

HERTFORD ST ANDREW

Charity No 1132540

Annual Report and Financial Statements of the Parochial Church Council

for the year ended 31 December 2021

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REPORT AND FINANCIAL STATEMENTS 2021

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HONORARY TREASURER'S REPORT

This report should be read in conjunction with the Parish Annual Report, produced for circulation at the Annual General Meeting, which summarises the main activities of the parish during 2021.

The format of the accounts is the same as last year, as required by the Church Accounting Regulations 2006. The Statement of Financial Activities on page 4 summarises the income and expenditure for the year (separately detailed in Notes 2 and 3 respectively). The balance sheet on page 5 shows the assets and liabilities of the PCC and how these are apportioned between various types of fund.

Summary of 2021

The main headlines for 2021 are:

- we are reporting a deficit of £-105 this year in our general funds; this is a very positive outcome during a year where Covid lockdowns resulted in lower collections and cancelled events, specifically:
 - a. £-3.7k lost income from collections and events due to the closure of the church during the 2021 lockdowns as a result of COVID, partially offset by rental income from the St Andrew's Trust
 - b. £-1.7k additional church maintenance work including a mandatory electrical survey
 - c. £+2.0k legacy received during the year without restrictions, thus enabling the PCC to use it as support for our general funds in, what was, a difficult year
 - d. £+3.3k savings in church running costs during the church closure, increased investment income and increased fee income from weddings in 2021
- this small deficit will be covered by our existing general reserve which is now £32,900
- our designated reserves decreased during the year by £-0.4k due to expending the £-1.0k legacy for a new bench offset by planned giving for the Restoration Reserve of £+0.6k
- our restricted reserves increased during the year by £15.7k, mainly as a result of a generous £10k legacy for our Youth Work Fund and the creation of our Clock Repair Fund for which we have received grant income of £5.2k and individual donations of £0.2k
- our youth worker, Tracy, is fully funded by our congregation and St Mary's Hertingfordbury; we now have sufficient pledged funding until August 2023 as a result of the legacy above
- lost cash collections during the lockdowns in 2021 have been replaced in part by new online donations through our website, text giving during online zoom services and continued use of the contactless device at the back of the church; planned giving by standing order or online from within our congregation has decreased very slightly year on year but it is thanks to the continued generosity of our congregation that we are able to report this much better than expected deficit.

The detail for 2021

The accounts for 2021 show total income of £173,407 (2020: £153,007). Total expenditure in the year was £158,245 (2020: £154,129).

The 2021 net increase in funds of £46,618 (2020: £13,723) consists of the following:

Day to Day General Fund – net spend of £(105): As already outlined, our cash collections, planned giving and events income decreased during the year, running costs reduced during the church lockdown, we received a generous legacy, but we carried out several essential maintenance works during the year. We are planning a break even budget for 2022 which will be achievable if the church can re-open fully.

Designated Funds – net spend of £(400): We spent the £1k legacy we received in 2020 on a bench as requested and we received a further £0.6k of donations towards church restoration. The church's Restoration Reserve is currently £21,085.

Restricted Funds – net income of £15,667: this is the sum of the movement on the various restricted funds in the year. Note 11 provides the detail. We received another generous legacy towards our Youth Work and we have created two new reserves for the clock and organ repair work.

Endowment Funds – net income of £31,456: endowment funds show total gains on investments of £31,456 (2020: £14,845).

Income (Note 2):

- **Incoming resources from donors** in 2021 of £146,274 reflects the generosity of our congregation in supporting the everyday running of the church as well as raising funds for our Youth Worker and includes two legacies.
- Planned giving through the **Church Membership Fund** has decreased very slightly year on year and totalled £93,728 in 2021 (2020: £93,875) including tax to be reclaimed.
- £33,869 (including gift aid) was given to our **Youth Worker Fund** through planned giving, donations and a legacy in 2021.
- £5,392 has been raised for the Clock Repair Fund in 2021, with £5,200 coming from grants.

Expenditure (Note 3):

- The 2021 **Diocesan Parish Share** was £76,683 (2020: £80,296) and was paid in full.
- For 2022 the Parish Share decreases slightly to £76,560 a decrease of 0.16% (compared to a 2.99% decrease across the Hertford & Ware Deanery).
- The Parish Share includes two thirds of a stipend portion for our Team Vicar; the other third is paid by St Mary's Hertingfordbury.
- **Mission** giving totalled £8,526 (2020: £8,840) and this is detailed in Note 4. The PCC's policy is for mission giving of 12% of unrestricted planned giving each year.
- **Children & Youth Ministry costs** amounted to £23,714 (2020: £22,859). Tracy's role is fully funded from the generosity of our congregation, with funding secured until 2023.

Funds (Notes 10, 11 and 12):

- **Unrestricted funds** decreased by £505, due to the £-0.1k decrease in the day to day general funds, as well as a £0.4 decrease in Designated Reserves.
 - Of these unrestricted funds, £21,085 remains designated for future Restoration work as identified in the 2020 Quinquennial Report.
 - It is PCC policy to try to maintain a balance on unrestricted funds which equates to at least 12 weeks of unrestricted payments; it is held to smooth out fluctuations in cash flow and to meet emergencies. This is equivalent to £30,000. The Unrestricted General Fund is currently £32,900 and is therefore in line with this policy.
- **Restricted funds** total £46,415 (2020: £30,748) as detailed in Note 11, with the Youth Fund holding the majority of this.
- **Endowment funds** increased by £31,456 to £467,720 (2020: £436,264) due to the increase in the value of Calton Avenue and the increase in the value of investments held by the Central Board of Finance.

As always, the PCC wish to thank all those who have given financially during another difficult lockdown year, it is very much appreciated.

Debbie Hartnett - Honorary Treasurer

10th February 2022

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF HERTFORD ST ANDREW

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 4 to 13, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and Section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with the examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respects the requirements
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

John Alflatt
Independent Examiner
Dated 6th March 2022

STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31 December 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES							
Incoming resource from donors	2(a)	106,413	600	39,261	-	146,274	133,351
Activities for generating funds	2(b)	3,491	888	160	-	4,539	1,076
Income from church activities	2(c)	3,389	-	225	-	3,614	1,875
Income from investments	2(d)	17,380	-	-	-	17,380	15,493
Other incoming resources	2(e)	1,600	-	-	-	1,600	1,212
Total Incoming Resources		132,273	1,488	39,646	-	173,407	153,007
RESOURCES EXPENDED							
Church activities	3(a)	131,772	1,000	23,979	-	156,751	149,134
Costs of generating funds	3(b)	606	888	-	-	1,494	4,995
Total Resources Expended		132,378	1,888	23,979	-	158,245	154,129
NET INCOMING /(OUTGOING) RESOURCES FOR THE YEAR		(105)	(400)	15,667	-	15,162	(1,122)
Gains/(Losses) on investments:							
Unrealised - Calton Ave	6(a)	-	-	-	7,231	7,231	3,962
- investments	6(b)	-	-	-	24,225	24,225	10,883
NET MOVEMENT IN FUNDS		(105)	(400)	15,667	31,456	46,618	13,723
Funds brought forward at 1 January 2021		33,005	21,485	30,748	436,264	521,502	507,779
Funds carried forward at 31 December 2021		32,900	21,085	46,415	467,720	568,120	

BALANCE SHEET
As at 31 December 2021

	Note	31 December 2021 £	31 December 2020 £
FIXED ASSETS			
Tangible fixed assets	6(a)	275,014	267,783
Investment assets	6(b)	192,706	168,481
		<u>467,720</u>	<u>436,264</u>
CURRENT ASSETS			
Debtors	7	33,397	32,326
Short term deposits		57,570	48,553
Cash at bank		16,608	8,127
		<u>107,575</u>	<u>89,006</u>
CREDITORS: amounts falling due within one year	8	(7,175)	(3,768)
NET CURRENT ASSETS		100,400	85,238
NET ASSETS		568,120	521,502
FUNDS			
Unrestricted:			
- general		32,900	33,005
- designated		21,085	21,485
	9/10	<u>53,985</u>	<u>54,490</u>
Restricted	11	46,415	30,748
Endowment	12	467,720	436,264
		<u>568,120</u>	<u>521,502</u>

The financial statements were approved by the Parochial Church Council on 26th April 2022 and signed on its behalf by

Rev H A. Stewart – Team Vicar

The notes on pages 6 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice 2005.

The financial statements have been prepared under the historical cost convention except for the valuation of fixed assets, which are shown at market value (investments) or insurance value (8 Calton Avenue).

The particular accounting policies adopted by the PCC are described below.

Funds

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 also 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 affiliations to another body (e.g. Mothers Union) nor those that are informal gatherings of Church members.

Incoming Resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when it is received. Income tax recoverable on Gift Aid donations is accrued when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

Rental income is recognised when the rental income is due. Dividends and interest income are accounted for when receivable. Unrealised gains and losses are accounted for on revaluation of investments at 31 December.

Resources Expended

Grants and donations are accounted for when the decision to make the grant has been taken. The Diocesan Parish Share is accounted for when payable.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts under Section 96(2) of the Charities Act. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this to be inalienable property.

Investments are shown at market value at 31 December. 8 Calton Ave is valued based upon that used for insurance purposes.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rent or other income are shown as debtors. Short-term deposits include cash held on deposit either with the Central Board of Finance of the Church of England or at the bank.

2. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
2(a) Incoming resources from donors					
Planned giving: - gift aided	72,028	480	14,593	87,101	89,994
- tax recoverable	18,007	120	3,648	21,775	22,498
- other	3,693	-	2,620	6,313	6,720
Cash collections at all services	4,922	-	-	4,922	2,755
Tax recoverable on cash collections	1,238	-	-	1,238	689
Grants received	-	-	5,200	5,200	-
Sundry donations: - legacies	2,000	-	10,000	12,000	1,000
- gift aided	2,435	-	70	2,505	7,147
- tax recoverable	609	-	2,518	3,127	1,787
- other	1,481	-	612	2,093	761
	106,413	600	39,261	146,274	133,351
2(b) Activities for generating funds					
Fundraising Events (see note 13a)	-	888	160	1,048	700
Church Events (see note 13b)	3,491	-	-	3,491	376
	3,491	888	160	4,539	1,076
2(c) Income from church activities					
St Andrew's Toddler Group	-	-	225	225	-
Sele Farm Toddler Group	-	-	-	-	90
Holiday at Home Club	-	-	-	-	125
Fees	3,389	-	-	3,389	1,660
	3,389	-	225	3,614	1,875
2(d) Income from investments					
Dividends	4,897	-	-	4,897	4,729
Interest	17	-	-	17	153
Rental Income (Calton Avenue)	12,466	-	-	12,466	10,611
	17,380	-	-	17,380	15,493
2(e) Other incoming resources					
Magazine advertising	433	-	-	433	415
Sundry items	1,167	-	-	1,167	797
	1,600	-	-	1,600	1,212
TOTAL INCOMING RESOURCES	132,273	1,488	39,646	173,407	153,007
2020	123,880	2,300	26,827	153,007	

3. RESOURCES EXPENDED

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
3(a) Church activities					
Missionary and charitable giving:					
- overseas (Note 4)	5,226	-	-	5,226	5,340
- home (Note 4)	3,300	-	-	3,300	3,500
	<u>8,526</u>	<u>-</u>	<u>-</u>	<u>8,526</u>	<u>8,840</u>
Ministry:					
Diocesan Parish Share	76,683	-	-	76,683	80,296
Clergy expenses	2,177	-	-	2,177	2,509
Services	598	-	-	598	407
Organ, choir and music	6,096	-	-	6,096	5,411
Children & Youth Ministry	-	-	23,714	23,714	22,859
St Andrew's Toddler group	-	-	265	265	1,800
Sele Farm Toddler Group	-	-	-	-	160
Church running expenses *	10,801	-	-	10,801	10,381
Church maintenance	10,681	-	-	10,681	2,494
Transaction fees	171	-	-	171	112
Printing and stationery (including parish office costs) *	12,588	-	-	12,588	11,802
Church magazine & website costs	1,971	-	-	1,971	1,363
Sundry	1,480	1,000	-	2,480	700
	<u>131,772</u>	<u>1,000</u>	<u>23,979</u>	<u>156,751</u>	<u>149,134</u>
3(b) Costs of generating funds					
Calton Avenue expenses	376	-	-	376	4,295
Fundraising costs (see note 13a)	-	888	-	888	700
Church Events costs (see note 13b)	230	-	-	230	-
	<u>606</u>	<u>888</u>	<u>-</u>	<u>1,494</u>	<u>4,995</u>
TOTAL RESOURCES EXPENDED	<u>132,378</u>	<u>1,888</u>	<u>23,979</u>	<u>158,245</u>	<u>154,129</u>
2020	<u>128,485</u>	<u>700</u>	<u>24,944</u>	<u>154,129</u>	

* These expenditure lines contain a contribution from the St Andrew's Trust of £3,847 in total to cover the costs incurred by the PCC for the running costs of the Centre.

4. MISSIONARY AND CHARITABLE GIVING

	2021		2020	
	£	£	£	£
Overseas relief and development agencies:				
Living Hope International	1,600		1,600	
Tear Fund	1,000		1,000	
International Health Partners	1,000		700	
Vaccinaid (Unicef) *	876		-	
Latin Link	750		750	
Christian Solidarity Worldwide	-		750	
Tap Twinning	-		540	
		5,226		5,340
Home mission and other churches:				
Young Life	1,800		2,000	
Hertford Welcomes Syrian Families	600		500	
Future Hope	400		500	
Bridge Builders Trust	400		-	
The Children's Society *	100		-	
Christians Against Poverty	-		500	
		3,300		3,500
		8,526		8,840

* These amounts have been designated from the 2021 budget and will be expended in 2022.

5. SPECIAL COLLECTIONS

The amounts listed below have been collected on behalf of other charities either through collections or from Saturday coffee mornings, the PCC acting as an agent for these charities.

	2021	2020
	£	£
<u>Special Collections</u>		
Bishops Harvest Appeal	100	226
Shelter/Shelterbox (Advent collection)	165	55
Stevenage Haven	55	-
Cruse Bereavement	400	-
Herts Young Homeless	200	-
Macmillan (for Lister Cancer Unit)	46	-
Dementia UK	305	-
Isobel Hospice	-	82
Cancer Research	-	345
British Heart Foundation	-	5
<u>Coffee mornings</u>		
Royal British Legion	113	-
International Health Partners	250	-
Isobel Hospice	300	-
Macmillan	225	-
Australian Bush Appeal	-	200
Mudlarks	-	200
	2,159	1,113

Due to the prolonged COVID lockdown in 2021, collections and coffee mornings were severely affected.

6 FIXED ASSETS

6(a) Tangible fixed assets

	2021	2020
	£	£
Net book value brought forward at 1 January	267,783	263,821
Gain in the year	7,231	3,962
	<u>275,014</u>	<u>267,783</u>

This represents the freehold of 8 Calton Ave, Hertford. The original cost of this property was £6,500. The book value is based upon the value estimated at 1 August 2021 by the PCC for insurance purposes.

6(b) Investments

	2021	2020
	£	£
Net book value brought forward at 1 January	168,481	157,598
Profit in the year	24,225	10,883
Net book value carried forward at 31 December	<u>192,706</u>	<u>168,481</u>

This represents 8,240 shares in the CBF's Investment Fund (historical cost £10,082).

7. DEBTORS

	2021	2020
	£	£
Income tax recoverable	26,264	29,664
Prepayments and accrued income *	642	1,478
Sundry debtor – St Andrew's Trust **	5,847	-
Sundry debtor – St Mary's Church	644	1,184
	<u>33,397</u>	<u>32,326</u>

* Prepayments include a £500 deposit for a church away day in 2022.

** The St Andrew's Trust contributed £3,847 (2020: £3,449 settled within the year 2020) to cover the costs incurred by the PCC for the running costs of the Centre. In addition the St Andrew's Trust have distributed £2,000 of rental income to the PCC for the use of the church building for their activities in 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals	4,634	2,616
PAYE and NI Creditor	1,129	1,072
Other creditors	1,412	80
	<u>7,175</u>	<u>3,768</u>

9. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed assets	-	-	467,720	467,720
Current assets	58,733	48,842	-	107,575
Current liabilities	(4,748)	(2,427)	-	(7,175)
	<u>53,985</u>	<u>46,415</u>	<u>467,720</u>	<u>568,120</u>

10. UNRESTRICTED FUNDS

	Undesignated General Fund £	Designated Restoration/ Legacy Reserve £	Total Unrestricted Funds £
Brought forward at 1 January 2021	33,005	21,485	54,490
Incoming resources	132,273	1,488	133,761
Resources expended	(132,378)	(1,888)	(134,266)
Carried forward at 31 December 2021	32,900	21,085	53,985

The designated funds are set aside by the PCC for particular purposes. These funds may at any time be re-designated by the PCC and therefore the designation does not prevent the funds being spent on any other purpose.

The designated Reserve included a £1,000 legacy received in 2020 which has been expended during the year.

11. RESTRICTED FUNDS

	Brought forward 1 January £	Incoming resources £	Resources expended £	Carried forward 31 Dec £
Youth Work Fund	22,437	33,869	(23,714)	32,592
Church Events Fund	6,875	-	-	6,875
Clock Repair Fund	-	5,392	-	5,392
Toddler Group	293	225	(265)	253
Luncheon Club	294	-	-	294
Holiday at Home	241	-	-	241
Sele Farm Toddlers	390	-	-	390
Organ Repair Fund	-	160	-	160
Choir Fund	218	-	-	218
	<u>30,748</u>	<u>39,646</u>	<u>(23,979)</u>	<u>46,415</u>

These funds are given to the PCC for specific purposes and it is the duty of the PCC to ensure that the money is spent only in that area.

12. ENDOWMENT FUNDS

	Jolland £	Wallis £	Fryer £	Total £
Brought forward at 1 January 2021	284,488	4,867	146,909	436,264
Profit / (Loss) in the year	9,633	699	21,124	31,456
Carried forward at 31 December 2021	294,121	5,565	168,033	467,720

The Jolland and Fryer funds must be retained by the PCC for furthering the religious and other charitable work of the Church of England in the Ecclesiastical Parish of St Andrew, Hertford. They are retained in the form of investments (producing dividend income) and property (producing rental income). The Wallis fund is retained for maintenance of church lighting.

13. SUNDRY MATTERS

13(a) Restoration Reserve

There is £21,085 in the Restoration Reserve as at 31st December 2021.

	Restoration Reserve £
Brought forward at 1 January 2021	20,485
<u>Income</u>	
Other Donations	480
Gift Aid on legacy and donations	120
Carried forward at 31 December 2021	21,085

The 2020 Quinquennial Report has indicated some repairs are needed over the next 5 years and the PCC will designate funds for repairs from the Restoration Reserve with the intention of completing the most urgent repairs as soon as possible and, thereafter, continuing a cycle of work over the next 5 years.

In addition the church organ needs some deep cleaning and the tower clock is in need of repair, but both will be managed through a combination of grants and utilising this reserve.

13(b) Church Events

After a long break, we resumed our monthly coffee mornings in September 2021 where the PCC retains 50% of funds raised which meant the PCC received £758 in 2021.

We also received £2,264 in church rental income, of which £2,000 was from the St Andrew's Trust.

We were able to hold our annual Beer & Carols event which raised £240 after accounting for costs and donating to Herts Young Homeless.

We have a church events restricted fund of £6,875 to be used as working capital for the next Beer Festival, which had to be postponed in 2020.

13(c) Letting of 8 Calton Avenue

Rental income is received in relation to 8 Calton Avenue. The property has been let at market rate since September 2016.

13(d) Staff costs

During the year the PCC received the services of the following:

- Director of Music who received £3,000 (2020: £3,000).
- Parish Administrator who received £9,126 (2020: £9,419 including overtime).
- Youth Worker who received £21,385 (2020: £21,082).
- Assistant Parish Administrator who received £423 (2020: £-)

Hertford St Andrew PCC has three staff members who are enrolled in a Church of England pension scheme called The Church Workers Pension Fund (Pension Builder 2014)

Under Financial Reporting Standard 102, we are required to report on the pension as follows:

The Church Workers Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Pension Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the P&L in the year are the contributions payable (2021: £7,215 which includes AVCs for one employee, 2020: £2,884).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the on-going assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Hertford St Andrew PCC could become responsible for paying a share of that employer's pension liabilities.

14. ST ANDREW'S CENTRE

The St Andrew's Centre is run by the St Andrew's Trust, a charitable organisation, in which the PCC holds 100% shareholding. The St Andrew's Trust prepare their own accounts and are not included in this set of accounts, except for the contribution of £3,847 from the Trust towards the running costs of the Centre incurred by the PCC and £2,000 from the Trust for the use of the church building during 2021. In addition the following staff are included on the church payroll but fully funded by the Trust:

- Cleaner who received £1,820 (2020: £1,820)
- Administrator who received £2,831 (2020: £2,577)
- New administrator who received £423 (2020: £-).