

**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
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CARDIFF
County of Cardiff
CF23 8RS

**THE PAROCHIAL CHURCH COUNCIL OF THE CITY PARISH OF ST JOHN THE BAPTIST, CARDIFF
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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**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.

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**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.

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**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 (Rev'd 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.

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**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.

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

		Unrestricted fund	Restricted funds	2020 Total funds	2019 Total funds
	Notes	£	£	£	£
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
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**BALANCE SHEET
AT 31 DECEMBER 2020**

		Unrestricted fund	Restricted funds	2020 Total funds	2019 Total funds
	Notes	£	£	£	£
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
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**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
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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	<u>237,730</u>	<u>261,821</u>	<u>499,551</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
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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
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**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	1	-	-	1
	24,738	(276,486)	-	(251,748)
TOTAL FUNDS	<u>98,841</u>	<u>(359,446)</u>	<u>13,225</u>	<u>(247,380)</u>

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
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**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	652	4,300
	97,193	68,450
Other trading activities		
Coffee shop income	3,443	18,561
Concert fees and rent	435	2,525
Library path rent	-	1,074
	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	17,756	-
	31,467	5,298
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	15	-
	79,299	352,653
Support costs		

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

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