| | <u>6,511</u> | <u>-</u> |
| Total incoming resources | <u>92,027</u> | <u>79,123</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Church maintenance (Fabric fund) | 15,003 | 16,828 |
| Church maintenance and requisites | 6,108 | 5,771 |
| Light, heat and water | 18,739 | 8,981 |
| Telephone | 1,471 | 1,471 |
| Postage, stationery and advertising | 722 | 401 |
| Donations | 2,910 | 3,200 |
| Parish share | 52,038 | 43,364 |
| Insurances | 5,300 | 4,468 |
| Clergy and Lay wages and costs | 3,955 | 2,954 |
| Organist | 3,498 | 2,098 |
| Bank charges | 483 | 408 |
| | <u>110,227</u> | <u>89,944</u> |
| Support costs | | |
| Finance | | |
| Improvements to property | 923 | - |

This page does not form part of the statutory financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | 2023 £ | 2022 £ |
|--|-----------------|-----------------|
| Finance | | |
| Other | | |
| Sundries | 650 | - |
| Governance costs | | |
| Examination Fee | 1,320 | 545 |
| Legal and Professional fees | 348 | 665 |
| | <u>1,668</u> | <u>1,210</u> |
| Total resources expended | <u>113,468</u> | <u>91,154</u> |
| Net expenditure before gains and losses | (21,441) | (12,031) |
| Realised recognised gains and losses | | |
| Realised gains/(losses) on fixed asset investments | 7,808 | (12,263) |
| Net expenditure | <u>(13,633)</u> | <u>(24,294)</u> |

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1187259

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | Page |
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| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 16 |

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Parochial Church Council (PCC) are pleased to present their report together with the financial statements of the Parish for the year ended 31 December 2022. Legal and administrative information set out in the foregoing pages forms part of this report. The financial statements comply with the current statutory requirements of the Charities Commission Statement of Recommended Practice, and the Church in Wales Accounting Regulations.

OBJECTIVES AND ACTIVITIES

Objects, Principal Activities and Organisation Structure of the Parish

The composition, powers and procedures of the Parochial Church Council (PCC) are set out in the Constitution of the Church in Wales.

It is the responsibility of the incumbent and the PCC to consult together and to co-operate in all matters of concern and importance to the Parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the Parish as well as among the commercial and administrative community of the city.

Election to the PCC takes place annually at the Easter Vestry which is held not later than 30 April.

All persons properly entered on the Electoral Roll of the Parish may offer themselves as candidates for election to the PCC and, on being elected, sign the Declaration to be bound by the Articles and Constitution of the Church in Wales.

The PCC controls the parish budget and all expenditure. It is also charged with the care of church fabric, churchyards, ancillary buildings and clergy houses. It may also deal with other matters referred there to in accordance with the Constitution. The PCC is also the normal channel of communication between the parishioners and the Bishop of the Diocese.

The church is became a registered charity, under the name of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff on 8 January 2020. The charity registration number is 1187259.

Staffing

The Revd Sarah Jones was licensed as Priest-in-Charge of the parish on 18 October 2018 by the Bishop of Llandaff the Right Revd June Osborne, and the Archdeacon of Llandaff, the Venerable Peggy Jackson. On 29 September 2019 she was appointed a Canon of the Greater Chapter of Llandaff Cathedral.

Rev. Stephen Roberts was licensed as a non-stipendiary Assistant Priest on 9 January 2022 by the Archdeacon of Llandaff, the Venerable Rod Green.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Activities and achievements

The Parochial Church Council met 7 times during 2022 of which 6 were conducted online using Zoom. Topics included the gradual easing of restrictions and return to normality post Covid restriction. There was also continuing discussion on the future strategy for the church, with regard to expansion of its ministry and attraction of visitors. Plans for refreshment facilities in the body of the church were discussed and a proposal for facilities in the outer north aisle was agreed. A successful faculty application for security lights on the south side of the church was made. Also discussed were building security problems, ecology, and finance, as well as other day-to-day matters. Safeguarding, and health and safety were standing agenda items at all meetings.

The Church

We believe that God's primary call upon our lives, to participate in his mission to his world in Cardiff's city centre, can be understood through reflecting both on our patron saint, John the Baptist, and on the Seven Sacred Spaces of faithful Christian communities. For us, it is a call to holy hospitality, through which we point others to follow Jesus more closely.

Our desire is that everyone who lives, works, shops or visits in central Cardiff, should know themselves invited and welcomed to enter St John's, and within should find an opportunity to encounter the living God, and so leave having been encouraged to take a further step on their pilgrim journey.

Canon Sarah recognises that this call to 'holy hospitality' has since provided a valuable guiding principle for engaging in a coherent way with the great range of opportunities that come before St John's. The reordering of the West Doors and entrance, with three sets of glass doors, opened for public use from 1 March 2014, has greatly enhanced the sense of openness and welcome to the city, and encouraged more visitors.

It was Canon Sarah's intention to review the existing Vision for St John's during 2020 to ensure that it was still the best understanding of St John's some 6 years after it had been adopted. This review was postponed due to the pandemic. Work on it was commenced in 2021 and remains ongoing.

The church was once again, post forced pandemic closures, usually open from 10am to 3pm, Monday to Saturday, thanks to a dedicated team of volunteers who opened and closed the building. Kaleidoscope has continued to use the vestry block as a base for their activities in the centre of Cardiff providing addiction counselling and support.

Plans for a small refreshment facility in the outer north aisle, making use of the north porch area, were agreed by the PCC and the church architect was commissioned to draw up plans and specifications for the submission of a faculty application.

St John's continues to seek to grow and develop, and to play its part in the social, cultural and spiritual life of Cardiff. The church is actively committed to inclusivity among its community and by engagement with other inclusive organisations and the wider city of Cardiff. The PCC is keen to grow the number of students who worship at St John's. The liberal and careful attention to scripture, and commitment to classic Anglican Worship is seen as an attractive offering.

Large numbers of visitors - tourists and pilgrims - visit throughout the year, and various steps have been taken to enhance their engagement with all that the building offers, as both a historical site and a place of living worship. Much use is made both of the votive candle stand, and the prayer board.

On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area, which also includes St Mark's Gabalfa with St Philip's Tremorfa, Eglwys Dewi Sant, Urban Crofters in Roath, and Citizen Church in Cathays.

Services

The main Sunday service is Sung Eucharist at 10am with a live internet service on Facebook and YouTube at 4pm, a recording of which being accessible by telephone from an hour later. There is also a service of Holy Eucharist at 12 noon on Fridays. Evening prayer takes place via Zoom at 5pm Monday to Friday.

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Community Engagement

St John's renewed its membership of Visit Cardiff Network, with the church gradually becoming open more often post pandemic it was again possible for people to visit, and for the church to resume its place as part of Cardiff's heritage offer. The profile of St John's on social media is supported through Facebook and Twitter accounts, and participation in sites such as TripAdvisor, the Greater Churches Network and so forth. These supplement the redesigned website. The communications task is also enhanced by publicity material on A1 Notice Boards outside church - though unfortunately these suffer vandalism from time to time.

The programme of monthly organ and other concerts - an established part of Cardiff's musical life - brought to a sudden halt when the church had to close because of the pandemic, gradually restarted as 2022 progressed. Likewise, concerts and events by other organisations gradually restarted as the year progressed.

During the year, St John's supported the Citizens Cymru Wales, the local group of Citizens UK, through the membership of Llandaff Diocese; supported Cardiff Street Pastors; and gave continuing support to Huggard, among other charities.

Plans were put in place for a Homeless Café to be hosted at St John's on Tuesdays, in collaboration with Llandaff Cathedral.

School

The Parish maintains links with Tredegarville School through the Chair of Governors. Mr Evan Chapman, who is also St John's PCC Treasurer.

Personnel

Heather Temple-Williams, an ordinand at St Padarn's Theological College, continued her training placement with the parish throughout the year.

Alongside the clergy St John's has a dedicated team of wardens and other volunteers.

The year ahead

The key areas continue to be the further development of St John's as a Centre of Worship and Discipleship, St John's as a Centre of Community, St John's as a Centre of Culture and St John's as a Centre of Care for the Community. In particular during 2023 the plans for the refreshment facilities in the body of the church needs to be implemented, and further ways of making the church more usable need to be developed, including issues of sustainable levels of staffing.

FINANCIAL REVIEW

Financial position

The charity's results are reported in the Statement of Financial Activities on page 7.

A total of £79,123 resources came in (2021 £301,325) and a total of £91,154 (2021 £76,665) was spent. This gave a net deficit of £24,294 (2021 Surplus £248,622) after recognising gains/losses on investments. The balance of funds brought forward was £560,282 and this gave a net total of £535,988. This is represented by £329,237 in unrestricted funds, £170,230 in restricted funds, and £36,521 in endowment funds.

The substantial decrease of incoming resources from the previous year was the result of receiving two large legacies totalling £223,658 in the prior year. This is exceptional income and is not expected to be repeated in future years.

The trustees have no material interest in the charity's transactions.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the PCC consider how planned activities will contribute to the aims and objectives they have set.

In recent times the church has benefited from donations towards general upkeep, and also specifically for the restoration of the organ. The City Parish of St John the Baptist is of benefit to the public in being a place of worship; and additionally normally open daily to the public, and also holds public concerts. It also provides working space for other charitable organisations operating in the city centre. The church is a building of historic and architectural importance and is open daily to visitors.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

Risk review

The PCC has conducted its own review of the major risks to which the Parish is exposed and systems have been established to mitigate those risks. The systems are periodically reviewed to ensure that they still meet the needs of the Parish.

Investment policy

The PCC is liable to make any investment that it sees fit, in accordance with the regulations of the Church in Wales. The Representative Body of the Church in Wales holds the investments on behalf of the Parish.

The PCC will utilise such reserve income as is available from time to time to finance any unforeseen contingency that is not already covered in the current budget provision.

Any monies allocated to reserve capital will be invested until such time as a major building programme is found necessary.

Reserves policy

It is the policy of the Parish to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover administration and support costs of the Parish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity Constitution

The City Parish of St John the Baptist, Cardiff, is part of the Calon y Dinas Ministry Area in the Area Deanery of Cardiff, in the Archdeaconry of Llandaff, in the Church in Wales diocese of Llandaff. It exists to advance the Christian religion wherever it is given opportunity to do so.

It was created by Episcopal Decree on 1 January 2007, when the Rectorial Benefice of Central Cardiff was dissolved and the new Parishes of Cathays and St John's City Parish created out of the former parochial area. On the 1 January 2022 St John's became part of the Calon y Dinas Ministry Area, but retained its separate legal and charitable status.

The original Cardiff Central Parish Mission Statement devised and agreed in autumn 2003, was confirmed and adopted by the inaugural General meeting of the new Parish, held on 21 January 2007. It declares:

"Our purpose as people and ministers of the parish is to sustain a pattern of worship and teaching that meets the pastoral needs of our situation, making the best use we can of our buildings, opening them for activities that serve the purpose of community-building, and the proclamation of the Gospel of Jesus Christ."

During 2014 the Parish clarified the vision at the heart of this Purpose, summed up as a call to offer 'Holy Hospitality'. This is reflected in verses from St Paul: 'Extend hospitality to strangers... Welcome one another, therefore, just as Christ has welcomed you, for the glory of God' (Romans 12:13, 15:7).

Standing at the heart of Cardiff's city centre the ancient church of St John the Baptist is one of the principal churches of the diocese, with an historic role in the life of the public institutions and businesses in the capital city of Wales.

Church

Under the pastoral leadership of the Priest in Charge, the Assistant Priest, and elected officers, the congregation of the City Parish of St John the Baptist serves Cardiff city centre. The Parish comprises an area above Bridge Street and Caroline Street, part of Canton east of Cathedral Road, extending through Cathays Park up North Road as far as the bridge crossing the Taff Vale railway line. This forms the East side boundary with the Parish of Cathays, extending southwards as far as Richmond Road, taking in the Tredegarville district of lower Cathays, bounded by St Peter's Street and City Road, extending down Glossop Road to include West Adamsdown.

School

There is a Church in Wales Voluntary Aided Primary School in the Parish: Tredegarville School (including a Nursery unit), Glossop Road, Adamsdown. The worshipping life of the school continues to be under the care of the Vicar of St Germans, since the school's catchment area very largely falls within that parish. Mrs Victoria Scale-Constantinou has been head teacher since November 2021. Mr Evan Chapman has been Chair of Governors since September 2016.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1187259

Principal address

St John the Baptist Parish Church
St John Street
Cardiff
County of Cardiff
CF10 1GL

Trustees

Clergy

Priest-in-Charge
Assistant Priests

Revd Sarah Jones
Revd Stephen Roberts

Parochial Church Council

Churchwardens

Miss R Livingstone
Mr Q Sandifer

Hon. Secretary

Mr E M Chapman (To April 2022)

Mr G Morris (From April 2022)

Hon. Treasurer

Mr E M Chapman (From April 2022)

Mr R J Hall (To April 2022)

Elected Members: Nosheen Anjum[^], Adele Blakebrough, Anne Botterill, Ciaran Caple-Williams[^], Evan Chapman, Chloe Crossland^{*}; Richard Hall, Vanessa Hall, Oliver Hearn, Glenys Hearne, Rachel Juden, Gareth Morris^{*}, Tayo Sanwo, Norma Thomas[^], Andrew Wilcock, Felicity Williams[^], Janet Williams
([^] to April 2022) (^{*} from April 2022)

Independent Examiner

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Bankers

Lloyds TSB Bank plc
31 Queen Street,
Cardiff
CF10 2AG

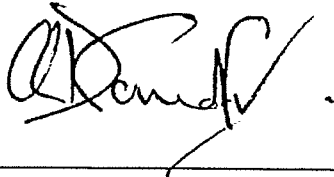
Architect

Amanda Needham RIBA MSc Cons AABC EASA,
Volute Architects Limited
22 Merton Green
Caerwent,
Monmouthshire
NP26 5AT

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:

QUENTIN SANDIFER

Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF**

Independent examiner's report to the trustees of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Julia Mortimer FCCA

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date: 21.5.2023

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2022 Total funds £ | 2021 Total funds £ |
|---|-------|----------------------------|--------------------------|------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Donations and legacies | 3 | 44,608 | 1,000 | - | 45,608 | 275,953 |
| Charitable activities | 6 | | | | | |
| Religious activities | | 8,001 | 7,492 | - | 15,493 | 23,245 |
| Other trading activities | 4 | 1,874 | 7,968 | - | 9,842 | - |
| Investment income | 5 | 5,971 | 2,209 | - | 8,180 | 2,125 |
| Total | | <u>60,454</u> | <u>18,669</u> | <u>-</u> | <u>79,123</u> | <u>301,323</u> |
| EXPENDITURE ON Charitable activities | | | | | | |
| Religious activities | 7 | 74,326 | 16,828 | - | 91,154 | 76,664 |
| Net gains/(losses) on investments | | (2,516) | (5,703) | (4,044) | (12,263) | 23,963 |
| NET INCOME/(EXPENDITURE) | | (16,388) | (3,862) | (4,044) | (24,294) | 248,622 |
| Transfers between funds | 14 | (2,786) | 2,786 | - | - | - |
| Net movement in funds | | <u>(19,174)</u> | <u>(1,076)</u> | <u>(4,044)</u> | <u>(24,294)</u> | <u>248,622</u> |
| RECONCILIATION OF FUNDS | | | | | | |
| Total funds brought forward | | 348,411 | 171,306 | 40,565 | 560,282 | 311,660 |
| TOTAL FUNDS CARRIED FORWARD | | <u>329,237</u> | <u>170,230</u> | <u>36,521</u> | <u>535,988</u> | <u>560,282</u> |

The notes form part of these financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

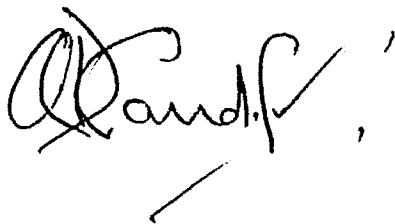
BALANCE SHEET
31 DECEMBER 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2022 Total funds £ | 2021 Total funds £ |
|--|-------|----------------------------|--------------------------|------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | | |
| Investments | 12 | 22,676 | 58,648 | 36,521 | 117,845 | 130,108 |
| CURRENT ASSETS | | | | | | |
| Cash at bank | | 307,731 | 111,582 | - | 419,313 | 431,819 |
| CREDITORS | | | | | | |
| Amounts falling due within one year | 13 | (1,170) | - | - | (1,170) | (1,645) |
| NET CURRENT ASSETS | | <u>306,561</u> | <u>111,582</u> | <u>-</u> | <u>418,143</u> | <u>430,174</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>329,237</u> | <u>170,230</u> | <u>36,521</u> | <u>535,988</u> | <u>560,282</u> |
| NET ASSETS | | <u>329,237</u> | <u>170,230</u> | <u>36,521</u> | <u>535,988</u> | <u>560,282</u> |
| FUNDS | | | | | | |
| Unrestricted funds | 14 | | | | 329,237 | 348,411 |
| Restricted funds | | | | | 170,230 | 171,306 |
| Endowment funds | | | | | 36,521 | 40,565 |
| TOTAL FUNDS | | | | | <u>535,988</u> | <u>560,282</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:

Trustee

QUENTIN SANDIFER



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. STATUTORY INFORMATION

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of religious activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

There have been no material departures from Financial Reporting Standard 102.

Small charity concession

The charity has taken advantage of the concession available to smaller charities that are not subject to a statutory audit given in the Statement of Recommended Practice. It has not analysed either resources expended or incoming resources by activity categories within the Statement of Financial Activities.

Going concern

The financial statements have been prepared on a going concern basis. The Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that The City Parish Of St John The Baptist will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors

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

Significant accounting judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

The preparation of the financial statements requires management to make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, be likely to differ from the related actual results. No estimates or assumptions have been identified that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

| | | | | | |
|---|----------------------|--|---------------|----------------|---------------|
| 3. DONATIONS AND LEGACIES | | | 2022 | 2021 | |
| | | | £ | £ | |
| Donations and appeals | | | 18,788 | 23,703 | |
| Stewardship income | | | 18,089 | 18,856 | |
| Gift aid and VAT recovered | | | 6,010 | 8,155 | |
| Legacies | | | 500 | 223,658 | |
| Collections | | | 2,221 | 1,482 | |
| Votive candles | | | - | 99 | |
| | | | <u>45,608</u> | <u>275,953</u> | |
| 4. OTHER TRADING ACTIVITIES | | | 2022 | 2021 | |
| | | | £ | £ | |
| Library path rent | | | 9,842 | - | |
| | | | <u>9,842</u> | <u>-</u> | |
| 5. INVESTMENT INCOME | | | 2022 | 2021 | |
| | | | £ | £ | |
| Share distributions received | | | 4,457 | 891 | |
| Deposit account interest | | | 3,723 | 1,234 | |
| | | | <u>8,180</u> | <u>2,125</u> | |
| 6. INCOME FROM CHARITABLE ACTIVITIES | | | 2022 | 2021 | |
| | Activity | | £ | £ | |
| Services and fees | Religious activities | | 989 | 843 | |
| Other income | Religious activities | | 7,540 | 5,842 | |
| Grants | Religious activities | | 6,964 | 16,560 | |
| | | | <u>15,493</u> | <u>23,245</u> | |
| 7. CHARITABLE ACTIVITIES COSTS | | | Direct | Support | Totals |
| | | | Costs (see | costs (see | |
| | | | note 8) | note 9) | |
| | | | £ | £ | £ |
| Religious activities | | | 89,944 | 1,210 | 91,154 |
| | | | <u>89,944</u> | <u>1,210</u> | <u>91,154</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2022 | 2021 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| Church maintenance (Fabric fund) | 16,828 | 7,275 |
| Church maintenance and requisites | 5,771 | 2,245 |
| Light, heat and water | 8,981 | 6,847 |
| Telephone | 1,471 | 1,534 |
| Postage, stationery and advertising | 401 | 220 |
| Donations | 3,200 | 4,450 |
| Parish share | 43,364 | 44,833 |
| Insurances | 4,468 | 4,349 |
| Clergy and Lay wages and costs | 2,954 | 2,991 |
| Organist | 2,098 | 900 |
| Bank charges | 408 | - |
| | <u>89,944</u> | <u>75,644</u> |

9. SUPPORT COSTS

| | Governance costs |
|----------------------|------------------|
| | £ |
| Religious activities | <u>1,210</u> |

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

During the year expenses were reimbursed totalling £3,356 (2021: £2,396) to four members of the Parochial Church Council (2021: three).

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | 275,848 | 105 | - | 275,953 |
| Charitable activities | | | | |
| Religious activities | 20,695 | 2,550 | - | 23,245 |
| Investment income | 599 | 1,526 | - | 2,125 |
| Total | <u>297,142</u> | <u>4,181</u> | <u>-</u> | <u>301,323</u> |
| EXPENDITURE ON | | | | |
| Charitable activities | | | | |
| Religious activities | 66,839 | 9,825 | - | 76,664 |
| Net gains on investments | 2,407 | 6,026 | 15,530 | 23,963 |
| NET INCOME | | | | |
| Transfers between funds | 232,710 | 382 | 15,530 | 248,622 |
| | 10,195 | (10,195) | - | - |
| Net movement in funds | <u>242,905</u> | <u>(9,813)</u> | <u>15,530</u> | <u>248,622</u> |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 105,506 | 181,119 | 25,035 | 311,660 |
| TOTAL FUNDS CARRIED FORWARD | <u>348,411</u> | <u>171,306</u> | <u>40,565</u> | <u>560,282</u> |

12. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|-----------------------|------------------------------|
| MARKET VALUE | |
| At 1 January 2022 | 130,108 |
| Revaluations | (12,263) |
| At 31 December 2022 | <u>117,845</u> |
| NET BOOK VALUE | |
| At 31 December 2022 | <u>117,845</u> |
| At 31 December 2021 | <u>130,108</u> |

There were no investment assets outside the UK.

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|-----------------|-------|-------|
| | £ | £ |
| Other creditors | 1,170 | 1,645 |

14. MOVEMENT IN FUNDS

| | At 1/1/22 | Net movement in funds | Transfers between funds | At 31/12/22 |
|--------------------------------|----------------|-----------------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General Fund | 88,227 | (24,917) | (137) | 63,173 |
| Bequest Fund | 229,771 | 2,316 | 9,351 | 241,438 |
| Tea Room Fund | 30,413 | 6,213 | (12,000) | 24,626 |
| | <u>348,411</u> | <u>(16,388)</u> | <u>(2,786)</u> | <u>329,237</u> |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 6,807 | 50 | - | 6,857 |
| St John Fabric Fund | 48,687 | 1,516 | 2,786 | 52,989 |
| St Johns Organ Fund | 45,975 | 275 | - | 46,250 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | 9,780 | (975) | - | 8,805 |
| Chancel Repair Fund | 30,519 | (2,643) | - | 27,876 |
| Churchyard Lease Fund | 24,057 | (2,085) | - | 21,972 |
| | <u>171,306</u> | <u>(3,862)</u> | <u>2,786</u> | <u>170,230</u> |
| Endowment funds | | | | |
| David Harries Fund | 40,565 | (4,044) | - | 36,521 |
| TOTAL FUNDS | <u>560,282</u> | <u>(24,294)</u> | <u>-</u> | <u>535,988</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Gains and losses | Movement in funds |
|--------------------------------|--------------------|--------------------|------------------|-------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General Fund | 51,925 | (74,326) | (2,516) | (24,917) |
| Bequest Fund | 2,316 | - | - | 2,316 |
| Tea Room Fund | 6,213 | - | - | 6,213 |
| | <u>60,454</u> | <u>(74,326)</u> | <u>(2,516)</u> | <u>(16,388)</u> |
| Restricted funds | | | | |
| St Johns Bell Restoration | 50 | - | - | 50 |
| St John Fabric Fund | 18,344 | (16,828) | - | 1,516 |
| St Johns Organ Fund | 275 | - | - | 275 |
| St James the Great Fabric Fund | - | - | (975) | (975) |
| Chancel Repair Fund | - | - | (2,643) | (2,643) |
| Churchyard Lease Fund | - | - | (2,085) | (2,085) |
| | <u>18,669</u> | <u>(16,828)</u> | <u>(5,703)</u> | <u>(3,862)</u> |
| Endowment funds | | | | |
| David Harries Fund | - | - | (4,044) | (4,044) |
| TOTAL FUNDS | <u>79,123</u> | <u>(91,154)</u> | <u>(12,263)</u> | <u>(24,294)</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST,
CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/1/21 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/21 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General Fund | 105,506 | 9,051 | (26,330) | 88,227 |
| Bequest Fund | - | 223,659 | 6,112 | 229,771 |
| Tea Room Fund | - | - | 30,413 | 30,413 |
| | <u>105,506</u> | <u>232,710</u> | <u>10,195</u> | <u>348,411</u> |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 7,089 | (282) | - | 6,807 |
| St John Community Research Grant | 4,083 | - | (4,083) | - |
| St John Fabric Fund | 55,611 | (6,256) | (668) | 48,687 |
| St John Legacy Fund | 5,444 | - | (5,444) | - |
| St Johns Organ Fund | 45,972 | 3 | - | 45,975 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | 8,845 | 935 | - | 9,780 |
| Chancel Repair Fund | 27,174 | 3,345 | - | 30,519 |
| Churchyard Lease Fund | 21,420 | 2,637 | - | 24,057 |
| | <u>181,119</u> | <u>382</u> | <u>(10,195)</u> | <u>171,306</u> |
| Endowment funds | | | | |
| David Harries Fund | 25,035 | 15,530 | - | 40,565 |
| | <u>25,035</u> | <u>15,530</u> | <u>-</u> | <u>40,565</u> |
| TOTAL FUNDS | <u>311,660</u> | <u>248,622</u> | <u>-</u> | <u>560,282</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General Fund | 73,483 | (66,839) | 2,407 | 9,051 |
| Bequest Fund | 223,659 | - | - | 223,659 |
| | <u>297,142</u> | <u>(66,839)</u> | <u>2,407</u> | <u>232,710</u> |
| Restricted funds | | | | |
| St Johns Bell Restoration | - | (282) | - | (282) |
| St John Fabric Fund | 737 | (6,993) | - | (6,256) |
| St Johns Organ Fund | 3 | - | - | 3 |
| St James the Great Fabric Fund | - | - | 935 | 935 |
| Chancel Repair Fund | 498 | - | 2,847 | 3,345 |
| Churchyard Lease Fund | 393 | - | 2,244 | 2,637 |
| St Teilo's Love Campaign | 2,550 | (2,550) | - | - |
| | <u>4,181</u> | <u>(9,825)</u> | <u>6,026</u> | <u>382</u> |
| Endowment funds | | | | |
| David Harries Fund | - | - | 15,530 | 15,530 |
| | <u>-</u> | <u>-</u> | <u>15,530</u> | <u>15,530</u> |
| TOTAL FUNDS | <u>301,323</u> | <u>(76,664)</u> | <u>23,963</u> | <u>248,622</u> |

14. MOVEMENT IN FUNDS - continued

Designated Funds

The Bequest Fund is to be used for special purposes as decided by the PCC.

The Tea Room Fund is held in a separate designated fund as it is not for general purpose but specifically allocated by the PCC.

Restricted Funds

St John's Window Fund is held for the protection and upkeep of the stained glass windows of the church.

St John's Bell Restoration Fund is held to maintain and repair the church's peal of bells.

St John's Fabric Fund is used to repair the church building.

St John's Organ Fund is held to repair and maintain the organ.

St John's Restoration Appeal Fund represents funds held for the ongoing restoration of the church.

St James the Great Fabric Fund relates to funds received by the former daughter church of st James for expenditure on the fabric, when St James closed and the building sold the funds reverted to St John's.

Chancel Repair Fund is for the occasional repair to the chancel.

Churchyard Lease Fund relates to a sum paid by the Council for the provision of a fire escape route from the Old Library next to the churchyard.

Endowment funds

The David Harries bequest is to be held upon trust to expend an annual income. It is currently held in investments.

Transfers between funds

Transfers have been made between the following funds during the year:

- A transfer of £9,351 was made from the general fund to the designated bequest fund, in relation to a legacy received in prior years.
- A transfer of £12,000 was made from the Tea Room fund to the general fund in respect of agreed grants to help to cover the deficit in the regular running costs of the church.
- A transfer of £3,162 was made from the general fund to the St John Fabric fund in respect of money received from Western Power for repair to the electrical supply to the tower, the costs of which had been paid from the fabric fund.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022 that require disclosure.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

FOR

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF
ST JOHN THE BAPTIST, CARDIFF**

**KNOWN AS
THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Parochial Church Council (PCC) are pleased to present their report together with the financial statements of the Parish for the year ended 31 December 2021. Legal and administrative information set out in the foregoing pages forms part of this report. The financial statements comply with the current statutory requirements of the Charities Commission Statement of Recommended Practice, and the Church in Wales Accounting Regulations.

OBJECTIVES AND ACTIVITIES

Objects, Principal Activities and Organisation Structure of the Parish

The composition, powers and procedures of the Parochial Church Council (PCC) are set out in the Constitution of the Church in Wales.

It is the responsibility of the incumbent and the PCC to consult together and to co-operate in all matters of concern and importance to the Parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the Parish as well as among the commercial and administrative community of the city.

Election to the PCC takes place annually at the Easter Vestry which is held not later than 30 April.

All persons properly entered on the Electoral Roll of the Parish may offer themselves as candidates for election to the PCC and, on being elected, sign the Declaration to be bound by the Articles and Constitution of the Church in Wales.

The PCC controls the parish budget and all expenditure. It is also charged with the care of church fabric, churchyards, ancillary buildings and clergy houses. It may also deal with other matters referred there to in accordance with the Constitution. The PCC is also the normal channel of communication between the parishioners and the Bishop of the Diocese.

The church is became a registered charity, under the name of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff on 8 January 2020. The charity registration number is 1187259.

Staffing

The Revd Sarah Jones was licensed as Priest-in-Charge of the parish on 18 October 2018 by the Bishop of Llandaff the Right Revd June Osborne, and the Archdeacon of Llandaff, the Venerable Peggy Jackson. On 29 September 2019 she was appointed a Canon of the Greater Chapter of Llandaff Cathedral.

The Revd Lorna Hanney was ordained Deacon and appointed Assistant Curate to the parish by the Bishop of Llandaff The Right Revd June Osborne at Llandaff Cathedral on 29 June 2019. She was ordained priest by Bishop June at Llandaff Cathedral on 27 June 2020. Her curacy at St John's ended as planned on 31 August 2021. Likewise, Emma Ackland who had been placed at St John's during her training for ministry left St John's in the summer of 2021 as planned and was ordained Deacon at Llandaff Cathedral in June.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Activities and achievements

The Parochial Church Council met 9 times during 2020 of which 8 were conducted online using the internet. Topics included the ongoing effects of the pandemic on the life and operation of the church, and arrangements for reopening as statutory restrictions were eased. There was discussion on the future strategy for the church, with regard to expansion of its ministry and attraction of visitors. Also discussed were the formation of Ministry Areas as required by the Church in Wales, building security problems, ecology and finance, as well as other day-to-day matters. Plans for the development of the building remained on hold, pending a re-evaluation of the project.

The Church

The existing patterns of worship were substantially disrupted by the pandemic. Our Incumbent the Rev'd. Canon Sarah Jones has been keen to recover them as far as possible, while seeking out new ways for the church to expand its ministry. She is appreciative of the existing vision for St John's which had been debated and confirmed at the April 2014 Vestry, and summarised as follows in the Parish Development Plan:

We believe that God's primary call upon our lives, to participate in his mission to his world in Cardiff's city centre, can be understood through reflecting both on our patron saint, John the Baptist, and on the Seven Sacred Spaces of faithful Christian communities. For us, it is a call to holy hospitality, through which we point others to follow Jesus more closely.

Our desire is that everyone who lives, works, shops or visits in central Cardiff, should know themselves invited and welcomed to enter St John's, and within should find an opportunity to encounter the living God, and so leave having been encouraged to take a further step on their pilgrim journey.

Canon Sarah recognises that this call to 'holy hospitality' has since provided a valuable guiding principle for engaging in a coherent way with the great range of opportunities that come before St John's. The reordering of the West Doors and entrance, with three sets of glass doors, opened for public use from 1 March 2014, has greatly enhanced the sense of openness and welcome to the city, and encouraged more visitors.

It was Canon Sarah's intention to review the existing Vision for St John's during 2020 to ensure that it was still the best understanding of St John's some 6 years after it had been adopted. This review was postponed due to the pandemic. Work on it was commenced in 2021 and remains ongoing.

Until the forced closure by the pandemic in March 2020, the church was open from 10am to 3pm, Monday to Saturday, thanks to a dedicated team of volunteers who opened and closed the building. The popular Café@StJohn's had to close when the church closed, and was not able to open at any time in 2021. A proposal was received from a charity called Kaleidoscope to use the space as a base for their activities in the centre of Cardiff providing addiction counselling and support. This started in September for a trial period.

The project to rebuild the 'Pace Vestry Block' was brought to a halt by the closure of the church due to the pandemic. In the early part of last year the Funding Committee received a report from a consultant on the prospects of raising the additional required funding, which concluded that there was little chance of achieving financial targets. The committee considered that the whole project needed re-evaluation. Because of the church closure, no further progress has been made, but discussions have begun on what alternative developments might be possible.

St John's continues to seek to grow and develop, and to play its part in the social, cultural and spiritual life of Cardiff. The church is actively committed to inclusivity among its community and by engagement with other inclusive organisations and the wider city of Cardiff. The PCC is keen to grow the number of students who worship at St John's. The liberal and careful attention to scripture, and commitment to classic Anglican Worship is seen as an attractive offering.

In normal times, large numbers of visitors - tourists and pilgrims - visit throughout the year, and various steps have been taken to enhance their engagement with all that the building offers, as both a historical site and a place of living worship. Much use is made both of the votive candle stand, and the prayer board.

St John's, particularly at the level of clergy, has worked closely with Eglwys Dewi Sant (with its tiny parish lying geographically entirely within St John's), as a 'mini-cluster' that in a small way reflected the Ministry Area initiative of the Diocese of Llandaff and Church in Wales. Now that the Ministry Areas are coming to be, St John's will be working with all the other churches and ministry groups in the Calon y Dinas ministry area. These are St Mark's Gabalfa with St Philip's Tremorfa, Eglwys Dewi Sant, Urban Crofters in Roath, and Citizen Church in Cathays.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Services

The main Sunday services are Holy Eucharist at 10am and Evensong at 6pm, but at the start of the year the church was closed and no services took place in the church. Worship was conducted by means of the Internet. Each Sunday morning the Priest-in-Charge conducted a service from the vicarage at 10am which could be watched live and participated in by means of Facebook and YouTube, with a recording that was accessible by telephone an hour later. Weekday evening worship was conducted live at 5pm Monday-Friday using Zoom.

The church reopened for worship on Easter Sunday, 4 April 2021, with Holy Eucharist at 10am, having suitable covid measures in place, and a limit of 50 people to attend. The live internet service was moved to 4pm. Evening online worship Monday to Friday at 5pm was continued. This pattern of worship was maintained for the rest of the year. Between the Sunday services the church remained closed except for a few special services, in order to maintain infection control as prescribed by official guidance. Thanks are due to volunteers who cleaned the church so that services could be held on both Christmas Eve and Christmas Day.

Regrettably, it was not possible to hold the regular pattern of weekday services in the church, nor the services for many outside organisations that we normally host. It was also not possible to continue the small but faithful Sunday School, under the skilled leadership of Miss Norma Thomas.

ACHIEVEMENT AND PERFORMANCE

Community Engagement

St John's suspended its membership of Visit Cardiff Network, as with the church closed it was not possible for people to visit. It is still listed, and hopes to resume its part of Cardiff heritage once it can be fully open again. The profile of St John's on social media is supported through Facebook and Twitter accounts, and participation in sites such as Tripadvisor, the Greater Churches Network and so forth. These supplement the redesigned website. The communications task is also enhanced by publicity material on A1 Notice Boards outside church - though unfortunately these suffer vandalism from time to time.

The programme of monthly organ and other concerts - an established part of Cardiff's musical life - was brought to a sudden halt when the church had to close because of the pandemic. Plans are in hand to re-start these events in 2022 if conditions permit. Likewise, concerts by other organisations have had to stop, but we are hoping to re-establish these little by little over the coming year.

During the year, St John's supported the Citizens Cymru Wales, the local group of Citizens UK, through the membership of Llandaff Diocese; supported Cardiff Street Pastors; and gave continuing food and similar support to the Rainbow of Hope, Food Bank and Huggard charities, among others.

The church hosted the first of a series of Cardiff Conversations in which prominent local people take part in public discussion of matters of social interest. This first event was a trial of the format, and received a good response from the invited audience which had to be limited in size because of covid restrictions.

St John's also took part for the second year in the #LoveChristmas project whereby £2,550 of grant funding was obtained from a national ecumenical group of churches and The Church Revitalisation Trust, which enabled us to provide; £1,500 to The Huggard Centre to provide Christmas lunch to their residents; £800 to Cardiff Women's Aid to provide 80 x £10 Gift Parcels for their service users; and £250 to BAWSO who provide help to members of the BAME community who have experienced domestic violence, to provide 24 x £10 Gift Parcels for their service users.

School

The Parish maintains links with Tredegarville School through the Chair of Governors, Mr Evan Chapman, who is also St John's PCC Secretary, and is their Chair of Governors.

Personnel

Revd. Lorna Hanney's curacy at St John's ended as planned on 31 August 2021, and Emma Ackland, who had been placed at St John's during her training for ministry, left St John's in the summer of 2021 as planned and was ordained Deacon at Llandaff Cathedral in June. In September, Heather Temple-Williams, who is an ordinand at St Padarn's Theological College, joined the parish on a training placement. In October Rhiannon Lawton also started a short-term parish placement with us as part of her training at St Padarn's.

Alongside the clergy St John's has a dedicated team of wardens and other volunteers .

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Community Engagement

The year ahead

In 2021 Canon Sarah presented a Position Paper to the PCC which outlined a framework for developing key areas of ministry and mission in St John's. The key areas were St John's as a Centre of Worship and Discipleship, St John's as a Centre of Community, St John's as a Centre of Culture and St John's as a Centre of Care for the Community. The PCC endorsed the approach and agreed that it would be important to come out of coronavirus lockdowns and restrictions strongly. Progress was made in these key areas in 2021 and we will continue to concentrate on these in 2022. In addition we are still looking to develop the Pace Vestry Block and we are keen to provide a refreshment option/café experience for people who visit St John's when we re-open.

FINANCIAL REVIEW

Financial position

The charity's results are reported in the Statement of Financial Activities on page 8.

A total of £301,323 resources came in (2020 £133,906) and a total of £76,664 (2020 £81,248) was spent. This gave a net surplus of £248,622 (2020 £59,489). The balance of funds brought forward was £311,660 and this gave a net total of £560,282. This is represented by £348,411 in unrestricted funds, £171,306 in restricted funds, and £40,565 in endowment funds.

The substantial increase of incoming resources over the previous year was the result of receiving two large legacies totalling £223,658. This is exceptional income and is not expected to be repeated in future years.

Whilst regular giving has continued since the year end, the PCC are fully aware of the uncertainty resulting from the Coronavirus pandemic and feel it prudent to hold extra reserves in light of this.

The PCC are satisfied that despite the Coronavirus pandemic, it is appropriate for the charity's financial statements to be prepared on a going concern basis. The pandemic has resulted in a number of uncertainties arising and the PCC have taken steps to minimise the effect on the church and will continue to do so. In the circumstances they have concluded that no adjustments are required to the financial statements at this time.

The trustees have no material interest in the charity's transactions.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the PCC consider how planned activities will contribute to the aims and objectives they have set.

In recent times the church has benefited from donations towards general upkeep, and also specifically for the restoration of the organ. The City Parish of St John the Baptist is of benefit to the public in being a place of worship; and additionally under normal circumstances it has a tea room open daily to the public, and also holds Sunday schools and public concerts. It also provides working space for other charitable organisations operating in the city centre. The church is a building of historic and architectural importance and is open daily to visitors.

Risk review

The PCC has conducted its own review of the major risks to which the Parish is exposed and systems have been established to mitigate those risks. The systems are periodically reviewed to ensure that they still meet the needs of the Parish.

Investment policy

The PCC is liable to make any investment that it sees fit, in accordance with the regulations of the Church in Wales. The Representative Body of the Church in Wales holds the investments on behalf of the Parish.

The PCC will utilise such reserve income as is available from time to time to finance any unforeseen contingency that is not already covered in the current budget provision.

Any monies allocated to reserve capital will be invested until such time as a major building programme is found necessary.

Reserves policy

It is the policy of the Parish to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover administration and support costs of the Parish.

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Charity Constitution

The City Parish of St John the Baptist, Cardiff, is in the Area Deanery of Cardiff, in the Archdeaconry of Llandaff, in the Church in Wales diocese of Llandaff. It exists to advance the Christian religion wherever it is given opportunity to do so.

It was created by Episcopal Decree on 1 January 2007, when the Rectorial Benefice of Central Cardiff was dissolved and the new Parishes of Cathays and St John's City Parish created out of the former parochial area.

The original Cardiff Central Parish Mission Statement devised and agreed in autumn 2003, was confirmed and adopted by the inaugural General meeting of the new Parish, held on 21 January 2007. It declares:

"Our purpose as people and ministers of the parish is to sustain a pattern of worship and teaching that meets the pastoral needs of our situation, making the best use we can of our buildings, opening them for activities that serve the purpose of community-building, and the proclamation of the Gospel of Jesus Christ."

During 2014 the Parish clarified the vision at the heart of this Purpose, summed up as a call to offer 'Holy Hospitality'. This is reflected in verses from St Paul: 'Extend hospitality to strangers ... Welcome one another, therefore, just as Christ has welcomed you, for the glory of God' (Romans 12:13, 15:7).

Standing at the heart of Cardiff's city centre the ancient church of St John the Baptist is one of the principal churches of the diocese, with an historic role in the life of the public institutions and businesses in the capital city of Wales.

Church

Under the pastoral leadership of the Priest in Charge, the Assistant Curate, and elected officers, the congregation of the City Parish of St John the Baptist serves Cardiff city centre. The Parish comprises an area above Bridge Street and Caroline Street, part of Canton east of Cathedral Road, extending through Cathays Park up North Road as far as the bridge crossing the Taff Vale railway line. This forms the East side boundary with the Parish of Cathays, extending southwards as far as Richmond Road, taking in the Tredegarville district of lower Cathays, bounded by St Peter's Street and City Road, extending down Glossop Road to include West Adamsdown..

School

There is a Church in Wales Voluntary Aided Primary School in the Parish: Tredegarville School (including a Nursery unit), Glossop Road, Adamsdown. The worshipping life of the school continues to be under the care of the Vicar of St Germans, since the school's catchment area very largely falls within that parish. The position of Chair of Governors became vacant in mid-2016, with Mr Evan Chapman serving as acting Chair. Mr Chapman was appointed Chair of Governors in September 2016. Mrs Victoria Scale-Constantinou took up the post of head teacher in November 2021 in succession to Mrs Emma Laing who had served since early 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187259

Principal address

St John the Baptist Parish Church
St John Street
Cardiff
CF10 1GL

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

Clergy

Priest-in-Charge
Assistant Curate

Revd Sarah Jones
Revd Lorna Hanney (to August 2021)

Parochial Church Council

Churchwardens

Miss R Livingstone

Hon. Secretary

Mr Q Sandifer

Hon. Treasurer

Mr E M Chapman

Mr R J Hall

Elected Members: Nosheen Anjum*, Adele Blakebrough*, Anne Botterill, Ciaran Caple-Williams, Evan Chapman, Richard Hall, Vanessa Hall, Oliver Hearn*, Glenys Heame, Rachel Juden*, Tayo Sanwo, Norma Thomas, Andrew Wilcock, Felicity Williams*, Janet Williams.
(*from April 2021)

Independent Examiner

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS


Bankers

Lloyds TSB Bank plc
31 Queen Street,
Cardiff

Architect

Amanda Needham RIBA MSc Cons AABC EASA,
Volute Architects Limited
22 Merton Green
Caerwent,
Monmouthshire
NP26 5AT

Approved by order of the Board of Trustees on 23rd March 2022 and signed on its behalf by:



Mr E M Chapman – PCC Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

Independent examiner's report to the trustees of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date: 19 April 2022

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2021 Total funds £ | 2020 Total funds as restated £ |
|------------------------------------|-------|-------------------------|-----------------------|---------------------|-----------------------|--------------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Donations and legacies | 3 | 275,848 | 105 | - | 275,953 | 97,193 |
| Charitable activities | 6 | | | | | |
| Religious activities | | 20,695 | 2,550 | - | 23,245 | 31,467 |
| Other trading activities | 4 | - | - | - | - | 3,878 |
| Investment income | 5 | <u>599</u> | <u>1,526</u> | <u>-</u> | <u>2,125</u> | <u>1,368</u> |
| Total | | 297,142 | 4,181 | - | 301,323 | 133,906 |
| EXPENDITURE ON | | | | | | |
| Raising funds | 7 | - | - | - | - | 929 |
| Charitable activities | 8 | | | | | |
| Religious activities | | 66,839 | 9,825 | - | 76,664 | 80,319 |
| Total | | 66,839 | 9,825 | - | 76,664 | 81,248 |
| Net gains on investments | | <u>2,407</u> | <u>6,026</u> | <u>15,530</u> | <u>23,963</u> | <u>6,831</u> |
| NET INCOME | | 232,710 | 382 | 15,530 | 248,622 | 59,489 |
| Transfers between funds | 16 | <u>10,195</u> | <u>(10,195)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 242,905 | (9,813) | 15,530 | 248,622 | 59,489 |
| RECONCILIATION OF FUNDS | | | | | | |
| Total funds brought forward | | <u>105,506</u> | <u>181,119</u> | <u>25,035</u> | <u>311,660</u> | <u>252,171</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>348,411</u> | <u>171,306</u> | <u>40,565</u> | <u>560,282</u> | <u>311,660</u> |

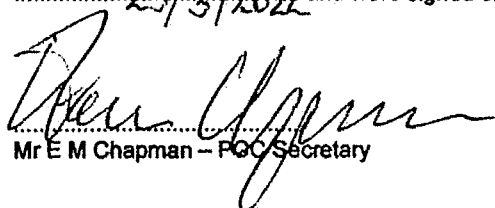
The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF**

**BALANCE SHEET
31 DECEMBER 2021**

| | Notes | Unrestricted funds £ | Restricted funds £ | Endowment fund £ | 2021 Total funds £ | 2020 Total funds as restated £ |
|--|-------|-------------------------|-----------------------|---------------------|--------------------------|---|
| FIXED ASSETS | | | | | | |
| Investments | 14 | 25,187 | 64,356 | 40,565 | 130,108 | 105,254 |
| CURRENT ASSETS | | | | | | |
| Cash at bank | | 324,869 | 106,950 | - | 431,819 | 208,051 |
| CREDITORS | | | | | | |
| Amounts falling due within one year | 15 | (1,645) | - | - | (1,645) | (1,645) |
| NET CURRENT ASSETS | | <u>323,224</u> | <u>106,950</u> | <u>-</u> | <u>430,174</u> | <u>206,406</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>348,411</u> | <u>171,306</u> | <u>40,565</u> | <u>560,282</u> | <u>311,660</u> |
| NET ASSETS | | <u>348,411</u> | <u>171,306</u> | <u>40,565</u> | <u>560,282</u> | <u>311,660</u> |
| FUNDS | 16 | | | | | |
| Unrestricted funds | | | | | 348,411 | 105,506 |
| Restricted funds | | | | | 171,306 | 181,119 |
| Endowment funds | | | | | <u>40,565</u> | <u>25,035</u> |
| TOTAL FUNDS | | | | | <u>560,282</u> | <u>311,660</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 23/3/2022 and were signed on its behalf by:


Mr E M Chapman – PCC Secretary

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. STATUTORY INFORMATION

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of religious activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

There have been no material departures from Financial Reporting Standard 102.

Small charity concession

The charity has taken advantage of the concession available to smaller charities that are not subject to a statutory audit given in the Statement of Recommended Practice. It has not analysed either resources expended or incoming resources by activity categories within the Statement of Financial Activities.

Going concern

The financial statements have been prepared on a going concern basis. The Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that The City Parish Of St John The Baptist will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors

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

Significant accounting judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

The preparation of the financial statements requires management to make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, be likely to differ from the related actual results. No estimates or assumptions have been identified that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

3. DONATIONS AND LEGACIES

| | 2021 | 2020 as restated |
|----------------------------|----------------|---------------------|
| | £ | £ |
| Donations and appeals | 23,703 | 5,788 |
| Stewardship income | 18,856 | 24,313 |
| Gift aid and VAT recovered | 8,155 | 45,503 |
| Legacies | 223,658 | 17,476 |
| Collections | 1,482 | 3,461 |
| Votive candles | 99 | 652 |
| | <u>275,953</u> | <u>97,193</u> |

4. OTHER TRADING ACTIVITIES

| | 2021 | 2020 as restated |
|-----------------------|----------|---------------------|
| | £ | £ |
| Coffee shop income | - | 3,443 |
| Concert fees and rent | - | 435 |
| | <u>-</u> | <u>3,878</u> |

5. INVESTMENT INCOME

| | 2021 | 2020 as restated |
|------------------------------|--------------|---------------------|
| | £ | £ |
| Share distributions received | 891 | - |
| Deposit account interest | 1,234 | 1,368 |
| | <u>2,125</u> | <u>1,368</u> |

6. INCOME FROM CHARITABLE ACTIVITIES

| | 2021 | 2020 as restated |
|-------------------|---------------|---------------------|
| | £ | £ |
| Services and fees | 843 | 35 |
| Other income | 5,842 | 13,676 |
| Grants | 16,560 | 17,756 |
| | <u>23,245</u> | <u>31,467</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

7. RAISING FUNDS

Other trading activities

| | 2021 | 2020 as restated |
|-----------|----------|---------------------|
| | £ | £ |
| Purchases | <u>-</u> | <u>929</u> |

8. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 9) | Support costs (see note 10) | Totals |
|----------------------|---------------------------------|-----------------------------------|---------------|
| | £ | £ | £ |
| Religious activities | <u>75,644</u> | <u>1,020</u> | <u>76,664</u> |

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2021 | 2020 as restated |
|-------------------------------------|---------------|---------------------|
| | £ | £ |
| Church maintenance (Fabric fund) | 7,275 | 794 |
| Church maintenance and requisites | 2,245 | 4,757 |
| Light, heat and water | 6,847 | 7,583 |
| Telephone | 1,534 | 1,181 |
| Postage, stationery and advertising | 220 | 499 |
| Donations | 4,450 | 3,200 |
| Parish share | 44,833 | 42,873 |
| Insurances | 4,349 | 4,346 |
| Clergy and Lay wages and costs | 2,991 | 13,081 |
| Organist | 900 | 970 |
| Bank charges | - | 15 |
| | <u>75,644</u> | <u>79,299</u> |

10. SUPPORT COSTS

| | Governance costs |
|----------------------|---------------------|
| | £ |
| Religious activities | <u>1,020</u> |

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year expenses were reimbursed totalling £2,396 (2020: £2,808) to three members of the Parochial Church Council (2020: two).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Endowment fund | Total funds as restated £ |
|------------------------------------|-----------------------|-----------------------|----------------------|------------------------------------|
| | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | 44,153 | 53,040 | - | 97,193 |
| Charitable activities | | | | |
| Religious activities | 31,467 | - | - | 31,467 |
| Other trading activities | 3,878 | - | - | 3,878 |
| Investment income | <u>749</u> | <u>619</u> | <u>-</u> | <u>1,368</u> |
| Total | 80,247 | 53,659 | - | 133,906 |
| | | | | |
| EXPENDITURE ON | | | | |
| Raising funds | 929 | - | - | 929 |
| Charitable activities | | | | |
| Religious activities | 79,525 | 794 | - | 80,319 |
| Total | 80,454 | 794 | - | 81,248 |
| Net gains on investments | <u>6,831</u> | <u>-</u> | <u>-</u> | <u>6,831</u> |
| NET INCOME | 6,624 | 52,865 | - | 59,489 |
| Transfers between funds | <u>(82,474)</u> | <u>57,439</u> | <u>25,035</u> | <u>-</u> |
| Net movement in funds | (75,850) | 110,304 | 25,035 | 59,489 |
| | | | | |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | <u>181,356</u> | <u>70,815</u> | <u>-</u> | <u>252,171</u> |
| | | | | |
| TOTAL FUNDS CARRIED FORWARD | <u>105,506</u> | <u>181,119</u> | <u>25,035</u> | <u>311,660</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

13. PRIOR YEAR ADJUSTMENT

A number of the opening funds were reclassified to include additional restricted funds including an endowment fund.

14. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|-----------------------|------------------------------|
| MARKET VALUE | |
| At 1 January 2021 | 105,254 |
| Additions | 498 |
| Disposals | 393 |
| Revaluations | <u>23,963</u> |
| At 31 December 2021 | <u>130,108</u> |
| NET BOOK VALUE | |
| At 31 December 2021 | <u>130,108</u> |
| At 31 December 2020 | <u>105,254</u> |

There were no investment assets outside the UK.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 as restated |
|-----------------|--------------|---------------------|
| | £ | £ |
| Other creditors | <u>1,645</u> | <u>1,645</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS

| | At 1/1/21 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/21 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 105,506 | 9,051 | (26,330) | 88,227 |
| Bequest Fund | - | 223,659 | 6,112 | 229,771 |
| Tea Room Fund | - | - | 30,413 | 30,413 |
| | 105,506 | 232,710 | 10,195 | 348,411 |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 7,089 | (282) | - | 6,807 |
| St John Community Research Grant | 4,083 | - | (4,083) | - |
| St John Fabric | 55,611 | (6,256) | (668) | 48,687 |
| St John Legacy Fund | 5,444 | - | (5,444) | - |
| St Johns Organ Fund | 45,972 | 3 | - | 45,975 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | 8,845 | 935 | - | 9,780 |
| Chancel Repair Fund | 27,174 | 3,345 | - | 30,519 |
| Churchyard Lease Fund | 21,420 | 2,637 | - | 24,057 |
| | 181,119 | 382 | (10,195) | 171,306 |
| Endowment funds | | | | |
| David Harries Fund | 25,035 | 15,530 | - | 40,565 |
| TOTAL FUNDS | <u>311,660</u> | <u>248,622</u> | <u>-</u> | <u>560,282</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|--------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 73,483 | (66,839) | 2,407 | 9,051 |
| Bequest Fund | 223,659 | - | - | 223,659 |
| | 297,142 | (66,839) | 2,407 | 232,710 |
| Restricted funds | | | | |
| St Johns Bell Restoration | - | (282) | - | (282) |
| St John Fabric | 737 | (6,993) | - | (6,256) |
| St Johns Organ Fund | 3 | - | - | 3 |
| St James the Great Fabric Fund | - | - | 935 | 935 |
| Chancel Repair Fund | 498 | - | 2,847 | 3,345 |
| Churchyard Lease Fund | 393 | - | 2,244 | 2,637 |
| St Teilo's Love Campaign | 2,550 | (2,550) | - | - |
| | 4,181 | (9,825) | 6,026 | 382 |
| Endowment funds | | | | |
| David Harries Fund | - | - | 15,530 | 15,530 |
| TOTAL FUNDS | <u>301,323</u> | <u>(76,664)</u> | <u>23,963</u> | <u>248,622</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE
CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1/1/20 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/20 £ |
|----------------------------------|----------------|----------------------------------|------------------------------------|---------------------|
| Unrestricted funds | | | | |
| General fund | 181,356 | 6,624 | (82,474) | 105,506 |
| Restricted funds | | | | |
| St John Window Fund | 4,264 | - | - | 4,264 |
| St Johns Bell Restoration | 7,078 | 11 | - | 7,089 |
| St John Community Research Grant | 4,083 | - | - | 4,083 |
| St John Fabric | 2,851 | 52,760 | - | 55,611 |
| St John Legacy Fund | 5,425 | 19 | - | 5,444 |
| St Johns Organ Fund | 45,897 | 75 | - | 45,972 |
| St Johns Restoration Appeal | 1,217 | - | - | 1,217 |
| St James the Great Fabric Fund | - | - | 8,845 | 8,845 |
| Chancel Repair Fund | - | - | 27,174 | 27,174 |
| Churchyard Lease Fund | - | - | 21,420 | 21,420 |
| | 70,815 | 52,865 | 57,439 | 181,119 |
| Endowment funds | | | | |
| David Harries Fund | - | - | 25,035 | 25,035 |
| TOTAL FUNDS | <u>252,171</u> | <u>59,489</u> | <u>-</u> | <u>311,660</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 80,247 | (80,454) | 6,831 | 6,624 |
| Restricted funds | | | | |
| St Johns Bell Restoration | 11 | - | - | 11 |
| St John Fabric | 53,554 | (794) | - | 52,760 |
| St John Legacy Fund | 19 | - | - | 19 |
| St Johns Organ Fund | 75 | - | - | 75 |
| | <u>53,659</u> | <u>(794)</u> | <u>-</u> | <u>52,865</u> |
| TOTAL FUNDS | <u>133,906</u> | <u>(81,248)</u> | <u>6,831</u> | <u>59,489</u> |

Designated funds

A Bequest Fund has been set up and the balance of £5,444 on the St John's Legacy Fund has been transferred, as there was no restriction placed on the legacy by the legator. During the year, a further £223,659 of legacies were received and added to the designated Bequests Fund. The fund is to be used for special purposes as decided by the PCC.

The balance on the Tea Room Fund has been transferred to a separate designated fund as it is not for general purpose but specifically allocated by the PCC.

Restricted funds

St John's Window Fund is held for the protection and upkeep of the stained glass windows of the church.

16. MOVEMENT IN FUNDS - continued

St John's Bell Restoration Fund is held to maintain and repair the church's peal of bells.

St John's Fabric Account is used to repair the church building.

St John's Organ Fund is held to repair and maintain the organ.

St John's Restoration Appeal fund represents funds held for the on-going restoration of the church.

St James the Great Fabric Fund relates to funds received by the former daughter church of St James for expenditure on the fabric, when St James closed and the building sold the funds reverted to St John's.

Chancel Repair Fund is for the occasional repair to the chancel.

Churchyard Lease Fund relates to a sum paid by the Council for the provision of a fire escape route from the Old Library next to the churchyard.

St Teilo's Love Campaign fund is a grant from a charity that supports the less fortunate at Christmas. A grant was received and distributed to local charities of our choice (within the requirements of the grant).

Endowment funds

The David Harries bequest is to be held upon trust to expend an annual income. It is currently held in investments.

Transfers between funds

Transfers have been made between the following funds during the year:

- A transfer of £4,083 was made from the St John Community Research Grant as this fund had been fully spent some years ago but the contribution from volunteers had not been recognised in the accounts.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021 that require disclosure.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020
FOR**

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF
ST JOHN THE BAPTIST, CARDIFF**

**KNOWN AS
THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Parochial Church Council (PCC) are pleased to present their report together with the financial statements of the Parish for the year ended 31 December 2020. Legal and administrative information set out in the foregoing pages forms part of this report. The financial statements comply with the current statutory requirements of the Charities Commission Statement of Recommended Practice, and the Church in Wales Accounting Regulations.

OBJECTIVES AND ACTIVITIES

Objects, Principal Activities and Organisation Structure of the Parish

The composition, powers and procedures of the Parochial Church Council (PCC) are set out in the Constitution of the Church in Wales.

It is the responsibility of the incumbent and the PCC to consult together and to co-operate in all matters of concern and importance to the Parish for the promotion of the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the Parish as well as among the commercial and administrative community of the city.

Election to the PCC takes place annually at the Easter Vestry which is held not later than 30 April.

All persons properly entered on the Electoral Roll of the Parish may offer themselves as candidates for election to the PCC and, on being elected, sign the Declaration to be bound by the Articles and Constitution of the Church in Wales.

The PCC controls the parish budget and all expenditure. It is also charged with the care of church fabric, churchyards, ancillary buildings and clergy houses. It may also deal with other matters referred there to in accordance with the Constitution. The PCC is also the normal channel of communication between the parishioners and the Bishop of the Diocese.

Staffing

The Revd Sarah Jones was licensed as Priest-in-Charge of the parish on 18 October 2018 by the Bishop of Llandaff the Right Revd June Osborne, and the Archdeacon of Llandaff, the Venerable Peggy Jackson. On 29th September 2019 she was appointed a Canon of the Greater Chapter of Llandaff Cathedral.

The Revd Lorna Hanney was ordained Deacon and appointed Assistant Curate to the parish by the Bishop of Llandaff The Right Revd June Osborne at Llandaff Cathedral on 29 June 2019. She was ordained priest by Bishop June at Llandaff Cathedral on 27 June 2020. She takes a full part in parish life, leading services and furthering its mission to the community. In September Emma Ackland joined the parish on a training placement. They continued their duties throughout the year as best they were able given the restrictions of movement during the pandemic.

Ms Rachel Rose was engaged as Parish Administrative Assistant for 8hrs per week from 9 March 2015 and confirmed in this position following completion of a satisfactory probationary period of 6 months. She was appointed as Parish Administrator from 1 March 2018 and her hours were increased to 20hrs per week. In consequence of her increased earnings it was necessary for the church to register as an employer with HMRC and to operate PAYE. Following the temporary closure of the church in March because of the covid pandemic, she was placed on furlough from 1 April 2020 until she left employment due to redundancy on 16 October 2020.

Alongside the clergy St John's has a dedicated team of wardens and other volunteers.

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Activities and achievements

The Parochial Church Council met 7 times during 2020, of which one meeting was held immediately after the Annual Vestry to deal with pertinent matters. Meetings subsequent to March were held by means of the internet. Topics included the effects of the pandemic on the life and operation of the church, with particular regard to maintenance of the worshipping community and financial consequences, and measures to take to mitigate these. Also discussed were the formation of Ministry Areas as required by the Church in Wales, the Administrator's post, building security problems, and ecology, as well as other day-to-day matters. Plans for the development of the building were put on hold.

The Church

Our Incumbent the Revd Canon Sarah Jones has been keen to preserve as far as possible the existing patterns of worship and activities whilst she grows to understand the parish. She is appreciative of the existing vision for St John's which had been debated and confirmed at the April 2014 Vestry, and summarised as follows in the Parish Development Plan:

We believe that God's primary call upon our lives, to participate in his mission to his world in Cardiff's city centre, can be understood through reflecting both on our patron saint, John the Baptist, and on the Seven Sacred Spaces of faithful Christian communities. For us, it is a call to holy hospitality, through which we point others to follow Jesus more closely.

Our desire is that everyone who lives, works, shops or visits in central Cardiff, should know themselves invited and welcomed to enter St John's, and within should find an opportunity to encounter the living God, and so leave having been encouraged to take a further step on their pilgrim journey.

Canon Sarah recognises that this call to 'holy hospitality' has since provided a valuable guiding principle for engaging in a coherent way with the great range of opportunities that come before St John's. The reordering of the West Doors and entrance, with three sets of glass doors, opened for public use from 1 March 2014, has greatly enhanced the sense of openness and welcome to the city, and encouraged more visitors.

It was Canon Sarah's intention to review the existing Vision for St John's during 2020 to ensure that it was still the best understanding of St John's some 6 years after it had been adopted. This review was postponed due to the pandemic and is scheduled to take place in 2021.

Until the forced closure by the pandemic in March, the church continued to be open from 10am to 3pm, Monday to Saturday, thanks to a dedicated team of volunteers who open and close the building. The popular Café@St John's continued to be run by church volunteers Wednesday to Saturdays. It normally makes a significant contribution to the finances of St John's and also contributes to our pastoral work by providing some food and drink to homeless people who are near to St John's. It has sustained a hygiene rating of 5 stars. It was unable to operate during the periods of closure and restrictions, with loss of its benefits to the life of the church.

St John's continues to seek to grow and develop, and to play its part in the social, cultural and spiritual life of Cardiff. The church is actively committed to inclusivity among its community and by engagement with other inclusive organisations and the wider city of Cardiff. The PCC is keen to grow the number of students who worship at St John's. The liberal and careful attention to scripture, and commitment to classic Anglican Worship is seen as an attractive offering.

In normal times, large numbers of visitors - tourists and pilgrims - visit throughout the year, and various steps have been taken to enhance their engagement with all that the building offers, as both a historical site and a place of living worship. Much use is made both of the votive candle stand, and the prayer board.

St John's, particularly at the level of clergy, works closely with Eglwys Dewi Sant (with its tiny parish lying geographically entirely within St John's), as a 'mini-cluster' that in a small way reflects the Ministry Area initiative of the Diocese of Llandaff and Church in Wales. There are occasional joint social events. It is not expected by the Diocese that any further structural integration will take place.

The project to rebuild the 'Pace Vestry Block' was brought to a halt by the closure of the church due to the pandemic. In the early part of the year the Funding Committee received a report from a consultant on the prospects of raising the additional funding for the proposed new design above the funds already available. The report concluded that there was little chance of achieving financial targets. The committee considered that the whole project needed re-evaluation. Because of the church closure, no further progress was made.

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Services

Until the forced closure of the church in March 2020 due to the pandemic, the main Sunday services continued: Holy Eucharist at 10am and Evensong at 6pm. The small but faithful Sunday School, under the skilled leadership of Miss Norma Thomas, continued to join the main morning service for an 'all age' style of worship.

A busy programme of weekday services and events including:

- Monday lunchtime's 'Word for the City', with a varied programme which included a theme of Pilgrimage and Celtic Saints
- A half-hour service of Christian Mindfulness and Meditative Prayer on Tuesdays at lunchtime and at 6pm, run with support from lay members of the Diocesan Spirituality Group.
- The monthly, afternoon, 'Tuesday Group' was curtailed due to the pandemic
- Lunchtime Eucharists on Wednesdays and Fridays.
- A Chaplain (Revd Meg Underdown) available on Thursdays.

The Annual Lord Mayor's Wales National St David's Day Civic Service took place in March, but this was the last civic event able to take place before the enforced closure of the building. The last public worship took place on Sunday 15 March.

Following the closure, worship was continued by use of the internet. Each Sunday morning the Priest-in-Charge conducted a service from the vicarage at 10am which could be watched live and participated in by means of Facebook and YouTube, with a recording that was accessible by telephone an hour later. Later, weekday evening worship was conducted live at 5pm Monday-Friday using Zoom.

This pattern of worship was continued until 27 September when opening of the church for services became possible. One service a week, on Sundays at 10am, was conducted, with proper arrangements for social distancing, personal protection and sanitising. The on-line Sunday service was moved to 4pm. This continued until the church had to close again on 25 October because of further lockdown restrictions. The church opened again on November 15 and continued as previously with one weekly service in the building until December 13 after which it again had to close, and did not re-open again in the year, with internet worship only, as before.

The covid pandemic caused the church to lose all the services it normally hosts for outside organisations throughout the year, and especially its Easter worship and the many services it holds around Christmas.

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Community Engagement

St John's continues to subscribe to membership of Visit Cardiff Network, which succeeded Cardiff & Co as the city's marketing and tourism agency, and benefits from being promoted traditionally as a visitor attraction. The profile of St John's on social media is supported through Facebook and Twitter accounts, and participation in sites such as Tripadvisor, the Greater Churches Network and so forth. These supplement the redesigned website and approximately bi-monthly Journal. The communications task is also enhanced by publicity material that gives details of daily services, with regular updating to highlight particular events, on A1 Notice Boards outside church - though unfortunately these suffer vandalism from time to time.

The programme of monthly free organ concerts - an established part of Cardiff's musical life - was maintained, until the church had to close because of the pandemic, attracting audiences of around 120 plus. A series of monthly concerts by students from the Royal Welsh College of Music and Drama began at the beginning of the year but had to be cut short. For the same reason, planned concerts by other organisations also had to be cancelled. We hope that when such events can resume that we will be able to re-start the programme.

During the year, St John's supported the Citizens Cymru Wales, the local group of Citizens UK, through the membership of Llandaff Diocese; supported Cardiff Street Pastors; and gave continuing food and similar support to the Rainbow of Hope, Food Bank and Huggard charities, among others.

St John's also took part in the #LoveChristmas project whereby £2,000 of grant funding was obtained from a national ecumenical group of churches and The Church Revitalisation Trust, which enabled us to provide; £1,000 to The Huggard Centre to provide Christmas lunch to their residents; £760 to Cardiff Women's Aid to provide 76 x £10 Gift Parcels for their service users; and £240 to BAWSO who provide help to members of the BAME community who have experienced domestic violence, to provide 24 x £10 Gift Parcels for their service users.

School

The Parish maintains links with Tredegarville School through the Chair of Governors, Mr Evan Chapman, who is also St John's PCC Secretary, and Churchwarden and is their Chair of Governors.

The year ahead

The church became a registered charity, under the name of The Parochial Church Council of the City Parish of St John the Baptist, Cardiff on 8 January 2020. The charity registration number is 1187259.

The coming year is expected to see further implementation of the priority areas identified through the Parish Development Plan. Among these, work will continue in taking forward the proposals to replace the Pace Vestry. Efforts will continue to be made to raise the profile and attract new worshippers. The members of our community are resourceful, warm, friendly and generous with their time. We will need to continue to harness their energy in order to progress in our mission and to serve the people of Cardiff in the years ahead.

At the time of writing, the Coronavirus pandemic and associated restrictions have meant the closure of the church and coffee shop. The PCC are closely monitoring the situation and have taken steps to minimise the financial impact. As noted above, Canon Sarah will instigate a review of our Vision as adopted in 2016 and it is expected that the PCC and Parish will begin a strategic and planned re-launch of our Mission and Ministry.

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

Financial position

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £133,906 resources came in (2019: £98,841) and a total of £81,248 (2019: £359,446) was spent. This gave a net surplus of £59,489 (2019: deficit of £247,380). The balance of funds brought forward was £252,171 and this gave a net total of £311,660. This is represented by £187,980 of unrestricted funds and £123,680 of restricted funds.

Whilst regular giving has continued since the year end, the PCC are fully aware of the uncertainty resulting from the Coronavirus pandemic and feel it prudent to hold extra reserves in light of this.

The PCC are satisfied that despite the Coronavirus pandemic, it is appropriate for the company's financial statements to be prepared on a going concern basis. The pandemic has resulted in a number of uncertainties arising and the PCC have taken steps to minimise the effect on the church and will continue to do so. In the circumstances they have concluded that no adjustments are required to the financial statements at this time.

The trustees have no material interest in the charity's transactions.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the PCC consider how planned activities will contribute to the aims and objectives they have set.

In recent times the church has benefited from donations towards general upkeep, and also specifically for the restoration of the organ. The City Parish of St John the Baptist is of benefit to the public in being a place of worship; and additionally, it has a tearoom open daily to the public, and also holds Sunday schools and public concerts. The church is a building of historic and architectural importance and is open daily to visitors.

Risk review

The PCC has conducted its own review of the major risks to which the Parish is exposed, and systems have been established to mitigate those risks. The systems are periodically reviewed to ensure that they still meet the needs of the Parish.

Investment policy

The PCC is liable to make any investment that it sees fit, in accordance with the regulations of the Church in Wales. The Representative Body of the Church in Wales holds the investments on behalf of the Parish.

The PCC will utilise such reserve income as is available from time to time to finance any unforeseen contingency that is not already covered in the current budget provision.

Any monies allocated to reserve capital will be invested until such time as a major building programme is found necessary.

Reserves policy

It is the policy of the Parish to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover administration and support costs of the Parish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Constitution

The City Parish of St John the Baptist, Cardiff, is in the Area Deanery of Cardiff, in the Archdeaconry of Llandaff, in the Church in Wales diocese of Llandaff. It exists to advance the Christian religion wherever it is given opportunity to do so.

It was created by Episcopal Decree on 1 January 2007, when the Rectorial Benefice of Central Cardiff was dissolved, and the new Parishes of Cathays and St John's City Parish created out of the former parochial area.

The original Cardiff Central Parish Mission Statement devised and agreed in autumn 2003, was confirmed and adopted by the inaugural General meeting of the new Parish, held on 21 January 2007. It declares:

"Our purpose as people and ministers of the parish is to sustain a pattern of worship and teaching that meets the pastoral needs of our situation, making the best use we can of our buildings, opening them for activities that serve the purpose of community-building, and the proclamation of the Gospel of Jesus Christ."

During 2014 the Parish clarified the vision at the heart of this Purpose, summed up as a call to offer 'Holy Hospitality'. This is reflected in verses from St Paul: 'Extend hospitality to strangers ... Welcome one another, therefore, just as Christ has welcomed you, for the glory of God' (Romans 12:13, 15:7).

Standing at the heart of Cardiff's city centre the ancient church of St John the Baptist is one of the principal churches of the diocese, with an historic role in the life of the public institutions and businesses in the capital city of Wales.

Church

Under the pastoral leadership of the Priest in Charge, the Assistant Curate, and elected officers, the congregation of the City Parish of St John the Baptist serves Cardiff city centre. The Parish comprises an area above Bridge Street and Caroline Street, part of Canton east of Cathedral Road, extending through Cathays Park up North Road as far as the bridge crossing the Taff Vale railway line. This forms the East side boundary with the Parish of Cathays, extending southwards as far as Richmond Road, taking in the Tredegarville district of lower Cathays, bounded by St Peter's Street and City Road, extending down Glossop Road to include West Adamsdown..

School

There is a Church in Wales Voluntary Aided Primary School in the Parish: Tredegarville School (including a Nursery unit), Glossop Road, Adamsdown. The worshipping life of the school continues to be under the care of the Vicar of St Germans, since the school's catchment area very largely falls within that parish. The position of Chair of Governors became vacant in mid-2016, with Mr Evan Chapman serving as acting Chair. Mr Chapman was appointed Chair of Governors in September 2016. Mrs Emma Laing took up her post as head teacher early in 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1187259

Principal address

St John the Baptist Parish Church
St John Street
Cardiff
CF10 1GL

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Clergy

Priest-in-Charge

Revd Sarah Jones
Revd Lorna Hanney Assistant Curate

Parochial Church Council

Churchwardens

Mr E Chapman (to November 2020)
Miss R Livingstone
Mr Q Sandifer (from November 2020)

Hon. Secretary

Mr E M Chapman

Hon. Treasurer

Mr R J Hall

Elected Members: Anne Botterill*, Ciaran Caple-Williams, Evan Chapman, Richard Hall, Vanessa Hall, Glenys Hearne (Co-opted), Lorna Hanney, Ruth Livingstone, Quentin Sandifer*, Tayo Sanwo, Ross Pilliner (Ret'd Nov. 2020), Norma Thomas, Andrew Wilcock, Janet Williams.

(* From November 2020)

Independent examiner

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Bankers

Lloyds TSB Bank plc
31 Queen Street
Cardiff

Architect

Amanda Needham RIBA MSc Cons AABC EASA
Volute Architects Limited
22 Merton Green
Caerwent
Monmouthshire
NP26 5AT

Approved by order of the Board of Trustees on and signed on its behalf by:

.....
Mr E M Chapman – PCC Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

Independent examiner's report to the trustees of The Parochial Church Council of The City Parish of St John The Baptist, Cardiff

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of The City Parish of St John The Baptist, Cardiff (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date:

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|------------------------------------|-------|------------------------|-----------------------|--------------------------|--------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 44,153 | 53,040 | 97,193 | 68,450 |
| Charitable activities | 6 | | | | |
| Religious activities | | 31,467 | - | 31,467 | 5,298 |
| Other trading activities | 4 | 3,878 | - | 3,878 | 22,160 |
| Investment income | 5 | <u>749</u> | <u>619</u> | <u>1,368</u> | <u>2,933</u> |
| Total | | 80,247 | 53,659 | 133,906 | 98,841 |
| EXPENDITURE ON | | | | | |
| Raising funds | 7 | 929 | - | 929 | 5,773 |
| Charitable activities | 8 | | | | |
| Religious activities | | <u>79,525</u> | <u>794</u> | <u>80,319</u> | <u>353,673</u> |
| Total | | 80,454 | 794 | 81,248 | 359,446 |
| Net gains/(losses) on investments | | <u>6,831</u> | <u>-</u> | <u>6,831</u> | <u>13,225</u> |
| NET INCOME/(EXPENDITURE) | | 6,624 | 52,865 | 59,489 | (247,380) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 181,356 | 70,815 | 252,171 | 499,551 |
| TOTAL FUNDS CARRIED FORWARD | | <u>187,980</u> | <u>123,680</u> | <u>311,660</u> | <u>252,171</u> |

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**BALANCE SHEET
AT 31 DECEMBER 2020**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2020 Total funds £ | 2019 Total funds £ |
|--|-------|------------------------|-----------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Investments | 13 | 105,254 | - | 105,254 | 98,423 |
| CURRENT ASSETS | | | | | |
| Cash at bank | | 84,371 | 123,680 | 208,051 | 155,393 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (1,645) | - | (1,645) | (1,645) |
| NET CURRENT ASSETS | | <u>82,726</u> | <u>123,680</u> | <u>206,406</u> | <u>153,748</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>187,980</u> | <u>123,680</u> | <u>311,660</u> | <u>252,171</u> |
| NET ASSETS | | <u>187,980</u> | <u>123,680</u> | <u>311,660</u> | <u>252,171</u> |
| FUNDS | 15 | | | | |
| Unrestricted funds | | | | 187,980 | 181,356 |
| Restricted funds | | | | <u>123,680</u> | <u>70,815</u> |
| TOTAL FUNDS | | | | <u>311,660</u> | <u>252,171</u> |

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Mr E M Chapman – PCC Secretary

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. STATUTORY INFORMATION

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is that of religious activities.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

There have been no material departures from Financial Reporting Standard 102.

Small charity concession

The charity has taken advantage of the concession available to smaller charities that are not subject to a statutory audit given in the Statement of Recommended Practice. It has not analysed either resources expended or incoming resources by activity categories within the Statement of Financial Activities.

Going concern

The financial statements have been prepared on a going concern basis. The Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that The City Parish of St John The Baptist will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result, the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income is recognised on a receivable basis.

It is not the policy of the charity to show income net of expenditure.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials.

Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors

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

Significant accounting judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

The preparation of the financial statements requires management to make estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, be likely to differ from the related actual results. No estimates or assumptions have been identified that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3. DONATIONS AND LEGACIES

| | 2020 | 2019 |
|----------------------------|---------------|---------------|
| | £ | £ |
| Donations and appeals | 5,788 | 27,547 |
| Stewardship income | 24,313 | 12,330 |
| Gift aid and VAT recovered | 45,503 | 10,619 |
| Legacies | 17,476 | 5,000 |
| Collections | 3,461 | 8,654 |
| Votive candles | 652 | 4,300 |
| | <u>97,193</u> | <u>68,450</u> |

4. OTHER TRADING ACTIVITIES

| | 2020 | 2019 |
|-----------------------|--------------|---------------|
| | £ | £ |
| Coffee shop income | 3,443 | 18,561 |
| Concert fees and rent | 435 | 2,525 |
| Library path rent | - | 1,074 |
| | <u>3,878</u> | <u>22,160</u> |

5. INVESTMENT INCOME

| | 2020 | 2019 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Deposit account interest | <u>1,368</u> | <u>2,933</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
 KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 FOR THE YEAR ENDED 31 DECEMBER 2020

6. INCOME FROM CHARITABLE ACTIVITIES

| | 2020 £ | 2019 £ |
|-------------------|---------------|--------------|
| Services and fees | 35 | 1,136 |
| Other income | 13,676 | 4,162 |
| Grants | <u>17,756</u> | <u>-</u> |
| | <u>31,467</u> | <u>5,298</u> |

7. RAISING FUNDS

Other trading activities

| | 2020 £ | 2019 £ |
|-----------|------------|--------------|
| Purchases | <u>929</u> | <u>5,773</u> |

8. CHARITABLE ACTIVITIES COSTS

| | Direct costs (See note 9) £ | Support costs (See note 10) £ | Totals £ |
|----------------------|-----------------------------------|-------------------------------------|---------------|
| Religious activities | <u>79,299</u> | <u>1,020</u> | <u>80,319</u> |

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2020 £ | 2019 £ |
|-------------------------------------|---------------|----------------|
| Church maintenance (Fabric fund) | 794 | 276,486 |
| Church maintenance and requisites | 4,757 | 4,645 |
| Light, heat and water | 7,583 | 10,270 |
| Telephone | 1,181 | 705 |
| Postage, stationery and advertising | 499 | 3,158 |
| Donations | 3,200 | 1,200 |
| Parish share | 42,873 | 37,240 |
| Insurances | 4,346 | 3,468 |
| Clergy and Lay wages and costs | 13,081 | 13,001 |
| Organist | 970 | 2,480 |
| Bank charges | <u>15</u> | <u>-</u> |
| | <u>79,299</u> | <u>352,653</u> |

10. SUPPORT COSTS

| | Governance costs £ |
|------------------------------|--------------------------|
| Independent examination fees | <u>1,020</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
 KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 FOR THE YEAR ENDED 31 DECEMBER 2020

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

During the year expenses were reimbursed totalling £2,808 (2019: £4,667) to two members of the Parochial Church Council (2019: six).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|--|-----------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 46,665 | 21,785 | 68,450 |
| Charitable activities | | | |
| Religious activities | 5,011 | 287 | 5,298 |
| Other trading activities | 21,086 | 1,074 | 22,160 |
| Investment income | <u>1,341</u> | <u>1,592</u> | <u>2,933</u> |
| Total | 74,103 | 24,738 | 98,841 |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | 5,773 | - | 5,773 |
| Charitable activities | | | |
| Religious activities | <u>77,187</u> | <u>276,486</u> | <u>353,673</u> |
| Total | 82,960 | 276,486 | 359,446 |
| Net gains/(losses) on investments | <u>13,225</u> | <u>-</u> | <u>13,225</u> |
| NET INCOME/(EXPENDITURE) | 4,368 | (251,748) | (247,380) |
| Transfers between funds | <u>(60,742)</u> | <u>60,742</u> | <u>-</u> |
| Net movement in funds | (56,374) | (191,006) | (247,380) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 237,730 | 261,821 | 499,551 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS CARRIED FORWARD | <u>181,356</u> | <u>70,815</u> | <u>252,171</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
 KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 FOR THE YEAR ENDED 31 DECEMBER 2020

13. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|---------------------------|------------------------------|
| MARKET VALUE | |
| At 1 January 2020 | 98,423 |
| Revaluations | <u>6,831</u> |
| At 31 December 2020 | <u>105,254</u> |
| NET BOOK VALUE | |
| At 31 December 2020 | <u>105,254</u> |
| At 31 December 2019 | <u>98,423</u> |

There were no investment assets outside the UK.

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|-----------------|--------------|--------------|
| Other creditors | <u>1,645</u> | <u>1,645</u> |

15. MOVEMENT IN FUNDS

| | At 1/1/20 £ | Net movement in funds £ | At 31/12/20 £ |
|----------------------------------|----------------|-------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 181,356 | 6,624 | 187,980 |
| Restricted funds | | | |
| St John Window Fund | 4,264 | - | 4,264 |
| St Johns Bell Restoration | 7,078 | 11 | 7,089 |
| St John Community Research Grant | 4,083 | - | 4,083 |
| St John Fabric | 2,851 | 52,760 | 55,611 |
| St John Legacy Fund | 5,425 | 19 | 5,444 |
| St Johns Organ Fund | 45,897 | 75 | 45,972 |
| St Johns Restoration Appeal | <u>1,217</u> | <u>-</u> | <u>1,217</u> |
| | <u>70,815</u> | <u>52,865</u> | <u>123,680</u> |
| TOTAL FUNDS | <u>252,171</u> | <u>59,489</u> | <u>311,660</u> |

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
 KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
 FOR THE YEAR ENDED 31 DECEMBER 2020

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 80,247 | (80,454) | 6,831 | 6,624 |
| Restricted funds | | | | |
| St Johns Bell Restoration | 11 | - | - | 11 |
| St John Fabric | 53,554 | (794) | - | 52,760 |
| St John Legacy Fund | 19 | - | - | 19 |
| St Johns Organ Fund | 75 | - | - | 75 |
| | 53,659 | (794) | - | 52,865 |
| TOTAL FUNDS | <u>133,906</u> | <u>(81,248)</u> | <u>6,831</u> | <u>59,489</u> |

Comparatives for movement in funds

| | At 1/1/19 £ | Net movement in funds £ | Transfers between funds £ | At 31/12/19 £ |
|----------------------------------|----------------|-------------------------------|---------------------------------|------------------|
| Unrestricted Funds | | | | |
| General fund | 237,730 | 4,368 | (60,742) | 181,356 |
| Restricted Funds | | | | |
| St John Window Fund | 4,262 | 2 | - | 4,264 |
| St Johns Bell Restoration | 7,220 | (142) | - | 7,078 |
| St John Community Research Grant | 4,083 | - | - | 4,083 |
| St John Fabric | 75,464 | (252,355) | 179,742 | 2,851 |
| St John Legacy Fund | 123,906 | 519 | (119,000) | 5,425 |
| St Johns Organ Fund | 45,670 | 227 | - | 45,897 |
| St Johns Restoration Appeal | 1,216 | 1 | - | 1,217 |
| | 261,821 | (251,748) | 60,742 | 70,815 |
| TOTAL FUNDS | <u>499,551</u> | <u>(247,380)</u> | <u>-</u> | <u>252,171</u> |

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Gains and losses £ | Movement in funds £ |
|-----------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 74,103 | (82,960) | 13,225 | 4,368 |
| Restricted funds | | | | |
| St John Window Fund | 2 | - | - | 2 |
| St Johns Bell Restoration | 156 | (298) | - | (142) |
| St John Fabric | 23,833 | (276,188) | - | (252,355) |
| St John Legacy Fund | 519 | - | - | 519 |
| St Johns Organ Fund | 227 | - | - | 227 |
| St Johns Restoration Appeal | <u>1</u> | <u>-</u> | <u>-</u> | <u>1</u> |
| | 24,738 | (276,486) | - | (251,748) |
| | <u>98,841</u> | <u>(359,446)</u> | <u>13,225</u> | <u>(247,380)</u> |
| TOTAL FUNDS | | | | |

St John's Restoration Appeal fund represents funds held for the on-going restoration of the church.

St John's Organ Fund is held to repair and maintain the organ.

St John's Fabric Account is used to repair the church building.

St John's Legacy Fund was created as a direct result of the freegard legacy and it has been used for the maintenance and upkeep of St John's.

St John's Bell Restoration Fund is held to maintain and repair the church's peal of bells.

St John's Window Fund is held for the protection and upkeep of the stained-glass windows of the church.

St John's Community Research Grant can be used at their discretion for an appropriate purpose.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020 that required disclosure.

17. INVESTMENTS

Investments are included at market value at the balance sheet date. Realised and unrealised gains or losses on investments are shown separately on the face of the statement of financial activities.

Investment income is recognised on a receivable basis.

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
 KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020 £ | 2019 £ |
|-------------------------------------|---------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations and appeals | 5,788 | 27,547 |
| Stewardship income | 24,313 | 12,330 |
| Gift aid and VAT recovered | 45,503 | 10,619 |
| Legacies | 17,476 | 5,000 |
| Collections | 3,461 | 8,654 |
| Votive candles | <u>652</u> | <u>4,300</u> |
| | 97,193 | 68,450 |
| Other trading activities | | |
| Coffee shop income | 3,443 | 18,561 |
| Concert fees and rent | 435 | 2,525 |
| Library path rent | <u>-</u> | <u>1,074</u> |
| | 3,878 | 22,160 |
| Investment income | | |
| Deposit account interest | 1,368 | 2,933 |
| Charitable activities | | |
| Services and fees | 35 | 1,136 |
| Other income | 13,676 | 4,162 |
| Grants | <u>17,756</u> | <u>-</u> |
| | <u>31,467</u> | <u>5,298</u> |
| Total incoming resources | 133,906 | 98,841 |
| EXPENDITURE | | |
| Other trading activities | | |
| Coffee shop purchases | 929 | 5,773 |
| Charitable activities | | |
| Church maintenance (Fabric fund) | 794 | 276,486 |
| Church maintenance and requisites | 4,757 | 4,645 |
| Light, heat and water | 7,583 | 10,270 |
| Telephone | 1,181 | 705 |
| Postage, stationery and advertising | 499 | 3,158 |
| Donations | 3,200 | 1,200 |
| Parish share | 42,873 | 37,240 |
| Insurances | 4,346 | 3,468 |
| Clergy and Lay wages and costs | 13,081 | 13,001 |
| Organist | 970 | 2,480 |
| Bank charges | <u>15</u> | <u>-</u> |
| | 79,299 | 352,653 |
| Support costs | | |

This page does not form part of the statutory financial statements

THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
KNOWN AS THE CITY PARISH OF ST JOHN THE BAPTIST CARDIFF

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | 2020 £ | 2019 £ |
|---|----------------------|-------------------------|
| Governance costs | | |
| Examination fee | <u>1,020</u> | <u>1,020</u> |
| Total resources expended | <u>81,248</u> | <u>359,446</u> |
| Net income/(expenditure) before gains and losses | 52,658 | (260,605) |
| Realised recognised gains and losses | | |
| Realised gains/(losses) on fixed asset investments | <u>6,831</u> | <u>13,225</u> |
| Net income/(expenditure) | <u><u>59,489</u></u> | <u><u>(247,380)</u></u> |

This page does not form part of the statutory financial statements
