

**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**

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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

Rev. 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		<u>66,839</u>	<u>9,825</u>	<u>-</u>	<u>76,664</u>	<u>80,319</u>
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>

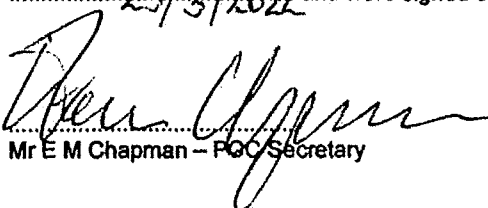
The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2021**

		Unrestricted funds	Restricted funds	Endowment fund	2021 Total funds	2020 Total funds as restated
	Notes	£	£	£	£	£
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	-	929

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Religious activities	75,644	1,020	76,664

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
	75,644	79,299

10. SUPPORT COSTS

	Governance costs
	£
Religious activities	1,020

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).

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

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	<u>79,525</u>	<u>794</u>	<u>-</u>	<u>80,319</u>
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	311,660	248,622	-	560,282

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	301,323	(76,664)	23,963	248,622

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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.