

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Revd. David Chesters, OBE - The Rector
and Chairman of the PCC

Ms R Barlow

Mr K Allen

Mr J Temple

Mr D Rogers

Ms S Hodson

Mr M F Shobbrook

Mr B Wilson

Mr T Wilson

Ms B Fairley

Ms O Nyakatawa

Ms P Corner

Mr M Probert

Mr S Oliver

Charity number

1144003

Independent examiner

Mitchell Charlesworth LLP

24 Nicholas Street

Chester

CH1 2AU

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees present their report and financial statements for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2016)"

Objectives and activities

The Parish has a prime responsibility, within the unity of the Universal Church, to worship Almighty God and to proclaim and witness to His reconciling love.

The Church encourages all its members to:

- deepen their Christian understanding;
- grow and live in Faith;
- increase in awareness and fulfilment of their own ministry and service;
- share their faith with others so that they too, may know Christ;

In keeping with Christ's teaching we shall encourage Christian giving so that God's work may be resourced by God's people; giving that is generous, regular, budgeted, proportionate, sacrificial and offered prayerfully and cheerfully.

The Parish will continue to seek, welcome and encourage newcomers and visitors to its churches and to the Parish, to help those in need and to develop ecumenical relations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake for the public benefit.

Achievements and performance

Achievements and performance for the year have remained in line with the previous year. Church attendances did not decline significantly during this period. The St John's project continues to welcome a large number of visitors throughout the year. The links with the University Free School have strengthened, with the school choir taking part in the annual carol service at Christmas. Further details are in the Rector's report.

Financial review

The 2019 financial year resulted in a surplus of £15,425 (2018 surplus - £65,826) .

Reserves of £59,469 (2018 - £56,036) on unrestricted funds are sufficient to cover three months' normal expenditure and are considered the minimum safe amount.

Restricted funds are maintained in accordance with the Trusts under which they are held.

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are unrestricted.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how the funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the Charity to cover most unforeseen costs.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The quota or parish share due to The Church of England unpaid at the year end was £20,092 (2018- £nil).

The plan for future periods is to continue and further its objectives and activities as described in the note above.

Structure, governance and management

Committees

- The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parist Church of St. John the Baptist Church, Vicars Lane, Little St. John Street, Chester, CH1 1SN. The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.
- The Parochial Church Council meets regularly and attends to the management and control of the Parish.
- A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.
- There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

Membership

The Appointment of the PCC members is governed by and set out in the Church Representation Rules.

Those who served during the year to 31st December 2019 were:

The Rector who is the Chairman of the PCC	Revd. David Chesters, OBE.
The Wardens	Blair Wilson; Malcolm Probert; Simon Oliver
The Deputy Wardens	Mike Shobbrook; David Rogers
The Readers	Keith Allen
Secretary	Rachel Barlow, Gill Hopkins
Treasurer	John Temple
Electoral Roll Officer	Blair Wilson
Deanery Synod Representatives	Rachel Barlow
Elected Members	Sheila Cross; Sue Hodson; Gill Wilson; Gill Hopkins; Thomas Wilson; Bridget Fairley; Ottilia Nyakatawa

The PCC met Five times during the period.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Revd. David Chesters, OBE - The Rector and Chairman
of the PCC

Ms R Barlow

Mr K Allen

Ms G Hopkins (Deceased 12 November 2019)

Mr J Temple

Mr D Rogers

Ms G Wilson (Deceased 30 January 2020)

Ms S M Cross (Deceased 28 June 2019)

Ms S Hodson

Mr M F Shobbrook

Mr B Wilson

Mr T Wilson

Ms B Fairley

Ms O Nyakatawa

Ms P Corner

Mr M Probert

Mr S Oliver

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Rector's Report for the year ending 31 December 2019

Sadly, I open this report by formally announcing the loss in 2019 of three very special members of our Congregation namely; John Maddock, Sheila Cross and Gill Hopkins. When we link John, Sheila and Gill to other deaths in recent years namely Mary Lees, Shirley Rider and Fred Harrison; and as I work on this report we have also now lost Gilly Wilson; all in all a tremendous loss to the Parish.

Canon Tony Boyd is still not 100% fit and we remain both prayerful and hopeful that he is now on the road to recovery and has been able to celebrate the Eucharist with assistance. We are grateful for Fr. Andrew's support and to refresh your memory as I did last year he is a retired priest from Blackburn Diocese and who like me, trained partially with the Monastic Community of the Resurrection at Mirfield in Yorkshire; and is a Trustee of the English and foundational arm of the Society of St John the Evangelist based in Cambridge Massachusetts in the United States of America. We were also again supported, as in previous years, by the Reverend George Evans, who although a retired Methodist Presbyterian, we all call Father George, and is a mainstay of the Clergy Team. We also owe a debt of gratitude to our Reader Keith Allen and of course Penny his wife who has joined our Choir.

As last year I must record a huge debt of gratitude to my Wardens Simon and Malcom who have pulled out every stop imaginable to bolster St John's, bring it into the 21st Century and make it available and wanted by the wider community. The PCC as always have been very supportive and given that we no longer have a 'home' after losing the Church Hall – taken back by the Trustees of the Westminster Estate we have perforce needed to meet in Church then in the Rectory and latterly in the Board Room of the Grosvenor Park Church of England Academy offices. I record my thanks to the Standing Committee of Wardens and our Treasurer John Temple (thank you John for all that you do) and Gill Hopkins our PCC Secretary (RIP) who worked so hard getting the Agenda and Minutes together for our Meetings; and towards the end of the year to Blair Wilson who has acted as our PCC Secretary in Gill's absence.

Last but not least to our thanks to our Organist Jeremy and Felix our Organ Scholar and a very dedicated Choir. I am of course supported by our Parish Administrator Loraine who works tirelessly behind the scenes to make things run as smoothly as possible.

In 2019, there were larger congregations at both Easter and Christmas Services; including Easter Eve and the Midnight Mass, all other services more than held their own. I must mention the two services on Ash Wednesday when the combined attendance exceeded 100. (to be precise 107 people including 22 Children were Ashed. Not only was the Carol Service pattern of 2016, 2017 and 2018 continued again this year, that is by increased numbers but with the School Carol Service and that of the City Club, both of which also saw increased attendance; but in addition we had a Carol Concert with the NHS Choir and the Chester Male Voice Choir, making Christmas 2019 an exceptionally busy period for us all. Bishop Peter preached his last Sermon at St John's on 23 June (St John's Sunday) prior to his retirement. Two additional Services which are traditional at St John's, namely the Holocaust Service on 27 January and the Poppy Service on 1 September were well attended

The number of Weddings in 2019 was down on previous years and for no apparent reason. Baptisms and Funerals remained the same, and I am pleased with the number of babies who do come to the Font. I have mentioned Funerals and the loss to the Parish of so many good people

As I reported two years ago, the School (The University Church Free School) attached to St John's moved from an informal act of worship to a much more formalised structure which met with considerable approval by teachers and pupils. However, as I reported last year the University lost the 'franchise' and on 1 December 2018 the School became the Grosvenor Park Church of England Academy tied to St John's. Following these changes, the Schools Services have increased and we have let the Children devise their own on two occasions, that experiment will continue in 2020. Following discussions with the School; depending on circumstances Confirmation Classes will be held in 2020. I have been appointed as both Chaplain and Governor of the School.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

On the Secular side as I reported last year we received a shock from the Organiser of the Minstrels Court who decided for reasons quite unconnected with us or the Court to withdraw from organising events in Chester. Fortunately, our Living History Organiser Cormac Bowell took over and both Living History and the Minstrels Court in 2019 were great successes. We upheld our musical tradition with the St John's Festival Orchestra Concerts, Wednesday's at One and Charity Concerts.

The St John's Project is one of the lynch-pins of the Parish and can only do its sterling work in raising money for St John's and showing our many visitors the history of the Church, because of the commitment of its Volunteers headed by Gill Hopkins and Loraine Chesters, but we do need more Volunteers. Gill Hopkins' death has dealt the Project a tremendous blow and we really do need more volunteers to assist Loraine in running this important part of Parish life.

The Parish is very much indebted to the Society of St John the Evangelist of Cambridge Massachusetts who through the good offices of Fr Andrew who pointed us in the right direction, part fund the Salary of the Parish Administrator under a 'three year' contract.

Finally, a big thank you to the Parish.

Revd. David Chesters, OBE. Rector

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Mr M Probert

Dated: 11 October 2020

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist, Chester. (the charity) for the year ended 31 December 2019.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Mr Marlon Armstrong FCCA
Mitchell Charlesworth LLP
24 Nicholas Street
Chester
CH1 2AU



Dated: 11 October 2020

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
	Notes						
Income from:							
Donations and legacies	3	33,939	65,000	98,939	34,726	73,000	107,726
Charitable activities	4	40,914	-	40,914	48,109	19,820	67,929
Investments	5	523	47	570	759	21	780
Total income		75,376	65,047	140,423	83,594	92,841	176,435
Expenditure on:							
Charitable activities	6	72,813	53,055	125,868	96,174	14,854	111,028
Net gains/(losses) on investments	10	870	-	870	419	-	419
Net movement in funds		3,433	11,992	15,425	(12,161)	77,987	65,826
Fund balances at 1 January 2019		56,036	291,576	347,612	68,197	213,589	281,786
Fund balances at 31 December 2019		59,469	303,568	363,037	56,036	291,576	347,612

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Investments	11		-		6,459
Current assets					
Debtors	12	7,233		4,871	
Cash at bank and in hand		362,366		345,293	
		<u>369,599</u>		<u>350,164</u>	
Creditors: amounts falling due within one year					
	13	(6,562)		(9,011)	
Net current assets			363,037		341,153
Total assets less current liabilities			<u>363,037</u>		<u>347,612</u>
Income funds					
Restricted funds	14		303,568		291,576
Unrestricted funds			59,469		56,036
			<u>363,037</u>		<u>347,612</u>

The financial statements were approved by the Trustees on 11 October 2020

Mr J Temple
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of Chester St Peter with St John (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.4 Incoming resources

Voluntary income and capital sources:

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under pledges is recognised only when received.

Income Tax recoverable on covenants or gift aid donations is recognised when received. Claims for recovery are made annually.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Funds raised by the fete, garden party and similar events are accounted for gross.

Sales of books and magazines from the Church bookstall are accounted for gross.

Other ordinary income:

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments

Realised gains and losses are recognised when investments are sold.

Unrealised gains and losses are accounted for on revaluation of investments at market value at 31st December.

Shop Income

Income relating to the the shop is recognised when received by the PCC.

1.5 Resources expended

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the Church

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31st December is noted in these accounts as an optional (though not a legal) liability and is not shown as a creditor in the Balance Sheet.

Shop Expenditure

Expenditure relating to the the shop is recognised when paid by the PCC. No value has been attached to items donated for resale in the shop.

1.6 Fixed asset investments

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, CHESTER.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2019 £	2019 £	2019 £	2018 £	2018 £	2018 £
Donations and gifts	33,939	53,000	86,939	34,726	61,000	95,726
Administration grant	-	12,000	12,000	-	12,000	12,000
	<u>33,939</u>	<u>65,000</u>	<u>98,939</u>	<u>34,726</u>	<u>73,000</u>	<u>107,726</u>
Donations and gifts						
Planned giving - Tax efficient	14,984	-	14,984	15,607	-	15,607
Planned giving - Income tax recovered	6,541	-	6,541	4,502	-	4,502
Collections (open plate) at all services	2,975	-	2,975	3,320	-	3,320
Donations - Individuals	2,350	53,000	55,350	2,371	61,000	63,371
Donations - Boxes and candles	7,089	-	7,089	8,926	-	8,926
	<u>33,939</u>	<u>53,000</u>	<u>86,939</u>	<u>34,726</u>	<u>61,000</u>	<u>95,726</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities

	2019	2018
	£	£
Fetes and other events	1,779	996
Music at St. John's	3,243	3,490
Books, shop and cafe	33,595	40,143
Fees	2,297	3,480
Settlements	-	19,820
	<u>40,914</u>	<u>67,929</u>
Analysis by fund		
Unrestricted funds	40,914	48,109
Restricted funds	-	19,820
	<u>40,914</u>	<u>67,929</u>

5 Investments

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
Interest receivable	523	47	570	759	21	780
	<u>523</u>	<u>47</u>	<u>570</u>	<u>759</u>	<u>21</u>	<u>780</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

6 Charitable activities

	2019	2018
	£	£
Staff costs	3,423	3,200
Diocesan quota	19,494	38,619
Church running expenses	13,352	12,901
Church maintenance	44,958	8,102
Administration expenses	12,000	12,000
Service costs	221	275
Church hall running expenses	-	19
Organist and musician fees	1,286	1,048
Rectory	3,242	5,596
Advertising	361	912
Annual church fees	852	1,422
Other expenses	259	330
Bookstall and shop	14,255	20,193
Subscriptions	763	-
Music at St Johns	2,593	2,522
Other charitable expenditure	202	1,232
	<u>117,261</u>	<u>108,371</u>
Share of governance costs (see note 7)	8,607	2,657
	<u>125,868</u>	<u>111,028</u>
Analysis by fund		
Unrestricted funds	72,813	
Restricted funds	53,055	
	<u>125,868</u>	
For the year ended 31 December 2018		
Unrestricted funds		96,174
Restricted funds		14,854
		<u>111,028</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Support costs

	Support costs	Governance costs	2019	Support costs	Governance costs	2018
	£	£	£	£	£	£
Accountancy fees	-	1,320	1,320	-	1,350	1,350
Printing, postage and stationery	-	2,540	2,540	-	112	112
Phone	-	489	489	-	220	220
Tax/Payroll	-	4,258	4,258	-	975	975
	—	—	—	—	—	—
	-	8,607	8,607	-	2,657	2,657
	====	====	====	====	====	====
Analysed between Charitable activities	-	8,607	8,607	-	2,657	2,657
	====	====	====	====	====	====

8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

9 Employees

Number of employees

The average monthly number employees during the year was 2.

	2019 Number	2018 Number
Administrator, Caretaker & Organist	2	2
	====	====

Employment costs

	2019 £	2018 £
Wages and salaries	3,423	3,200
	====	====

The PCC gratefully acknowledge financial support from the fellowship of St John (UK) Trust Association, charity no. 289862 for part funding of the parish administrator by £12,000. This has allowed the administration hours to be increased to further support the rector and parish activity.

There were no employees whose annual remuneration was £60,000 or more.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Revaluation of investments	-	(99)
Gain/(loss) on sale of investments	870	518
	<u>870</u>	<u>419</u>
	<u><u>870</u></u>	<u><u>419</u></u>

11 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2019	6,459
Disposals	(6,459)
	<u>-</u>
At 31 December 2019	-
	<u>-</u>
Carrying amount	
At 31 December 2019	-
	<u>-</u>
At 31 December 2018	<u><u>6,459</u></u>

Fixed asset investments revalued

12 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Other debtors	6,542	4,501
Prepayments and accrued income	691	370
	<u>7,233</u>	<u>4,871</u>
	<u><u>7,233</u></u>	<u><u>4,871</u></u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

13 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	6,562	9,011
	<u>6,562</u>	<u>9,011</u>

The quota of parish share due to The Church of England at the year end was £20,091 (2018- Nil). This amount is not a legal obligation and as such is not shown as a liability within the accounts.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

14 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 January 2018	Incoming resources	Resources expended	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 31 December 2019
	£	£	£	£	£	£	£
St John's restoration fund	158,477	80,841	(2,854)	236,463	53,047	(41,055)	248,455
CBF parish charity	55,112	-	-	55,112	-	-	55,112
The Fellowship of St John (UK) Trust Association	-	12,000	(12,000)	-	12,000	(12,000)	-
DIFFERENCE TO ANALYSE	-			1			1
	<u>213,589</u>	<u>92,841</u>	<u>(14,854)</u>	<u>291,576</u>	<u>65,047</u>	<u>(53,055)</u>	<u>303,568</u>

St John's restoration appeal - for restoration and enhancement of St Johns.

CBF parish charity - funds associated with scheme of September 2007 relating to accumulated restricted funds of the former Chester Team Parish. Held by Chester Diocesan Board of Finance as trustees.

The Fellowship of St John (UK) Trust Association- for part funding of the parish administrator.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN
THE BAPTIST, CHESTER.**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

15 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £
Fund balances at 31 December 2019 are represented by:						
Investments	-	-	-	6,459	-	6,459
Current assets/(liabilities)	59,470	303,567	363,037	49,577	291,576	341,153
	<u>59,470</u>	<u>303,567</u>	<u>363,037</u>	<u>56,036</u>	<u>291,576</u>	<u>347,612</u>

16 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The charity employs Mrs L.J. Chesters, the wife of the Rector/Chairman of Trustees. The total remuneration paid to L.J. Chesters, in respect of Administration, was £12,735 (2018-£9,335).

The Organist Mr. J. Jones is ex-officio Member of the PCC and the remuneration in respect of organist and choir master duties was £2,688 (2018-£2,730).

There was no remuneration of key management personnel during the current or prior year.