

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF NURSLING WITH ROWNHAMS

England & Wales · Charity number 1130927

Details

Other names NURSLING AND ROWNHAMS PCC

Status Registered

Legal form Previously excepted

Registered 2009-08-03

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

Contact

Address 27 Horns Drove
Rownhams
Southampton
SO16 8AH

Phone 02380738293

Email office@twinspires.org.uk

Website www.twinspires.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: REGULAR PUBLIC WORSHIP OPEN TO ALL THE PROVISION OF SACRED SPACE FOR PERSONAL PRAYER AND CONTEMPLATION PASTORAL WORK INCLUDING VISITING THE SICK AND THE BEREAVED TEACHING OF CHRISTIANITY THROUGH SERMONS, COURSES AND GROUPS TAKING OF RELIGIOUS ASSEMBLIES IN SCHOOLS PROVISION OF YOUTH CLUBS WITH A CHRISTIAN ETHOS SUPPORTING OTHER CHARITIES IN THE UK AND OVERSEAS SERVING THE LOCAL COMMUNITY

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£256,134	£171,698	-	-
2024-12-31	£206,336	£172,669	-	-
2023-12-31	£232,475	£174,902	-	-
2022-12-31	£185,257	£185,778	-	-
2021-12-31	£187,633	£165,384	-	-
2020-12-31	£158,544	£141,342	-	-

Trustees

Name	Role	Appointed
Rev Graeme Dixon	Chair	2019-09-09
ANGELA MARY JONES		2018-04-26
Ann Laird		2024-12-08
Christine Owen		2021-05-23
Crawford John White		2024-04-24
Dr Peter John Myerscough-Jackopson		2024-12-08
Ewan James Brown		2025-04-30
John David Pennells		2024-04-24
John David Sofrin		2020-10-11
Katrina Meryl Stout		2025-04-30
Kevan John Abernethy		2024-04-24
LINDA JEAN PURKESS		2021-05-23
Randell John William McKay		2020-10-11
Sara Lynn Black		2020-10-11
Sarah Anne Beak		2024-04-24
Sarah Jane Phelps		2024-04-24

Accounts



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2025**

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John's Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Website: www.twinspires.org.uk

Incumbent:	Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH
Independent Examiner:	Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH
Bankers:	NatWest Bank CAF Bank Limited, West Malling, Kent CCLA Investment Management Ltd

Aim and purposes

The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams has the responsibility for promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical in cooperation with the vicar, the Revd Graeme Dixon, to whom day to day management of the parish is delegated.

The Ecclesiastical Parish is part of the Diocese of Winchester within the Church of England. There are two churches within the parish: St Boniface Church, Nursling and St John's Church Rownhams. The Parochial Church Council (PCC) also has the responsibility for the maintenance of the church buildings and the associated halls.

The registered name of the PCC is The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams, and its working name is Nursling and Rownhams PCC. The registered number of the charity is 1130927 and statutory information regarding the PCC may be found on the Charity Commission website.

When planning activities for the year the Vicar and PCC have had regard to the Charity Commission's guidance on public benefit and specific guidance on charities for the advancement of religion.

Objectives and Activities

Our Vision: Loving Jesus, one another, and our neighbours

Our Values:

Transforming Hospitality – Everyone belongs
Faithful Growth – Rooted in prayer and praise
Purposeful Living – Giving, loving, inviting

Our Mission: To grow new disciples through community with Jesus at the centre

Achievements and Performance

General

2025 saw a healthy church attendance with good local participation with community events.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church on Wednesday 30 April 2025. At this time there were 120 (199 in 2024) parishioners on the Church Electoral Roll. (In 2025 a new roll was prepared.)

The full PCC met seven times and an extended standing committee with key church personnel met prior to these meetings as required (six times).

The key points of focus for our churches in 2025 were:

- Providing a weekly pattern of worship and community for our congregations
- Community engagement activities such as Lego Church, Carers and Tots, Coffee Break and Friday Friends
- Strengthening our youth, children, schools and families' ministry
- Digital Church with broadcast of services online and recordings available later
- Strengthening our social calendar with community events led by our social committee
- Working together to continue our credentials as Eco Church
- Reviewing our Parish Policies
- The faculty was granted for reordering St John's Church building by replacing the pews with chairs, and new chairs were received in late December

Worship and community for our congregations

Our Sunday services were in-person, whilst continuing to live-stream most Sunday morning services from St John's Church. The streamed services are also available to watch later on our YouTube channel, which can be accessed via the Twinspires website.

Our pattern of weekly services has settled as:

Sunday 10:00	Worship at St John's Rownhams with creche area available
Sunday 11:00	Worship at St Boniface Nursling
Sunday 18:30	Worship at St John's Rownhams (except for the 3 rd Sunday in the month)
Sunday 16:00 3 rd Sunday in the month	Lego Church in Rownhams St John's School
Sunday 18:30 3 rd Sunday in the month	Prayer Meeting
Monday 9:00	Online Morning Prayer
Tuesday 9:30	Online Morning Prayer
Wednesday 7.00	Early Prayer Time in St John's Church
Thursday 10:00	Online Morning Prayer
Friday 8:30	Morning Prayer at St Boniface Nursling

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life.

The following life events took place during 2025:

- There were 8 baptisms (7 in 2024)
- There were 2 weddings (1 in 2024)
- There were 7 church funerals (7 in 2024)
- There were 14 interments of ashes (6 in 2024)
- There were 2 funerals held elsewhere (1 in 2024)

Review of activities undertaken to support our Objectives

1. Loving Jesus – Making Him the centre of our worship, our decisions and our daily lives

Our main Sunday morning services tend to be more contemporary at St John's and traditional at St Boniface. The Immerse Service, with a focus on sung worship, together with an opportunity for testimony to encourage each other, has continued to be well received. This is held once a month at St John's Church. Lego Church has proved popular with church and non-church families, particularly those with primary school-aged children.

In addition to the Vicar and the Youth, Children and Families Worker, we are fortunate to have volunteer support including an Honorary Curate (retired Vicar), retired ministers, one Licensed Lay Worker in pastoral ministry and two church members who have completed the Bishop's Permission to Preach (BPP) programme. We also have several church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes in leading worship, prayer, children and families work, creation care and pastoral care. One member started ordination training in September 2024, and one member commenced the BPP Programme in September 2025. We also have a paid administrator for 9-12 hours a week, to assist with the administration of all aspects of Church life and activities.

Ichthians (for 11 years plus) and Sunday Club (for 3- 11 years) continued to meet on Sunday Mornings at St John's for their own activities. The youngsters return to the morning service for Holy Communion.

The children's group "The NET" has been reformed into two groups. "IGNITE" is for school years R-2, and "NET" is for school years 3-6. Both groups meet on a Friday evening and are well supported, with many of the attending children being unchurched. The Monday night follow-on group to NET is "MORE" for school years 7-11. This has lower numbers but meets regularly. There is also a small mid-week youth group, "BEACON", for ages 11-16, which meets regularly on a Wednesday evening.

2. Loving one another – caring for our church family with kindness, patience and encouragement

We provide a wide variety of services aiming to have something for everyone. It is where we come together to love Jesus through praise, prayer and the Word, to encourage one another in faith. Refreshments are offered at St John's to encourage fellowship at the end of the morning services, and Prayer Ministry is regularly offered.

We have six home groups, including one for parents with pre-school children, who meet for Bible Study, prayer, fellowship, mutual support and encouragement.

We continue to run several prayer groups and hold a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved was held in November. Friday Friends Afternoon Tea, offering support for those who have lost a loved one, has become a regular event once every two months. Attendance is around 20 and is much appreciated by those who participate.

Remembrance commemorations were held in November involving members of 21st Romsey Scout Group (Nursling and Rownhams).

3. Loving our neighbours – reaching beyond our church walls to show compassion, service and the good news of Jesus to the community around us

The tots' group, offering various activities including craft, singing, a Bible story and refreshments for little ones and their carers, continued to flourish. It is held on Monday mornings in school term time in the Community Centre, where 25+ little ones regularly attend. We also support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers. This meets twice a month, and the number of attendees ranges between 22-27.

We repeated our family event on Good Friday at St John's Church, offering crafts and Easter related activities, which was well supported. We held a Flower and Garden Show in the Summer and a Christmas Fayre at St John's, both of which proved very popular with the local community. The Light Party at St John's on 31 October 2025, was enjoyed by many church and unchurched children.

The annual Christingle service was held in St John's Church at the beginning of December, with many local families attending. We also held a Nativity and two carol services as well as school carol services at St John's Church. Carols by the fire and the Carols and Mince Pies at Christmas were again well attended.

Alpha was held for those who are exploring the Christian faith, mainly made up of those preparing for marriage and parents preparing for the baptism of their children. "CONNECT" continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

Good progress was made with strengthening our social calendar including a successful Family Talent Show, Trivia and Treats night, Beetle Drive and Harvest Festival Shared Lunch. Craft evenings are held on the first Tuesday of the month in the Church Hall and is enjoyed by an increasing number of Church members and their friends.

The local Men's Shed meets in St Boniface Church Hall at a favourable rent and continue to maintain and improve the hall. The group is well attended. Supported by the Men's Shed, the Ladies' Shed craft sessions are enjoyed by those who participate. St Boniface Church and the 'Shed' held Open Days in June and November, which were well supported by the community.

Church members continue to organise the monthly litter pick, which is well supported and appreciated by the community.

Graeme supports both of our schools as a Foundation Governor. Ewan, our Youth, Children and Families' Worker runs Christian Union groups in both of our primary schools, and regular school assemblies are also held. We run leavers' days for those about to leave primary school. We host services for the local pre-school and tots' group at major festivals. The puppet team continues to be very popular with children of all ages.

We have continued to work with the Probation Service providing sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly on Saturdays and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

Ecumenical relationships continue through inter church connections in our social action in Southampton. Examples include church members supporting (by volunteering at and donating provisions to) the local food bank run by Southampton City Mission, several church members volunteer as part of the City's Street Pastors' Team and others have volunteered at the City Life Church projects for the homeless and SCRATCH's Christmas Complete project.

4. Our Core Values – how we live out our vision

i. Transforming Hospitality – Everyone belongs

Our aim is for our two churches to be places where everyone feels at home – whether they have been in church all their lives or are stepping through the doors for the first time. True hospitality transforms both the one who is welcomed and the one who welcomes, because God meets us in those relationships.

ii. Faithful Growth – Rooted in prayer and praise

Growth is not just about getting bigger in numbers – it is about becoming deeper in faith and closer to Jesus. In the Bible, healthy growth always starts with being rooted in God. This value reminds us that our activities, plans and ministries will only truly flourish if they are grounded in prayer and worship.

iii. Purposeful Living – Giving, loving, inviting

We live with purpose when we:

Give – of our time, talents, and resources, to bless others and serve God's work.

Love – with compassion, forgiveness and grace, even when it is hard.

Invite – people into friendship, community and relationship with Jesus.

5. Our Mission: Grow new disciples through community with Jesus at the Centre

Grow new disciples – we want more people to meet Jesus, follow Him, and grow in faith. This happens through conversations, friendship, learning together, and seeing God's love in action.

Through community – People are more likely to discover faith when they experience it lived out in a loving, welcoming group. We need each other to encourage, challenge and support one another.

With Jesus at the centre – Community alone is not enough. Many groups offer friendship and support, but our church community is unique because it is built on the life, teaching and presence of Jesus. He is the one who saves, heals and transforms.

What this looks like in practice

Sunday worship is where we come together to love Jesus through praise, prayer and the Word, to encourage one another in faith.

Small groups and gatherings give space for deeper relationships, honest conversation, and prayer for one another.

Serving the community through acts of kindness, hospitality and craft events, and our outreach shows our neighbours that God's love is for them.

Inviting others – is a simple but powerful way to live our mission.

As we live out our vision and values, in the love of God, we will not only grow as a church but also help change lives and communities for the better.

Church Maintenance

We have a paid cleaner for 6 hours a week to help look after our buildings.

Maintenance of our buildings continues.

St Boniface Church:

The 'Friday Gang' has continued to keep the church and churchyard tidy and arrange the flowers. Following the quinquennial report for St Boniface Church, quotes have been received for essential electrical work to make the building safe. This work was completed at the start of 2026. We are grateful for grants from the Barker-Mill Foundation and the Diocesan Minor Repairs and Improvements Fund to help fund this work. An application to Test Valley Borough Council to make safe the Cedar Tree in the Churchyard, is ongoing.

St John's Church:

Our faculty was granted for replacing the pews with chairs to create a more flexible and usable space. A Gift Day held in September, together with the sale of some of the pews has raised most of the funds for the new chairs. St John's Church Hall continues to be well used in the evenings and at weekends. However, there has been ingress of water into the hall due to the poor state of the roof. A Feasibility Study Group has been formed to consider the future of the hall.

Volunteers

We would like to thank all the volunteers who give of their time and skills in so many ways to further the vision of the Church. In particular, we want to thank our churchwardens John Sofrin, Ann Laird and Peter Myerscough-Jackopson, who have worked so hard for us.

Financial review

A huge thank you to everyone who has contributed financially during the year. The long list of activities you have read about would not be possible without your generosity.

- Total incoming resources for 2025 were £256,134 compared to £206,336 in the previous year
- Total outgoing resources were £171,698 (2024 - £172,669) plus £33,138 on capital expenditure (chairs at St John's and the Hymnal Plus Player at St Boniface)
- The result for the year was net incoming resources of £84,436 (2024 – net incoming resources of £33,667) giving net assets of £329,661 on 31 December 2025 (£245,225 on 31 December 2024)

The increase in income mainly related to the successful Giving Day in the autumn to replace the seating at St John's Church and for maintenance work to St Boniface Church. Two very generous legacies were received during the year for the benefit of St Boniface Church, which will be used to fund building maintenance and improvement projects.

We continue to see more donations being made through online methods, particularly through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably. The shift to those who use the Parish Giving Scheme (PGS) means that this has become the preferred way of giving for many.

Expenditure included:

- £90,568 (2024 - £89,251) on Common Mission Fund (Parish Share)
- £19,874 (2024 - £17,931) on church running and maintenance
- £36,580 (2024 - £33,146) on youth and other outreach work
- £3,888 (2024 - £3,793) on missionary and charitable giving

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2026 is £88,114, compared to £90,568 in 2025.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2025 met this target.

Funds not needed immediately are put in the CCLA CBF Church of England Deposit Fund and in a CAF Gold Deposit Account.

Plans for the future

St Boniface Church

- Respond to the quinquennial report
- Redecoration of the interior of the church, including replastering
- Make safe the Cedar of Lebanon tree in the churchyard
- Repairs to the steeple cedar tiles

St John's Church, Hall and Grounds

- Respond to the Quinquennial Report
- Repair plasterwork in the vestry and cracks arising from ground subsidence
- Continue the reordering project
- Complete a Feasibility Study on the future of the Church Hall, for the church and the community

Structure, governance and management

The Parochial Church Council (PCC) is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

All Church members are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Members of the PCC are elected at the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. Information is distributed to new PCC members explaining the responsibilities of Trustees. Annually, each PCC member completes a Trustee Eligibility Declaration and an HMRC Fit and Proper Persons Declaration.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm. The PCC has policies in place covering these requirements and Safeguarding and Health and Safety are agenda items at every PCC meeting. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). In their capacity as charity trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The Standing Committee is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams, are part of the Diocese of Winchester within the Church of England. All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Ex Officio Members

Incumbent:	Revd Graeme Dixon (chairman)
Honorary Curate:	Revd Jim Stanley-Smith (non-voting) (to April 2025)
Training Ordinand:	Lynn Black
Church Wardens:	Ann Laird, Peter Myerscough-Jackopson, John Sofrin
Secretary:	Christine Owen

Elected Members:

Kevan Abernethy	Sue Muldowney
Sarah Beak	John Pennells
Glennis Gould	Sarah Phelps
Simon Harris	Fiona Skidmore (to April 2025)
Angela Jones	Katrina Stout (from April 2025)
Clive Jones (to April 2025)	Crawford White <i>Deanery Synod</i>
Randell McKay	Angela Wright (to November 2025)

Co-opted Members:

Linda Purkess: *PCC Treasurer*
Ewan Brown: *Youth, Children and Families Worker*

Deanery Synod:

One member of the PCC sits on the Romsey Deanery Synod. This provides the PCC with a link to the churches in the Romsey Deanery and with the Diocese as a whole. It also receives reports from the General Synod

Affiliation

- Both St Boniface and St John's are Fair Trade churches
- The parish holds a Diocesan Gold Environmental Award
- St John's Church holds an A Rocha Silver Eco-Church Award
- Our churches are members of the Hampshire and the Islands Historic Churches Trust (HIHCT)

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 17 March 2026

Trustee Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a Report of the Trustees and the financial statements 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 financial statements 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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 financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Report to the trustees of

Nursling and Rownhams Parochial Church Council

On accounts for the year ended

31 December 2025

Charity no

1130927

Set out on pages

10 to 20

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

17 March 2026

Name:

E Arnold

Relevant qualification:

Address:

62 Rockall Close, Lordshill, Southampton SO16 8EH

Statement of Financial Activities for the year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Income and endowments from:						
Donations and legacies	2(a)	148,632	77,351	-	225,983	183,196
Charitable activities	2(b)	16,065	983	-	17,048	13,394
Other trading activities	2(c)	809	-	-	809	2,006
Investments	2(d)	3,369	4,270	25	7,664	7,660
Other	2(e)	80	4,550	-	4,630	80
Total income and endowments		168,955	87,154	25	256,134	206,336
Expenditure on:						
Raising funds	3(a)	336	80	-	416	768
Charitable activities	3(b)	165,005	6,277	-	171,282	171,901
Total expenditure		165,341	6,357	-	171,698	172,669
Net income		3,614	80,797	25	84,436	33,667
Transfers between funds		-	-	-	-	-
Net movement in funds		3,614	80,797	25	84,436	33,667
Total funds brought forward at 1 January		141,799	102,822	604	245,225	211,558
Total funds carried forward at 31 December		145,413	183,619	629	329,661	245,225

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Fixed Assets						
Tangible assets	6	-	33,138	-	33,138	888
Current Assets						
Debtors:						
- Gift Aid tax recoverable		2,070	87	-	2,157	1,138
- Prepayments		1,284	-	-	1,284	1,224
- Accrued income		2,833	555	5	3,393	5,979
		<u>6,187</u>	<u>642</u>	<u>5</u>	<u>6,834</u>	<u>8,341</u>
Cash at bank and in hand:						
- Bank Deposit Accounts		124,863	133,912	624	259,399	183,149
- Bank Current Accounts		18,599	17,449	-	36,048	60,499
- Cash in hand		121	71	-	192	199
		<u>143,583</u>	<u>151,432</u>	<u>624</u>	<u>295,639</u>	<u>243,847</u>
Total Current Assets		149,770	152,074	629	302,473	252,188
Liabilities						
Creditors: Amounts falling due within one year:						
- Creditors		(1,043)	-	-	(1,043)	(967)
- Accrued expenses		(3,214)	(1,593)	-	(4,807)	(4,180)
- Deferred income		(100)	-	-	(100)	(2,704)
		<u>145,413</u>	<u>150,481</u>	<u>629</u>	<u>296,523</u>	<u>244,337</u>
Net Current Assets		<u>145,413</u>	<u>150,481</u>	<u>629</u>	<u>296,523</u>	<u>244,337</u>
Total Net Assets		<u>145,413</u>	<u>183,619</u>	<u>629</u>	<u>329,661</u>	<u>245,225</u>
Parish Funds						
Unrestricted		145,413	-	-	145,413	141,799
Restricted		-	183,619	-	183,619	102,822
Endowment		-	-	629	629	604
Total Charity Funds		<u>145,413</u>	<u>183,619</u>	<u>629</u>	<u>329,661</u>	<u>245,225</u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 17 March 2026

and signed on its behalf by:

Graeme Dixon
Revd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are five restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire, £1,000 which must be spent on a path from the car park to the church, £5,806 for car parking improvements and a grant of £1,000 for electrical works (completed in January 2026).

Notes to the financial statements (continued)

Restricted funds (continued)

ii) **Buildings Development Fund**

This fund is for the purpose of improving the facilities at St. John's Church, Rownhams. In 2025 monies from this fund were used to purchase new seating and the chairs are recorded as assets within this fund.

iii) **The NET Fund**

This fund relates to the weekly 'IGNITE' children's group for 4–7-year-olds, 'NET' youth group for 7–11 year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs, and any surplus is used for youth and children's work.

iv) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

v) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Carers and Tots', 'Lego Church' and Parish Easter and Christmas cards.

vi) **Barty Hardship Fund**

This fund is an emergency support fund designed to offer practical help to people facing short-term financial hardship.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Donations and legacies

Planned giving, collections and donations are recognised only when received.

Gift aid recoverable on donations is recognised when the donation is received.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

Grants and legacies to the PCC are recognised as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is probable.

Charitable activities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. Statutory fees for weddings and funerals are recorded excluding the elements that are collected on behalf of the Diocese of Winchester.

Rental income is recognised when the rent is due. Where income is received in advance, it is recognised in the year in which the event takes place that it relates to.

All other income is recognised when it is receivable and is accounted for gross.

Investments

Interest entitlements are accounted for as they accrue.

Notes to the financial statements (continued)

d) Expenditure

Raising funds

Expenditure on raising funds is accounted for on the accruals basis.

Charitable activities

Expenditure on charitable activities is accounted for on the accruals basis. The Diocesan Common Mission Fund is accounted for when payable. Any unpaid amount at 31 December is provided for in these accounts as an operational (although not legal) liability and is shown as a creditor in the Balance Sheet.

e) Fixed assets

Consecrated land and buildings and moveable church furnishing

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Other fixed assets

Other fixed assets are recognised at cost. Individual assets with a purchase price less than £450 are written off when the asset is acquired.

Depreciation has been provided on other fixed assets on a straight-line basis to write off the cost of the assets over the following estimated useful lives:

Fixtures and fittings - 4 years

Office equipment - 3 years

Other equipment - 4 years

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit with The CBF Church of England Deposit Fund or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Creditors are recognised when the PCC has an obligation at the balance sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount that the PCC anticipates it will pay to settle the debt or the amount it has received as advanced payment for the goods or services it must provide. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	78,143	-	-	78,143	76,962
- Tax recoverable	19,664	-	-	19,664	19,241
- Other tax efficient planned giving	9,555	-	-	9,555	9,606
- Other planned giving	5,341	-	-	5,341	5,648
Collections:					
- At all services for ordinary purposes	5,530	-	-	5,530	5,826
- Retiring and other collections for missions and charities, including tax recoverable	1,710	-	-	1,710	1,616
Grants:					
- War Graves Commission	60	-	-	60	60
- TVBC – Councillor Community Grant Scheme	-	492	-	492	1,967
- Romsey Deanery – Grant for tables	-	328	-	328	-
- Barker-Mill Foundation – Grant for electrical work	-	1,000	-	1,000	-
- Barker-Mill Foundation contribution towards the insurance of the Mill monument	275	-	-	275	293
- National Churches Trust	-	-	-	-	1,886
- Hampshire and Islands Historic Churches Trust	-	-	-	-	1,000
- Listed places of worship grant scheme	-	-	-	-	755
Donations, including tax recoverable under Gift Aid, for salary of youth minister	5,161	-	-	5,161	13,775
Sundry donations, including tax recoverable	23,193	50,531	-	73,724	27,786
Legacies	-	25,000	-	25,000	16,775
	<u>148,632</u>	<u>77,351</u>	<u>-</u>	<u>225,983</u>	<u>183,196</u>
b) Income from charitable activities					
Fees for weddings and funerals	6,835	-	-	6,835	5,569
Weddings and funerals – extras	430	-	-	430	32
Letting of Church and Halls	7,547	-	-	7,547	5,805
Parish magazine	1,065	-	-	1,065	998
Sale of Bible reading notes	188	-	-	188	182
'The NET' tuck shop	-	983	-	983	808
	<u>16,065</u>	<u>983</u>	<u>-</u>	<u>17,048</u>	<u>13,394</u>
c) Income from other trading activities					
Fund raising activities	809	-	-	809	2,006
	<u>809</u>	<u>-</u>	<u>-</u>	<u>809</u>	<u>2,006</u>
d) Investment income					
Bank and other interest	<u>3,369</u>	<u>4,270</u>	<u>25</u>	<u>7,664</u>	<u>7,660</u>
e) Other income					
Rent for use of land for electricity pole	80	-	-	80	80
Sale of surplus fixtures and equipment	-	4,550	-	4,550	-
	<u>80</u>	<u>4,550</u>	<u>-</u>	<u>4,630</u>	<u>80</u>

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2025	Total 2024
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	52	-	-	52	432
Online/contactless donation processing charges	284	80	-	364	336
	<u>336</u>	<u>80</u>	<u>-</u>	<u>416</u>	<u>768</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	1,586	-	-	1,586	1,509
- Relief and development agencies	201	-	-	201	201
- Home mission and other Church societies	2,101	-	-	2,101	2,083
Ministry:					
- Diocesan Common Mission Fund	90,568	-	-	90,568	89,251
- Working expenses of incumbent	1,108	-	-	1,108	692
Church running and maintenance	19,849	25	-	19,874	17,931
Depreciation of fixed assets	888	-	-	888	887
Youth work	30,329	-	-	30,329	28,274
Parish magazine	560	-	-	560	495
Upkeep of grounds and churchyards	1,079	-	-	1,079	346
Running costs of halls	6,247	-	-	6,247	6,391
Payments to service weddings and funerals	550	-	-	550	805
Training	782	-	-	782	344
Outreach costs	-	4,979	-	4,979	3,438
'The NET' costs	-	1,272	-	1,272	1,434
Purchase of Bible reading notes	191	-	-	191	182
Major repairs & refurbishment work:					
- Rownhams Church	-	-	-	-	7,646
- Nursling Church	-	-	-	-	1,815
Support costs:					
- Administration costs (including Parish Administrator)	8,966	1	-	8,967	8,177
	<u>165,005</u>	<u>6,277</u>	<u>-</u>	<u>171,282</u>	<u>171,901</u>

There were no Governance costs incurred by the PCC during the year (2024: Nil).

4. Staff costs

	2025 £	2024 £
Wages and salaries	39,778	37,215
Employer's contribution to defined contribution pension scheme	<u>835</u> <u>40,613</u>	<u>783</u> <u>37,998</u>
	2025	2024
Average number of employees	3	3
Average number of full-time equivalent employees	1.4	1.4

Notes to the financial statements (continued)

4. Staff costs (continued)

During the year the PCC employed a full-time Youth, Children and Families' Worker, a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2024: None).

5. Related party transactions

During the year the charity received donations from PCC members, key management personnel and persons closely connected to them. The donors did not attach any conditions to their gifts which required the charity to significantly alter the nature of its existing activities.

Ewan Brown, a member of the PCC, was employed as Youth, Children and Families' Worker and received gross salary of £28,344 (2024: £26,121) and employer's pension contributions of £835 (2024: £783). Stephanie Dixon, the wife of Revd Graeme Dixon, was employed as cleaner and received gross salary of £3,775 (2024: £2,467) and employer's pension contributions of £Nil (2024: £Nil).

No PCC member, or any connected party, received any remuneration, or other benefits, for acting as a trustee of the charity. Clergy, trustees and staff claimed expenses of £1,416 (2024: £1,044) during the year for travel and the cost of communications. No other transactions were undertaken with any other PCC member, persons closely connected to them or related parties (other than being reimbursed costs properly incurred).

6. Fixed assets

		Church Fixtures and Equipment	Challen Grand Piano	Total
		£	£	£
Tangible assets				
Cost	At 1 January 2025	7,123	6,215	13,338
	Additions at cost	33,138	-	33,138
	Disposals	(2,048)	-	(2,048)
	At 31 December 2025	<u>38,213</u>	<u>6,215</u>	<u>44,428</u>
Depreciation	At 1 January 2025	6,235	6,215	12,450
	Disposals	(2,048)	-	(2,048)
	Charge for the year	888	-	888
	At 31 December 2025	<u>5,075</u>	<u>6,215</u>	<u>11,290</u>
Net Book Value	At 31 December 2025	<u>33,138</u>	<u>-</u>	<u>33,138</u>
	At 31 December 2024	<u>888</u>	<u>-</u>	<u>888</u>

Church equipment comprises seating, a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the seating and Hymnal Plus player unit (both purchased in December 2025).

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's		
	Fund	Fund	Repair	Repair	Flower	Total	Total
	£	£	£	£	£	2025	2024
Income and endowments:							
Donations and legacies	148,606	-	-	-	26	148,632	156,226
Charitable activities	15,925	-	-	-	140	16,065	12,586
Other trading activities	809	-	-	-	-	809	2,006
Income from investments	1,136	56	2,095	82	-	3,369	4,627
Other income	80	-	-	-	-	80	80
Total income	<u>166,556</u>	<u>56</u>	<u>2,095</u>	<u>82</u>	<u>166</u>	<u>168,955</u>	<u>175,525</u>
Expenditure on:							
Raising funds	336	-	-	-	-	336	754
Charitable activities	163,421	1,268	-	-	316	165,005	160,574
Total expenditure	<u>163,757</u>	<u>1,268</u>	<u>-</u>	<u>-</u>	<u>316</u>	<u>165,341</u>	<u>161,328</u>
Net income/(expenditure)	2,799	(1,212)	2,095	82	(150)	3,614	14,197
Transfers between funds	(50)	-	-	-	50	-	-
Net movement in funds	2,749	(1,212)	2,095	82	(100)	3,614	14,197
Balances b/fwd at 1 January	80,794	5,277	53,115	2,024	589	141,799	127,602
Balances c/fwd at 31 Dec	<u>83,543</u>	<u>4,065</u>	<u>55,210</u>	<u>2,106</u>	<u>489</u>	<u>145,413</u>	<u>141,799</u>
Represented by:							
Fixed assets – tangible assets	-	-	-	-	-	-	888
Current assets							
Debtors:							
- Gift Aid tax recoverable	2,070	-	-	-	-	2,070	1,086
- Prepayments	1,284	-	-	-	-	1,284	1,224
- Accrued Income	2,415	-	402	16	-	2,833	1,933
	<u>5,769</u>	<u>-</u>	<u>402</u>	<u>16</u>	<u>-</u>	<u>6,187</u>	<u>4,243</u>
Cash at bank and in hand:							
- Bank Deposit Accounts	66,694	3,037	53,042	2,090	-	124,863	104,525
- Bank Current Accounts	15,359	1,082	1,766	-	392	18,599	37,537
- Cash in hand	24	-	-	-	97	121	57
	<u>82,077</u>	<u>4,119</u>	<u>54,808</u>	<u>2,090</u>	<u>489</u>	<u>143,583</u>	<u>142,119</u>
Current assets	87,846	4,119	55,210	2,106	489	149,770	146,362
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(1,043)	-	-	-	-	(1,043)	(967)
- Accrued expenses	(3,160)	(54)	-	-	-	(3,214)	(2,272)
- Deferred income	(100)	-	-	-	-	(100)	(2,212)
Total net assets	<u>83,543</u>	<u>4,065</u>	<u>55,210</u>	<u>2,106</u>	<u>489</u>	<u>145,413</u>	<u>141,799</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Barty Hardship	Total 2025	Total 2024
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	38,956	30,791	-	-	2,786	4,818	77,351	26,970
Charitable activities	-	-	983	-	-	-	983	808
Income from investments	2,814	481	-	975	-	-	4,270	3,002
Other Income	-	4,550	-	-	-	-	4,550	-
Total income	41,770	35,822	983	975	2,786	4,818	87,154	30,780
Expenditure on:								
Raising funds	-	48	4	-	28	-	80	14
Charitable activities	27	-	1,272	-	3,778	1,200	6,277	11,327
Total expenditure	27	48	1,276	-	3,806	1,200	6,357	11,341
Net income/(expenditure)	41,743	35,774	(293)	975	(1,020)	3,618	80,797	19,439
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	41,743	35,774	(293)	975	(1,020)	3,618	80,797	19,439
Balances brought forward at 1 January	45,673	24,764	437	26,003	5,945	-	102,822	83,383
Balances carried forward at 31 December	<u>87,416</u>	<u>60,538</u>	<u>144</u>	<u>26,978</u>	<u>4,925</u>	<u>3,618</u>	<u>183,619</u>	<u>102,822</u>
Represented by:								
Fixed assets – tangible assets	2,516	30,622	-	-	-	-	33,138	-
Current assets								
Debtors:								
- Gift Aid tax recoverable	-	39	-	-	30	18	87	52
- Accrued income	322	53	-	180	-	-	555	4,039
	<u>322</u>	<u>92</u>	<u>-</u>	<u>180</u>	<u>30</u>	<u>18</u>	<u>642</u>	<u>4,091</u>
Cash at bank and in hand:								
- Bank Deposit Accounts	79,608	25,506	-	25,798	-	3,000	133,912	78,027
- Bank Current Accounts	5,970	4,818	144	1,000	4,917	600	17,449	22,962
- Cash in hand	-	-	-	-	71	-	71	142
	<u>85,578</u>	<u>30,324</u>	<u>144</u>	<u>26,798</u>	<u>4,988</u>	<u>3,600</u>	<u>151,432</u>	<u>101,131</u>
Current assets	85,900	30,416	144	26,978	5,018	3,618	152,074	105,222
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	(1,000)	(500)	-	-	(93)	-	(1,593)	(1,908)
- Deferred income	-	-	-	-	-	-	-	(492)
Total net assets	87,416	60,538	144	26,978	4,925	3,618	183,619	102,822

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	<u>2025</u>	<u>2024</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	25	31
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	25	31
Fund at 1 January	604	573
Fund at 31 December	<u><u>629</u></u>	<u><u>604</u></u>
Represented by:		
Current assets		
Debtors:		
- Accrued income	5	7
Cash at bank and in hand:		
- Bank Deposit Accounts	624	597
Total net assets	<u><u>629</u></u>	<u><u>604</u></u>

Supplementary pages

For information only, and do not form part of the financial statements

1. General fund: Missionary and charitable giving (including any tax recoverable under Gift Aid)

	2025		2024	
	£	£	£	£
Church overseas:				
- Bible Society	380		399	
- Mission to Seafarers	142		250	
- Church Mission Society (CMS)	1,020		720	
- The Barnabas Fund	-		81	
- South Rwenzori Link	<u>44</u>		<u>59</u>	
		1,586		1,509
Relief and development agencies:				
- Tearfund	145		139	
- The Leprosy Mission	<u>56</u>		<u>62</u>	
		201		201
Home mission and other Church societies:				
- SCRATCH	212		216	
- Southampton City Mission	905		729	
- Southampton Street Pastors	158		331	
- Scripture Union	57		118	
- A Rocha UK	313		340	
- Friends of Winchester Cathedral	5		5	
- Hampshire & Islands Historic Churches Trust	25		25	
- Church Army	150		150	
- UCCF: the Christian Unions	100		100	
- Church Urban Fund	34		44	
- The Firgrove Centre	123		-	
- City Life Church Homeless Projects	<u>19</u>		<u>25</u>	
		2,101		2,083
Total Missionary and Charitable Giving		<u><u>3,888</u></u>		<u><u>3,793</u></u>

In addition to the amounts shown above, church members arranged their own fund-raising initiatives and proceeds were passed directly to the charities involved.

2. General fund: Parish Magazine (Twin Spires)

	2025		2024	
	£	£	£	£
- Sales of magazines	811		738	
- Advertisements	<u>254</u>		<u>260</u>	
Total income		1,065		998
- Printing and photocopying	507		443	
- Church News Service	<u>53</u>		<u>52</u>	
Total expenditure		(560)		(495)
Net income		<u><u>505</u></u>		<u><u>503</u></u>

Supplementary information (Continued)

The printing of 'Twin Spires' was brought 'in house' at the beginning of 2006 and is copied on the photocopier in the Parish Office. The associated costs have been calculated from the photocopier usage log and a unit price based on the actual cost of buying in paper and the maintenance charge that the PCC pays to the photocopier company.

A new photocopier was purchased during 2023. The above figures do not include any associated cost with this purchase.

3. Church Halls

	<u>Nursling</u>	<u>Rownhams</u>	<u>Total</u> <u>2025</u>	<u>Total</u> <u>2024</u>
	£	£	£	£
Rent/Hire	2,600	4,947	7,547	5,805
Total income	<u>2,600</u>	<u>4,947</u>	<u>7,547</u>	<u>5,805</u>
Insurance	936	1,000	1,936	1,823
Water rates	-	527	527	531
Cleaning (labour and materials)	-	1,328	1,328	1,288
Heat and light	-	1,786	1,786	1,762
Internet	-	204	204	204
Minor repairs and renewals	81	385	466	783
Major repairs and improvements	-	-	-	-
Total expenditure	<u>1,017</u>	<u>5,230</u>	<u>6,247</u>	<u>6,391</u>
Net income / (expense)	<u>1,583</u>	<u>(283)</u>	<u>1,300</u>	<u>(586)</u>

Accounts



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2024**

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John's Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Website: www.twinspires.org.uk

Incumbent:	Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH
Independent Examiner:	Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH
Bankers:	NatWest Bank CAF Bank Limited, West Malling, Kent CCLA Investment Management Ltd

Aim and purposes

The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams has the responsibility for promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical in cooperation with the vicar, the Revd Graeme Dixon, to whom day to day management of the parish is delegated.

The Ecclesiastical Parish is part of the Diocese of Winchester within the Church of England. There are two churches within the parish: St Boniface Church, Nursling and St John's Church Rownhams. The Parochial Church Council (PCC) also has the responsibility for the maintenance of the church buildings and the associated halls.

The registered name of the PCC is The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams, and its working name is Nursling and Rownhams PCC. The registered number of the charity is 1130927 and statutory information regarding the PCC may be found on the Charity Commission website.

When planning activities for the year the Vicar and PCC have had regard to the Charity Commission's guidance on public benefit and specific guidance on charities for the advancement of religion.

Objectives and Activities

The vision is to be a Christ Centred Community by:

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.
2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.
3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.
4. To strive to make the best use of all that God has given us to build up his Kingdom.

Achievements and Performance

General

2024 saw church attendance almost return to pre-covid levels and good attendance at community events.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church on Monday 29 April 2024. At this time there were 199 (196 in 2023) parishioners on the Church Electoral Roll.

The full PCC met seven times and an extended standing committee with key church personnel met between these meetings as required (four times). The Creation Care Eco Group met twice.

The key points of focus for our churches in 2024 were:

- Providing a weekly pattern of worship and community for our congregations
- Community engagement activities such as Lego Church, Carers and Tots, Coffee Break and Friday Friends
- Strengthening our youth, children, schools and families' ministry
- Digital Church with broadcast of services online and recordings available later
- Strengthening our social calendar with more community events led by our social committee
- Working together to continue our credentials as Eco Church
- Preparing and submitting a faculty application for reordering St John's Church building by replacing the pews with chairs

Worship and community for our congregations

Our Sunday services were in-person, whilst continuing to live stream Sunday morning services from St John's Church. The streamed services are also available to watch later on our YouTube channel, which can be accessed via the Twinspires website.

Our pattern of weekly services has settled as:

Sunday 10:00	Worship at St John's Rownhams with creche area available
Sunday 11:00	Worship at St Boniface Nursling
Sunday 18:30	Worship at St John's Rownhams (except for the 3 rd Sunday in the month)
Sunday 16:00 3 rd Sunday in the month	Lego Church in Rownhams St John's School
Sunday 18:30 3 rd Sunday in the month	Prayer Meeting
Monday 9:00	Online Morning Prayer
Tuesday 9:30	Online Morning Prayer
Wednesday 7.00	Early Prayer Time in St John's Church
Thursday 10:00	Online Morning Prayer
Friday 8:30	Morning Prayer at St Boniface Nursling

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life.

The following life events took place during 2024:

- There were 7 baptisms (2 in 2023)
- There was 1 wedding (5 in 2023)
- There were 7 church funerals (9 in 2023)
- There were 6 interment of ashes (15 in 2023)
- There was 1 funeral held elsewhere (6 in 2023)

Review of activities undertaken to support our Objectives

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.

Our main Sunday morning services tend to be more contemporary at St John's and traditional at St Boniface. The Immerse Service, with a focus on sung worship, together with an opportunity for testimony to encourage each other, has continued to be well received. This is held once a month at St John's Church, led by Steve and Sarah Beak. Lego Church has proved popular with church and non-church families, particularly those with primary school-aged children.

In addition to the Vicar and the Youth, Children and Families Worker, we are fortunate to have volunteer support including an Honorary Curate (retired Vicar), retired ministers, one Licensed Lay Worker in pastoral ministry and two church members who have completed the Bishop's Permission to Preach (BPP) programme. We also have a number of church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes in leading worship, prayer, children and families work, creation care and pastoral care. One member started ordination training in September.

We have six home groups, including one for parents with pre-school children, who meet for Bible Study, prayer, fellowship, mutual support and encouragement.

Ichthians (for 11 years plus) and Sunday Club (for 3- 11 years) continued to meet on Sunday Mornings at St John's for their own activities. The youngsters return to the morning service for Holy Communion.

The children's group "The NET" has been reformed into two groups. "IGNITE" is for school years R-2, and "NET" is for school years 3-6. Both groups meet on a Friday evening and are well supported, with many of the attending children being unchurched. The Monday night follow-on group to NET is "MORE" for school years 7-11. This has lower numbers but meets regularly. There is also a small mid-week youth group, "BEACON", for ages 11-16, which meets regularly on a Wednesday evening.

Alpha was held online for those who are exploring the Christian faith, mainly made up of those preparing for marriage and parents preparing for the baptism of their children. "CONNECT" continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.

We provide a wide variety of services aiming to have something for everyone.

We encourage members to be involved in the running of services for example by Bible reading, leading prayers, leading sung worship, preaching, giving testimonies and leading services.

Lego Church is held on a Sunday afternoon once a month and is enjoyed by a growing number of church and non-church families.

We continue to run several prayer groups and hold a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved was held in November. Friday Friends Afternoon Tea, offering support for those who have lost a loved one, has become a regular event once every two months. Attendance is around 20 and is much appreciated by those who participate.

Remembrance commemorations were held in November and members of 21st Romsey Scout Group (Nursling and Rownhams) attended services in both churches.

The annual Christingle service was held in St John's Church at the beginning of December, which attracted quite a few local families. We also held a Nativity and two carol services as well as school carol services at St John's Church. Carols by the fire and the Carols and Mince Pies at Christmas were again well attended.

Good progress was made with strengthening our social calendar including a successful Burns Night Meal and Quiz, Murder Mystery, Beetle Drive and Family Talent Show. Craft evenings are held on the first Tuesday of the month in the Church Hall.

3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives – our role in the community.

The tots' group, offering various activities including craft, singing, a Bible story and refreshments for little ones and their carers, continued to flourish. It is held on Monday mornings in school term time in the Community Centre, where 25+ little ones regularly attend. A TVBC Councillor Community grant was received to help towards the running costs, for which we are grateful. We also support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers. This meets twice a month, and the number of attendees is around 25. This group has also been supported by a TVBC Councillor Community grant which helped towards running costs and enabled the members to have a lunch outing to Romsey Golf Club in December.

A new family event was held on the afternoon of Good Friday, at St John's Church, offering crafts and Easter related activities, which was well supported. We had a presence at the recently revived village May Fayre with several stalls including a display on the history of St Boniface Church, sale of homemade cakes and eco based activities. A Christmas Fayre was held at the end of November at St John's, which proved very popular.

The local Men's Shed meets in St Boniface Church Hall at a favourable rate and is working hard to maintain and improve the hall. The group is well attended. Supported by the Men's Shed, the Ladies' Shed craft sessions are enjoyed by those who participate. St Boniface Church and the 'Shed' held Open Days in June and November, which were well supported by the community.

The Nursling & Rownhams Community Band played at a community concert at St Boniface Church in June. They practise in St Boniface Church and Church Hall.

Church members continue to organise the monthly litter pick, which is well supported and appreciated by the community. The eco group took part in the Churches Count on Nature in St John's Churchyard and the Tearfund Big Quiz, and a craft session for making Eco Christmas presents was included in the Christmas Fayre.

Graeme supports both of our schools as a Foundation Governor. Ewan, our Youth, Children and Families' Worker runs Christian Union groups in both of our primary schools, and regular school assemblies are also held. We run leavers' days for those about to leave primary school. We host services for the local pre-school and tots' group at major festivals. The puppet team continues to be very popular with children of all ages. Another successful 'Light' Party was run as a community event at the end of October.

We have continued to work with the Probation Service providing sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly on Saturdays and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

St Boniface Church was pleased to welcome around 30 visitors from Germany in April.

Ecumenical relationships continue through the meeting of church leaders in the SO16 postcode area and inter church connections in our social action in Southampton. Examples include church members supporting (by volunteering at and donating provisions to) the local food bank run by Southampton City Mission, several church members volunteer as part of the City's Street Pastors' Team and others have volunteered at the Winter Shelter project for the homeless and SCRATCH's Christmas Complete project.

4. To strive to make the best use of all that God has given us to build up his Kingdom.

We continue to be blessed with a full-time paid staff Youth, Children and Families Worker which has enabled a wide range of groups and activities to be offered. We are pleased to have a group for all ages up to 16. We also have a paid administrator for 9-12 hours a week and a paid cleaner for 6 hours a week to help look after our buildings.

Maintenance of our buildings continues.

St Boniface Church:

The 'Friday Gang' has continued to keep the church and churchyard tidy and arrange the flowers. Preliminary meetings were held regarding reorganisation of the vestry to improve kitchen facilities. The quinquennial inspection for St Boniface Church was finally completed in October.

St John's Church:

Grants from the National Churches Trust, the Hampshire and Islands Historic Churches Trust and the Listed Places of Worship Grant Scheme, together with PCC reserves, enabled much needed repairs to the roof of St John's Church. The structure of the roof was found to be generally sound. An electrical installation condition report was obtained at the beginning of the year. The issues that were identified have now been rectified. The faculty application for replacing the pews with chairs to create a more flexible and usable space was completed and submitted, and a decision is awaited. St John's Church Hall continues to be well used in the evenings and at weekends. However, there has been ingress of water into the hall due to the poor state of the roof. A Feasibility Study Group has been formed to consider the future of the hall.

We would like to thank all the volunteers who give of their time and skills in so many ways to further the vision of the Church. In particular, we want to thank our churchwardens Randell McKay (until April 2024), John Sofrin and Lynn Black who have worked so hard for us. Following the commencement of her training for ordination, Lynn resigned as Churchwarden. A meeting of Parishioners was held in December and Ann Laird and Peter Myerscough-Jackopson were elected as Churchwardens to work alongside John Sofrin. Their commissioning by the Archdeacon was completed in January 2025.

Financial review

We ended the year in a better financial position than we were in at the beginning of the year.

A huge thank you to everyone who has contributed financially during the year. The long list of activities you have read about would not be possible without your generosity.

- Total incoming resources for 2024 were £206,336 compared to £232,475 in the previous year
- Total outgoing resources were £172,669 (2023 - £174,902)
- The result for the year was net incoming resources of £33,667 (2023 – net incoming resources of £57,573) giving net assets of £245,225 on 31 December 2024 (£211,558 on 31 December 2023)

The reduction in income reflected lower amounts received from legacies and one-off donations, but this was partially offset by a 5% increase in planned giving compared to the previous year, for which we are grateful. We had a successful Giving Day in May 2024 to help support our youth and outreach ministry.

We continue to see more donations being made through online methods, particularly through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably. The shift to those who use the Parish Giving Scheme (PGS) means that this has become the preferred way of giving for many.

Two very generous legacies were received during the year for the benefit of St Boniface Church, which will be used to fund building maintenance and improvement projects.

Expenditure included:

- £89,251 (2023 - £96,759) on Common Mission Fund (Parish Share)
- £17,931 (2023 - £17,807) on church running and maintenance
- £33,146 (2023 - £30,852) on youth and other outreach work
- £3,793 (2023 - £3,688) on missionary and charitable giving

The rental income received from St John's Church Hall did not cover its running costs. This is mainly because we have not been able to find a regular replacement tenant for weekday daytime bookings following the closure of the Pre-School at the end of 2022.

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2025 is £90,568, compared to £89,251 in 2024.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2024 met this target.

Funds not needed immediately are invested via a loan to the Winchester Diocesan Board of Finance (up until funds were returned to us in November 2024), the CBF Church of England Deposit Fund (CCLA) and in a CAF Gold Deposit Account.

Plans for the future

St Boniface Church

- Respond to the Quinquennial Report
- Upgrade the kitchen facilities in the vestry
- Redecoration of the interior of the church
- Repairs to the steeple cedar tiles

St John's Church, Hall and Grounds

- Continue restoration to the Vestry wall
- Respond to the Chancellor's decision regarding replacing pews with chairs
- Complete a Feasibility Study on the future of the Church Hall, for the church and the community
- Work will continue on items listed in the quinquennial report as resources allow

Structure, governance and management

The Parochial Church Council (PCC) is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

All Church members are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Members of the PCC are elected at the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. Information is distributed to new PCC members explaining the responsibilities of Trustees. Annually, each PCC member completes a Trustee Eligibility Declaration and an HMRC Fit and Proper Persons Declaration.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm. The PCC has policies in place covering these requirements and Safeguarding and Health and Safety are agenda items at every PCC meeting. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). In their capacity as charity trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The Standing Committee is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams are part of the Diocese of Winchester within the Church of England. All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Ex Officio Members

Incumbent:	Rev Graeme Dixon (chairman)
Honorary Curate:	Rev Jim Stanley-Smith (non-voting)
Church Wardens:	Lynn Black (from April 2024 to November 2024)
	Ann Laird (from December 2024)
	Randell McKay (to April 2024)
	Peter Myerscough-Jackopson (from December 2024)
	John Sofrin

Secretary: Lynn Black (to April 2024)
Christine Owen (from April 2024)

Elected Members:

Kevan Abernethy (from April 2024)	Christine Owen (to April 2024)
Sarah Beak <i>Deanery Synod</i> (from April 2024)	John Pennells (from April 2024)
Lynn Black (to April 2024)	Jason Phelps (to April 2024)
Glennis Gould	Sarah Phelps (from April 2024)
Simon Harris <i>Deanery Synod</i>	Fiona Skidmore
Angela Jones	Katrina Stout <i>Deanery Synod</i> (to April 2024)
Clive Jones	Crawford White <i>Deanery Synod</i> (from April 2024)
Randell McKay (from April 2024)	Angela Wright
Sue Muldowney (from April 2024)	

Co-opted Member:

Mrs Linda Purkess *PCC Treasurer*

Deanery Synod:

Three members of the PCC sit on the Romsey Deanery Synod. This provides the PCC with a link to the churches in the Romsey Deanery and with the Diocese as a whole. It also receives reports from the General Synod. Amongst the items discussed at meetings was a review of the finances of the Diocese.

Affiliation

- Both St Boniface and St John's are Fair Trade churches
- The parish holds a Diocesan Gold Environmental Award
- St John's Church holds an A Rocha Silver Eco-Church Award
- Our churches are members of the Hampshire and the Islands Historic Churches Trust (HIHCT)

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 19 March 2025

Trustee Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a Report of the Trustees and the financial statements 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 financial statements 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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 financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Report to the trustees of

Nursling and Rownhams Parochial Church Council

On accounts for the year ended

31 December 2024

Charity no

1130927

Set out on pages

10 to 20

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

Date:

19 March 2025

Name:

E Arnold

Relevant qualification:

ACA

Address:

62 Rockall Close, Lordshill, Southampton SO16 8EH

Statement of Financial Activities for the year ended 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2024	Total 2023
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Income and endowments from:						
Donations and legacies	2(a)	156,226	26,970	-	183,196	209,921
Charitable activities	2(b)	12,586	808	-	13,394	16,945
Other trading activities	2(c)	2,006	-	-	2,006	840
Investments	2(d)	4,627	3,002	31	7,660	4,689
Other	2(e)	80	-	-	80	80
Total income and endowments		<u>175,525</u>	<u>30,780</u>	<u>31</u>	<u>206,336</u>	<u>232,475</u>
Expenditure on:						
Raising funds	3(a)	754	14	-	768	808
Charitable activities	3(b)	160,574	11,327	-	171,901	174,094
Total expenditure		<u>161,328</u>	<u>11,341</u>	<u>-</u>	<u>172,669</u>	<u>174,902</u>
Net income/(expenditure)		14,197	19,439	31	33,667	57,573
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>14,197</u>	<u>19,439</u>	<u>31</u>	<u>33,667</u>	<u>57,573</u>
Total funds brought forward at 1 January		127,602	83,383	573	211,558	153,985
Total funds carried forward at 31 December		<u>141,799</u>	<u>102,822</u>	<u>604</u>	<u>245,225</u>	<u>211,558</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2024

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2024	Total 2023
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Fixed Assets						
Tangible assets	6	<u>888</u>	<u>-</u>	<u>-</u>	<u>888</u>	<u>1,775</u>
Current Assets						
Debtors:						
- Gift Aid tax recoverable		1,086	52	-	1,138	2,026
- Prepayments		1,224	-	-	1,224	1,034
- Accrued income		1,933	4,039	7	5,979	1,841
		<u>4,243</u>	<u>4,091</u>	<u>7</u>	<u>8,341</u>	<u>4,901</u>
Cash at bank and in hand:						
- WDBF Loan Account		-	-	-	-	54,507
- Bank Deposit Accounts		104,525	78,027	597	183,149	126,747
- Bank Current Accounts		37,537	22,962	-	60,499	31,535
- Cash in hand		57	142	-	199	153
		<u>142,119</u>	<u>101,131</u>	<u>597</u>	<u>243,847</u>	<u>212,942</u>
Total Current Assets		<u>146,362</u>	<u>105,222</u>	<u>604</u>	<u>252,188</u>	<u>217,843</u>
Liabilities						
Creditors: Amounts falling due within one year:						
- Creditors		(967)	-	-	(967)	(1,102)
- Accrued expenses		(2,272)	(1,908)	-	(4,180)	(4,763)
- Deferred income		(2,212)	(492)	-	(2,704)	(2,195)
		<u>140,911</u>	<u>102,822</u>	<u>604</u>	<u>244,337</u>	<u>209,783</u>
Net Current Assets		<u>140,911</u>	<u>102,822</u>	<u>604</u>	<u>244,337</u>	<u>209,783</u>
Total Net Assets		<u>141,799</u>	<u>102,822</u>	<u>604</u>	<u>245,225</u>	<u>211,558</u>
Parish Funds						
Unrestricted		141,799	-	-	141,799	127,602
Restricted		-	102,822	-	102,822	83,383
Endowment		-	-	604	604	573
		<u>141,799</u>	<u>102,822</u>	<u>604</u>	<u>245,225</u>	<u>211,558</u>
Total Charity Funds		<u>141,799</u>	<u>102,822</u>	<u>604</u>	<u>245,225</u>	<u>211,558</u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 19 March 2025

and signed on its behalf by:

Graeme Dixon
Rev'd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are five restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire, £1,000 which must be spent on a path from the car park to the church and £5,806 for car parking improvements.

Notes to the financial statements (continued)

Restricted funds (continued)

ii) **Buildings Development Fund**

This fund was setup in 2008 for the purpose of improving the facilities at St. John's Church, Rownhams. This includes £850 which must be spent on improving the seating.

iii) **The NET Fund**

This fund relates to the weekly 'IGNITE' children's group for 4–7-year-olds, 'NET' youth group for 7–11 year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs, and any surplus is used for youth and children's work.

iv) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

v) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Carers and Tots', 'Lego Church' and Parish Easter and Christmas cards.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. All other income is recognised when it is receivable. All income is accounted for gross.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

d) Expenditure

Resources expended are accounted for on an accruals basis and are accounted for gross.

The Diocesan Common Mission Fund payment (formerly known as Parish Share) is accounted for when payable.

e) Fixed assets

Consecrated and beneficed property is not included in the financial statements in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over either three years for office equipment or four years for other equipment. The Challen Grand Piano has been depreciated on a straight-line basis over ten years. Individual items with a purchase price of £450 or less are written off when the asset is acquired.

Notes to the financial statements (continued)

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the Winchester Diocesan Board of Finance (WDBF) Loan Account (until November 2024), The CBF Church of England Deposit Fund or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted	Restricted	Endowment	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Fund</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	76,962	-	-	76,962	74,742
- Tax recoverable	19,241	-	-	19,241	18,686
- Other tax efficient planned giving	9,606	-	-	9,606	9,260
- Other planned giving	5,648	-	-	5,648	3,526
Collections:					
- At all services for ordinary purposes	5,764	62	-	5,826	5,451
- Retiring and other collections for missions and charities, including tax recoverable	1,616	-	-	1,616	1,520
Grants:					
- War Graves Commission	60	-	-	60	60
- TVBC – Councillor Community Grant Scheme	-	1,967	-	1,967	1,470
- TVBC – Coronation Grant	-	-	-	-	500
- Taylor Wimpey – Grant for tree work	-	-	-	-	1,000
- Barker-Mill Foundation towards the insurance of the Mill monument	293	-	-	293	285
- National Churches Trust	-	1,886	-	1,886	-
- Hampshire and Islands Historic Churches Trust	-	1,000	-	1,000	-
- Listed places of worship grant scheme	-	755	-	755	-
Donations, including tax recoverable under Gift Aid, for salary of youth minister	13,775	-	-	13,775	12,998
Sundry donations, including tax recoverable	23,261	4,525	-	27,786	41,973
Legacies	-	16,775	-	16,775	38,450
	<u>156,226</u>	<u>26,970</u>	<u>-</u>	<u>183,196</u>	<u>209,921</u>
b) Income from charitable activities					
Fees for weddings and funerals	5,569	-	-	5,569	9,071
Weddings and funerals – extras	32	-	-	32	1,050
Letting of Church and Halls	5,805	-	-	5,805	5,124
Parish magazine	998	-	-	998	941
Sale of Bible reading notes	182	-	-	182	180
'The NET' tuck shop	-	808	-	808	579
Impairment loss (see below)	-	-	-	-	-
	<u>12,586</u>	<u>808</u>	<u>-</u>	<u>13,394</u>	<u>16,945</u>
c) Income from other trading activities					
Fund raising activities	2,006	-	-	2,006	840
	<u>2,006</u>	<u>-</u>	<u>-</u>	<u>2,006</u>	<u>840</u>
d) Investment income					
Bank and other interest	<u>4,627</u>	<u>3,002</u>	<u>31</u>	<u>7,660</u>	<u>4,689</u>
e) Other income					
Rent for use of land for electricity pole	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2024	Total 2023
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	432	-	-	432	394
Donation envelopes	-	-	-	-	97
Online/contactless donation processing charges	322	14	-	336	317
	<u>754</u>	<u>14</u>	<u>-</u>	<u>768</u>	<u>808</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	1,509	-	-	1,509	1,476
- Relief and development agencies	201	-	-	201	292
- Home mission and other Church societies	2,083	-	-	2,083	1,920
Ministry:					
- Diocesan Common Mission Fund	89,251	-	-	89,251	96,759
- Working expenses of incumbent	692	-	-	692	697
Church running and maintenance	17,931	-	-	17,931	17,807
Depreciation of fixed assets	887	-	-	887	1,302
Youth work	28,274	-	-	28,274	26,841
Parish magazine	495	-	-	495	449
Upkeep of grounds and churchyards	346	-	-	346	3,974
Running costs of halls	6,391	-	-	6,391	6,443
Payments to service weddings and funerals	805	-	-	805	2,018
Training	344	-	-	344	45
Outreach costs	-	3,438	-	3,438	3,573
'The NET' costs	-	1,434	-	1,434	438
Purchase of Bible reading notes	182	-	-	182	180
Major repairs & refurbishment work:					
- Rownhams Church	3,006	4,640	-	7,646	1,558
- Nursling Church	-	1,815	-	1,815	1,000
- Rownhams Church Hall	-	-	-	-	-
Car park at Nursling Church	-	-	-	-	15
Support costs:					
- Administration costs (including Parish Administrator)	8,177	-	-	8,177	7,307
	<u>160,574</u>	<u>11,327</u>	<u>-</u>	<u>171,901</u>	<u>174,094</u>

There were no Governance costs incurred by the PCC during the year (2023: Nil).

Notes to the financial statements (continued)

4. Staff costs

	<u>2024</u> £	<u>2023</u> £
Wages and salaries	33,572	32,652
Employer's contribution to defined contribution pension scheme	783	735
	<u>34,355</u>	<u>33,387</u>

During the year the PCC employed a full-time Youth, Children and Families' Worker, a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2023: None).

5. Related party transactions

During the year the charity received donations from PCC members, key management personnel and persons closely connected to them. The donors did not attach any conditions to their gifts which required the charity to significantly alter the nature of its existing activities.

No PCC member, or any connected party, received any remuneration, or other benefits, for acting as a trustee of the charity. Clergy, trustees and staff claimed expenses of £1,044 (2023: £1,003) during the year for travel and the cost of communications. No other transactions were undertaken with any other PCC member, persons closely connected to them or related parties (other than being reimbursed costs properly incurred).

6. Fixed assets

		<u>Church Equipment</u> £	<u>Challen Grand Piano</u> £	<u>Total</u> £
Tangible assets				
Cost	At 1 January 2024	7,123	6,215	13,338
	Additions at cost	-	-	-
	Disposals	-	-	-
	At 31 December 2024	<u>7,123</u>	<u>6,215</u>	<u>13,338</u>
Depreciation	At 1 January 2024	5,348	6,215	11,563
	Disposals	-	-	-
	Charge for the year	887	-	887
	At 31 December 2024	<u>6,235</u>	<u>6,215</u>	<u>12,450</u>
Net Book Value	At 31 December 2024	<u>888</u>	<u>-</u>	<u>888</u>
	At 31 December 2023	<u>1,775</u>	<u>-</u>	<u>1,775</u>

Church equipment comprises a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the photocopier (purchased in 2023) and the lectern (purchased in 2022).

The Challen Grand Piano was purchased during 2013 and is now fully depreciated.

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's		
	Fund	Fund	Repair	Repair	Flower	Total	Total
	£	£	£	£	£	2024	2023
Income and endowments:							
Donations and legacies	156,136	-	-	-	90	156,226	164,414
Charitable activities	12,586	-	-	-	-	12,586	16,366
Other trading activities	2,006	-	-	-	-	2,006	840
Income from investments	1,553	73	2,918	83	-	4,627	3,452
Other income	80	-	-	-	-	80	80
Total income	172,361	73	2,918	83	90	175,525	185,152
Expenditure on:							
Raising funds	754	-	-	-	-	754	804
Charitable activities	158,955	1,474	-	-	145	160,574	166,460
Total expenditure	159,709	1,474	-	-	145	161,328	167,264
Net income/(expenditure)	12,652	(1,401)	2,918	83	(55)	14,197	17,888
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement in funds	11,452	(201)	2,918	83	(55)	14,197	17,888
Balances b/fwd at 1 January	69,342	5,478	50,197	1,941	644	127,602	109,714
Balances c/fwd at 31 Dec	80,794	5,277	53,115	2,024	589	141,799	127,602
Represented by:							
Fixed assets – tangible assets	888	-	-	-	-	888	1,775
Current assets							
Debtors:							
- Gift Aid tax recoverable	1,086	-	-	-	-	1,086	1,946
- Prepayments	1,224	-	-	-	-	1,224	1,034
- Accrued Income	1,331	1	601	-	-	1,933	1,064
	3,641	1	601	-	-	4,243	4,044
Cash at bank and in hand:							
- WDBF Loan Account	-	-	-	-	-	-	49,237
- Bank Deposit Accounts	50,797	2,980	50,748	-	-	104,525	55,644
- Bank Current Accounts	30,737	2,454	1,766	2,024	556	37,537	22,147
- Cash in hand	24	-	-	-	33	57	92
	81,558	5,434	52,514	2,024	589	142,119	127,120
Current assets	85,199	5,435	53,115	2,024	589	146,362	131,164
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(967)	-	-	-	-	(967)	(1,102)
- Accrued expenses	(2,114)	(158)	-	-	-	(2,272)	(2,530)
- Deferred income	(2,212)	-	-	-	-	(2,212)	(1,705)
Total net assets	80,794	5,277	53,115	2,024	589	141,799	127,602

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Total 2024	Total 2023
	£	£	£	£	£	£	£
Income and endowments:							
Donations and legacies	18,804	900	10	3,641	3,615	26,970	45,507
Charitable activities	-	-	808	-	-	808	579
Other trading activities	-	-	-	-	-	-	-
Income from investments	1,128	800	11	1,063	-	3,002	1,211
Total income	<u>19,932</u>	<u>1,700</u>	<u>829</u>	<u>4,704</u>	<u>3,615</u>	<u>30,780</u>	<u>47,297</u>
Expenditure on:							
Raising funds	1	-	3	-	10	14	4
Charitable activities	1,815	112	1,434	4,528	3,438	11,327	7,634
Total expenditure	<u>1,816</u>	<u>112</u>	<u>1,437</u>	<u>4,528</u>	<u>3,448</u>	<u>11,341</u>	<u>7,638</u>
Net income/(expenditure)	18,116	1,588	(608)	176	167	19,439	39,659
Transfers between funds	-	-	-	-	-	-	-
Net movement in funds	<u>18,116</u>	<u>1,588</u>	<u>(608)</u>	<u>176</u>	<u>167</u>	<u>19,439</u>	<u>39,659</u>
Balances brought forward at 1 January	27,557	23,176	1,045	25,827	5,778	83,383	43,724
Balances carried forward at 31 December	<u>45,673</u>	<u>24,764</u>	<u>437</u>	<u>26,003</u>	<u>5,945</u>	<u>102,822</u>	<u>83,383</u>
Represented by:							
Current assets							
Debtors:							
- Gift Aid tax recoverable	2	30	-	-	20	52	80
- Accrued income	145	79	-	3,815	-	4,039	769
	<u>147</u>	<u>109</u>	<u>-</u>	<u>3,815</u>	<u>20</u>	<u>4,091</u>	<u>849</u>
Cash at bank and in hand:							
- WDBF Loan Account	-	-	-	-	-	-	4,748
- Bank Deposit Accounts	43,373	17,999	-	16,655	-	78,027	71,103
- Bank Current Accounts	3,153	7,156	695	5,533	6,425	22,962	9,345
- Cash in hand	-	-	-	-	142	142	61
	<u>46,526</u>	<u>25,155</u>	<u>695</u>	<u>22,188</u>	<u>6,567</u>	<u>101,131</u>	<u>85,257</u>
Current assets	46,673	25,264	695	26,003	6,587	105,222	86,106
Liabilities							
Creditors: amounts becoming due and payable within one year:							
- Accrued expenses	(1,000)	(500)	(258)	-	(150)	(1,908)	(2,233)
- Deferred income	-	-	-	-	(492)	(492)	(490)
Total net assets	<u>45,673</u>	<u>24,764</u>	<u>437</u>	<u>26,003</u>	<u>5,945</u>	<u>102,822</u>	<u>83,383</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	2024	2023
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	31	26
Income from charitable activities	-	-
Net income	31	26
Fund at 1 January	573	547
Fund at 31 December	<u>604</u>	<u>573</u>
Represented by:		
Current assets		
Debtors:		
- Accrued income	7	8
Cash at bank and in hand:		
- WDBF Loan Account	-	522
- Bank Deposit Accounts	597	-
- Bank Current Accounts	-	43
Total net assets	<u>604</u>	<u>573</u>

Supplementary pages

For information only, and do not form part of the financial statements

1. General fund: Missionary and charitable giving (including any tax recoverable under Gift Aid)

	2024		2023	
	£	£	£	£
Church overseas:				
- Bible Society	399		356	
- Mission to Seafarers	250		199	
- Church Mission Society (CMS)	720		720	
- The Barnabas Fund	81		99	
- South Rwenzori Link	<u>59</u>		<u>102</u>	
		1,509		1,476
Relief and development agencies:				
- Tearfund	139		217	
- The Leprosy Mission	<u>62</u>		<u>75</u>	
		201		292
Home mission and other Church societies:				
- SCRATCH	216		192	
- Southampton City Mission	729		750	
- Southampton Street Pastors	331		131	
- Scripture Union	118		106	
- A Rocha UK	340		362	
- Friends of Winchester Cathedral	5		5	
- Hampshire & Islands Historic Churches Trust	25		25	
- Church Army	150		150	
- UCCF: the Christian Unions	100		100	
- Church Urban Fund	44		99	
- City Life Churches Winter Beds Project	<u>25</u>		<u>-</u>	
		2,083		1,920
Total Missionary and Charitable Giving		<u><u>3,793</u></u>		<u><u>3,688</u></u>

In addition to the amounts shown above, church members arranged their own fund-raising initiatives and proceeds were passed directly to the charities involved.

2. General fund: Parish Magazine (Twin Spires)

	2024		2023	
	£	£	£	£
- Sales of magazines	738		694	
- Advertisements	<u>260</u>		<u>247</u>	
Total income		998		941
- Printing and photocopying	443		399	
- Church News Service	<u>52</u>		<u>50</u>	
Total expenditure		(495)		(449)
Net income		<u><u>503</u></u>		<u><u>492</u></u>

Supplementary information (Continued)

The printing of 'Twin Spires' was brought 'in house' at the beginning of 2006 and is copied on the photocopier in the Parish Office. The associated costs have been calculated from the photocopier usage log and a unit price based on the actual cost of buying in paper and the maintenance charge that the PCC pays to the photocopier company.

A new photocopier was purchased during 2023. The above figures do not include any associated cost with this purchase.

3. Church Halls

	<u>Nursling</u>	<u>Rownhams</u>	<u>Total</u> <u>2024</u>	<u>Total</u> <u>2023</u>
	£	£	£	£
Rent/Hire	2,200	3,605	5,805	5,124
Total income	<u>2,200</u>	<u>3,605</u>	<u>5,805</u>	<u>5,124</u>
Insurance	842	981	1,823	1,721
Water rates	172	359	531	268
Cleaning (labour and materials)	-	1,288	1,288	1,221
Heat and light	-	1,762	1,762	2,234
Internet	-	204	204	205
Minor repairs and renewals	198	585	783	794
Major repairs and improvements	-	-	-	-
Total expenditure	<u>1,212</u>	<u>5,179</u>	<u>6,391</u>	<u>6,443</u>
Net income / (expense)	<u>988</u>	<u>(1,574)</u>	<u>(586)</u>	<u>(1,319)</u>

Accounts



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2023**

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John's Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Website: www.twinspires.org.uk

Incumbent: Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH

Independent Examiner: Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH

Bankers: NatWest Bank
CAF Bank Limited, West Malling, Kent
Winchester Diocesan Board of Finance
CCLA Investment Management Ltd

Aim and purposes

The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams has the responsibility for promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical in cooperation with the vicar, the Revd Graeme Dixon, to whom day to day management of the parish is delegated.

The Ecclesiastical Parish is part of the Diocese of Winchester within the Church of England. There are two churches within the parish: St Boniface Church, Nursling and St John's Church Rownhams. The Parochial Church Council (PCC) also has the responsibility for the maintenance of the church buildings and the associated halls.

The registered name of the PCC is The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams, and its working name is Nursling and Rownhams PCC. The registered number of the charity is 1130927 and statutory information regarding the PCC may be found on the Charity Commission website.

When planning activities for the year the Vicar and PCC have had regard to the Charity Commission's guidance on public benefit and specific guidance on charities for the advancement of religion.

Objectives and Activities

The vision is to be a Christ Centred Community by:

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.
2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.
3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.
4. To strive to make the best use of all that God has given us to build up his Kingdom.

Achievements and Performance

General

2023 gave a welcome 'return to normality' after the restrictions of Covid, although it has taken a while for church and event attendance to return to pre-covid levels.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church on 24 April 2023. At this time there were 196 (193 in 2022) parishioners on the Church Electoral Roll.

The full PCC met six times in person. An extended standing committee with key church personnel met between these meetings as required. The Creation Care Eco Group met four times.

The key points of focus for our churches in 2023 were:

- Providing a weekly pattern of worship and community for our congregations
- Community engagement activities such as Messy Church, Lego Church, Carers and Tots, Coffee Break and Friday Friends
- Strengthening our youth, children, schools and families' ministry
- Digital Church with broadcast of services online and recordings available later
- Strengthening our social calendar with more community events led by a newly formed social committee
- Working together to continue our credentials as Eco Church
- Starting to consult about reordering our church buildings

Worship and community for our congregations

Our Sunday services were in-person, whilst continuing to live stream Sunday morning services from St John's Church. The streamed services are also available to watch later on our YouTube channel, which can be accessed via the Twinspires website.

Our pattern of weekly services has settled as:

Sunday 10:00	Worship at St John's Rownhams with creche available
Sunday 11:00	Worship at St Boniface Nursling
Sunday 18:30	Worship at St John's Rownhams (except for the 3 rd Sunday in the month)
Sunday 16:00 3 rd Sunday in the month	Lego Church in Rownhams St John's School
Monday 9:00	Online Morning Prayer
Tuesday 9:30	Online Morning Prayer
Wednesday 9:00	Online Open Prayer
Thursday 10:00	Online Morning Prayer
Friday 8:30	Morning Prayer at St Boniface Nursling

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life.

The following life events took place during 2023:

- There were 2 baptisms (7 in 2022)
- There were 5 weddings (13 in 2022)
- There were 9 church funerals (9 in 2022)
- There were 15 interment of ashes (16 in 2022)
- There were 6 funerals held elsewhere (3 in 2022)

Review of activities undertaken to support our Objectives

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.

Our main Sunday morning services tend to be more contemporary at St John's and traditional at St Boniface. A new initiative was the Immerse Service, with a focus on sung worship, together with an opportunity for testimony to encourage each other. This is held at least once a month at St John's Church, led by Steve and Sarah Beak, and has been well received. Lego Church was also introduced during the year. This has attracted several families, particularly those with primary school-aged children.

In addition to the Vicar and the Youth, Children and Families Minister, we are fortunate to have volunteer support including an Honorary Curate (retired Vicar), retired ministers and two church members who have completed the Bishop's Permission to Preach (BPP) programme. We also have several church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes in leading worship, prayer, children and families work, creation care and pastoral care. In October Alison Collins was licensed as a Lay Worker in pastoral ministry in this Diocese following her move to Rownhams from the Diocese of Chester.

We have six home groups, including one for parents with pre-school children, who meet for Bible Study, prayer, fellowship, mutual support and encouragement.

Ichthians (for 11 years plus) and Sunday Club (for 3- 11 years) continued to meet on Sunday Mornings at St John's for their own activities. The youngsters return to the morning service for Holy Communion.

The children's group "The NET" for KS2 children meets on Friday evenings. This is well attended and regularly has around fifteen people, the majority of whom are unchurched. The Monday night follow on to NET, "MORE" has lower numbers but meets regularly. A board game group was trialled during the year but was not well supported.

Alpha was held online for those who are exploring the Christian faith, mainly made up of those preparing for marriage and parents preparing for the baptism of their children. 'CONNECT' continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.

We provide a wide variety of services aiming to have something for everyone.

We encourage members to be involved in the running of services for example by Bible reading, leading prayers, leading sung worship, preaching, giving testimonies and leading services.

'Messy Church' met for Ephiny, Easter and the end of the school year in the local Scout HQ. This is for parents and children and is themed craft and games followed by a celebration and a meal together. Lego Church was introduced on a Sunday afternoon once a month from the middle of the year and is enjoyed by several families.

We continue to run several prayer groups and hold a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved was held in November. The first Friday Friends Afternoon Tea, organised by the Pastoral Group, was held soon after to support those who have lost a loved one. This has become a regular event taking place every two months and is attended by around 20 people.

Remembrance commemorations were held in November and members of 21st Romsey Scout Group (Nursling and Rownhams) attended services in both churches.

The annual Christingle service was held in St John's Church at the beginning of December, which attracted quite a few local families. We also held a Nativity and two carol services as well as school carol services at St John's Church. Carols by the fire and the Carols and Mince Pies at Christmas were again well attended.

Good progress was made with strengthening our social calendar including a successful Barn Dance and Beetle Drive. Craft evenings are held on the first Tuesday of the month in the Church Hall.

3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives – our role in the community.

A tots' group was launched at the beginning of the year offering various activities including craft, singing, a Bible story and refreshments for little ones and their carers. Initially this was held in St John's Church Hall but, due to its popularity, it has moved to the larger Community Centre where regularly 25+ little ones attend. This meets on Monday mornings in School term time and is very well supported. A TVBC Councillor Community grant was received to help towards the running costs, for which we are grateful. We also support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers. This meets twice a month, and the number of attendees is around 25. This group has also been supported by a TVBC Councillor Community grant which helped towards running costs and enabled the members to have a lunch outing to Romsey Golf Club in the autumn.

The King's Coronation was celebrated by a community event in and around St John's Church with refreshments, crafts and other activities, supported by a TVBC coronation grant. This was followed by an informal celebration service. Both churches were decorated with wonderful floral displays for the celebration weekend.

The local Men's Shed meets in St Boniface Church Hall at a favourable rate and is working hard to maintain and improve the hall. The group is well attended. A Ladies' Shed was also formed during 2023. St Boniface Church and the 'Shed' held Open Days in June and November, which were well supported by the community.

The Nursling & Rownhams Community Band played at a community concert at St Boniface Church just before Christmas. They practise in St Boniface Church and Church Hall.

Church members continue to organise the monthly litter pick, which is well supported and appreciated by the community. The eco group took part in the Churches Count on Nature in St John's Churchyard and the Tearfund Big Quiz Night, and the craft session for making Eco Christmas presents was repeated this year.

Graeme supports both of our schools as a Foundation Governor. Ewan, our Youth, Children and Families' worker runs Christian Union groups in both of our primary schools, and regular school assemblies are also held. We run leavers' days for those about to leave primary school. We host services for the local pre-school and tots' group at major festivals. The puppet team continues to be very popular with children of all ages. Another successful 'Light' Party was run as a community event at the end of October.

We have continued to work with the Probation Service providing sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly on Saturdays and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

St Boniface Church was pleased to welcome visitors from Germany again this year.

Ecumenical relationships continue through the meeting of church leaders in the SO16 postcode area and inter church connections in our social action in Southampton. Examples include church members supporting (by volunteering at and donating provisions to) the local food bank run by Southampton City Mission, 7 church members volunteer as part of the City's Street Pastors' Team and others have volunteered at the Winter Shelter project for the homeless and the Christmas Complete project run by SCRATCH.

4. To strive to make the best use of all that God has given us to build up his Kingdom.

We have been blessed with a full-time paid staff Youth, Children and Families worker for the whole year which has enabled a wide range of groups and activities to be offered. We also have a paid administrator for 9-12 hours a week and a paid cleaner for 6 hours a week to help look after our buildings.

Maintenance of our buildings continues.

St Boniface Church:

The 'Friday Gang' has continued to keep the church and churchyard tidy and arrange the flowers. Preliminary meetings were held regarding reorganisation of the vestry to improve kitchen facilities. The quinquennial inspection for St Boniface Church is past its due date and should be carried out in 2024. A generous legacy should go some way to the much-needed internal redecoration, following the successful roof repairs to make the building watertight.

St John's Church:

At St John's Church leaks in the roof are continuing to cause problems. The theft of lead from the roof of the vestry in December has exacerbated the damp problems. Expert advice is currently being sought. The scheduled 5-yearly professional inspection of the fixed electrical wiring has recently identified various issues that need remedial work, with a guide cost of £3,000. Discussions have been held with the architect regarding the reordering of the church to provide flexible seating. Much needed remedial tree works were carried out at the beginning of 2023 in the grounds of St John's Church. St John's Church Hall is being well used in the evenings and at weekends. However, financially, we have felt the loss of a regular day time booking on weekdays following the closing of Sunny Dayz Pre-School in the autumn 2022.

We would like to thank all the volunteers who give of their time and skills in so many ways to further the vision of the Church. In particular, we want to thank our churchwardens Mr Randell McKay and Mr John Sofrin who have worked so hard for us.

Financial review

We ended the year in a better financial position than we were in at the beginning of the year.

A huge thank you to everyone who has contributed financially during the year. The long list of activities you have read about would not be possible without your generosity.

- Total incoming resources for 2023 were £232,475 compared to £185,257 in the previous year
- Total outgoing resources were £174,902 (2022 - £185,778)
- The result for the year was net incoming resources of £57,573 (2022 – net outgoing resources of £521) giving net assets of £211,558 on 31 December 2023 (£153,985 on 31 December 2022)

Donations through planned giving increased by around 10% compared to the previous year, for which we are grateful. We are appreciative of those many church members who have switched to giving by online methods, through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably. The shift to those who use the Parish Giving Scheme (PGS) means that this has become the preferred way of giving for many. We would also like to thank all those who very generously supported our two giving days in March and December 2023.

Two very generous legacies were received towards the end of 2023, which will be used to fund buildings maintenance and improvement projects in both churches.

Expenditure included:

- £96,759 (2022 - £99,755) on Common Mission Fund (Parish Share)
- £17,807 (2022 - £14,518) on church running and maintenance
- £30,852 (2022 - £16,483) on youth and other outreach work
- £3,688 (2022 - £4,399) on missionary and charitable giving

The rental income received from St John's Church Hall did not cover its running costs. This is mainly because we have not been able to find a regular replacement tenant for weekday daytime bookings following the closure of the Pre-School at the end of 2022.

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2024 is £89,251, compared to £96,759 in 2023.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2023 met this target.

Funds not needed immediately are invested via a loan to the Winchester Diocesan Board of Finance, the CBF Church of England Deposit Fund (CCLA) and in a CAF Gold Deposit Account.

Plans for the future

St Boniface Church

- Quinquennial inspection to be carried out by the church architect
- Upgrade the kitchen facilities in the vestry
- Redecoration of the interior of the church
- Repairs to the steeple cedar tiles

St John's Church, Hall and Grounds

- Repair roof of the church to make the building watertight
- Carry out the necessary electrical repairs
- Continue redecoration of the church hall.
- Progress the project to replace pews with chairs.
- Work will continue on items listed in the quinquennial report as resources allow.

Structure, governance and management

The Parochial Church Council (PCC) is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are elected at the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. Information is distributed to new PCC members explaining the responsibilities of Trustees. Annually, each PCC member completes a Trustee Eligibility Declaration and an HMRC Fit and Proper Persons Declaration.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm. The PCC has policies in place covering these requirements and Safeguarding and Health and Safety are agenda items at every PCC meeting. The PCC has complied with its duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

In their capacity as charity trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The Standing Committee is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams are part of the Diocese of Winchester within the Church of England.

All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Ex Officio Members

Incumbent:	Rev Graeme Dixon (chairman)
Honorary Curate:	Rev Jim Stanley-Smith (non-voting)
Wardens:	Mr Randell McKay Mr John Sofrin

Elected Members:

Lynn Black <i>PCC Secretary</i>	Christine Owen
Glennis Gould	Jason Phelps
Simon Harris (from April 2023)	Fiona Skidmore
Angela Jones	Katrina Stout <i>Deanery Synod</i>
Clive Jones	Angela Wright
Kathryn Lowe (to April 2023)	Avis Wood (to November 2023)
Isabel Murray (to April 2023)	

Co-opted Member:

Mrs Linda Purkess *PCC Treasurer*

Affiliation

- Both St Boniface and St John's are Fair Trade churches
- The parish holds a Diocesan Gold Environmental Award
- St John's Church holds an A Rocha Silver Eco-Church Award
- Our churches are members of the Hampshire and the Islands Historic Churches Trust (HIHCT)

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 19 March 2024

Trustee Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a Report of the Trustees and the financial statements 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 financial statements 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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 financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Independent Examiner's Report to the Trustees

I report on the financial statements of Nursling and Rownhams Parochial Church Council (registered charity number 1130927) for the year ended 31 December 2023, which are set out on pages 10 to 20.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: E Arnold

Mrs E Arnold
62 Rockall Close
Lordshill
Southampton
SO16 8EH

Date: 19 March 2024

Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Income and endowments from:						
Donations and legacies	2(a)	164,414	45,507	-	209,921	158,681
Charitable activities	2(b)	16,366	579	-	16,945	24,616
Other trading activities	2(c)	840	-	-	840	480
Investments	2(d)	3,452	1,211	26	4,689	1,400
Other	2(e)	80	-	-	80	80
Total income and endowments		<u>185,152</u>	<u>47,297</u>	<u>26</u>	<u>232,475</u>	<u>185,257</u>
Expenditure on:						
Raising funds	3(a)	804	4	-	808	386
Charitable activities	3(b)	166,460	7,634	-	174,094	185,392
Total expenditure		<u>167,264</u>	<u>7,638</u>	<u>-</u>	<u>174,902</u>	<u>185,778</u>
Net income/(expenditure)		17,888	39,659	26	57,573	(521)
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>17,888</u>	<u>39,659</u>	<u>26</u>	<u>57,573</u>	<u>(521)</u>
Total funds brought forward at 1 January		109,714	43,724	547	153,985	154,506
Total funds carried forward at 31 December		<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2023

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Fixed Assets						
Tangible assets	6	<u>1,775</u>	<u>-</u>	<u>-</u>	<u>1,775</u>	<u>917</u>
Current Assets						
Debtors:						
- Gift Aid tax recoverable		1,946	80	-	2,026	1,235
- Prepayments		1,034	-	-	1,034	969
- Accrued income		1,064	769	8	1,841	928
		<u>4,044</u>	<u>849</u>	<u>8</u>	<u>4,901</u>	<u>3,132</u>
Cash at bank and in hand:						
- WDBF Loan Account		49,237	4,748	522	54,507	54,507
- Bank Deposit Accounts		55,644	71,103	-	126,747	75,042
- Bank Current Accounts		22,147	9,345	43	31,535	25,520
- Cash in hand		92	61	-	153	138
		<u>127,120</u>	<u>85,257</u>	<u>565</u>	<u>212,942</u>	<u>155,207</u>
Total Current Assets		131,164	86,106	573	217,843	158,339
Liabilities						
Creditors: Amounts falling due within one year:						
- Creditors		(1,102)	-	-	(1,102)	(775)
- Accrued expenses		(2,530)	(2,233)	-	(4,763)	(2,856)
- Deferred income		(1,705)	(490)	-	(2,195)	(1,640)
		<u>125,827</u>	<u>83,383</u>	<u>573</u>	<u>209,783</u>	<u>153,068</u>
Net Current Assets		<u>125,827</u>	<u>83,383</u>	<u>573</u>	<u>209,783</u>	<u>153,068</u>
Total Net Assets		<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>
Parish Funds						
Unrestricted		127,602	-	-	127,602	109,714
Restricted		-	83,383	-	83,383	43,724
Endowment		-	-	573	573	547
Total Charity Funds		<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 19 March 2024

and signed on its behalf by:

Graeme Dixon
Rev'd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are six restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire and £5,806 for carparking improvements.

ii) Memorial Garden Fund

This fund was set up in 2004 with a donation for the purpose of creating an additional remembrance garden in St. John's churchyard. Monies have been used up during 2023 and the fund closed.

Notes to the financial statements (continued)

Restricted funds (continued)

iii) **Buildings Development Fund**

This fund was setup in 2008 for the purpose of improving the facilities at St. John's Church, Rownhams. This includes £850 which must be spent on improving the seating.

iv) **The NET Fund**

This fund relates to the weekly 'NET' youth group for 7–11-year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs and any surplus is used for youth and children's work.

v) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

vi) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Carers and Tots', 'Messy Church' and Parish Easter and Christmas cards.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. All other income is recognised when it is receivable. All income is accounted for gross.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

d) Expenditure

Resources expended are accounted for on an accruals basis and are accounted for gross.

The Diocesan Common Mission Fund payment (formerly known as Parish Share) is accounted for when payable.

e) Fixed assets

Consecrated and beneficed property is not included in the financial statements in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over either three years for office equipment or four years for other equipment. The Challen Grand Piano has been depreciated on a straight-line basis over ten years. Individual items with a purchase price of £450 or less are written off when the asset is acquired.

Notes to the financial statements (continued)

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the Winchester Diocesan Board of Finance (WDBF) Loan Account, The CBF Church of England Deposit Fund or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted	Restricted	Endowment	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Fund</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	74,742	-	-	74,742	67,890
- Tax recoverable	18,686	-	-	18,686	16,973
- Other tax efficient planned giving	9,260	-	-	9,260	7,790
- Other planned giving	3,526	-	-	3,526	3,433
Collections:					
- At all services for ordinary purposes	5,451	-	-	5,451	4,152
- Retiring and other collections for missions and charities, including tax recoverable	1,520	-	-	1,520	2,270
Grants:					
- War Graves Commission	60	-	-	60	60
- TVBC – Councillor Community Grant Scheme	-	1,470	-	1,470	-
- TVBC – Coronation Grant	-	500	-	500	-
- Taylor Wimpey – Grant for tree work	-	1,000	-	1,000	-
- Barker-Mill Foundation towards the insurance of the Mill monument	285	-	-	285	278
- WDBF Energy Grant	-	-	-	-	1,825
- Listed places of worship grant scheme	-	-	-	-	151
Donations, including tax recoverable under Gift Aid, for salary of youth minister	12,998	-	-	12,998	2,900
Sundry donations, including tax recoverable	37,886	4,087	-	41,973	50,959
Legacies	-	38,450	-	38,450	-
	<u>164,414</u>	<u>45,507</u>	<u>-</u>	<u>209,921</u>	<u>158,681</u>
b) Income from charitable activities					
Fees for weddings and funerals	9,071	-	-	9,071	9,923
Weddings and funerals – extras	1,050	-	-	1,050	2,850
Letting of Church and Halls	5,124	-	-	5,124	11,851
Parish magazine	941	-	-	941	1,204
Sale of Bible reading notes	180	-	-	180	325
'The NET' tuck shop	-	579	-	579	-
Impairment loss (see below)	-	-	-	-	(1,537)
	<u>16,366</u>	<u>579</u>	<u>-</u>	<u>16,945</u>	<u>24,616</u>
c) Income from other trading activities					
Fund raising activities	840	-	-	840	480
	<u>840</u>	<u>-</u>	<u>-</u>	<u>840</u>	<u>480</u>
d) Investment income					
Bank and other interest	<u>3,452</u>	<u>1,211</u>	<u>26</u>	<u>4,689</u>	<u>1,400</u>
e) Other income					
Rent for use of land for electricity pole	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Impairment loss

An impairment loss of £1,537 was recognised in 2022 in respect of amounts owed by Sunnydayz Pre-school for the hire of Rownhams Church Hall for September and October 2022, following the forced closure of the Pre-school in October 2022, and we have not been able to recover these amounts.

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	394	-	-	394	157
Donation envelopes	97	-	-	97	-
Online/contactless donation processing charges	313	4	-	317	229
	<u>804</u>	<u>4</u>	<u>-</u>	<u>808</u>	<u>386</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	1,476	-	-	1,476	2,091
- Relief and development agencies	292	-	-	292	424
- Home mission and other Church societies	1,920	-	-	1,920	1,884
Ministry:					
- Diocesan Common Mission Fund	96,759	-	-	96,759	99,755
- Working expenses of incumbent	697	-	-	697	858
Church running and maintenance	17,774	33	-	17,807	14,518
Depreciation of fixed assets	1,302	-	-	1,302	789
Youth work	26,841	-	-	26,841	14,972
Parish magazine	449	-	-	449	420
Upkeep of grounds and churchyards	2,957	1,017	-	3,974	1,714
Running costs of halls	6,443	-	-	6,443	6,287
Payments to service weddings and funerals	2,018	-	-	2,018	2,730
Training	45	-	-	45	991
Outreach costs	-	3,573	-	3,573	1,489
'The NET' costs	-	438	-	438	22
Purchase of Bible reading notes	180	-	-	180	324
Major repairs & refurbishment work:					
- Rownhams Church	-	1,558	-	1,558	-
- Nursling Church	-	1,000	-	1,000	3,708
- Rownhams Church Hall	-	-	-	-	5,000
Car park at Nursling Church	-	15	-	15	20,650
Support costs:					
- Administration costs (including Parish Administrator)	7,307	-	-	7,307	6,766
	<u>166,460</u>	<u>7,634</u>	<u>-</u>	<u>174,094</u>	<u>185,392</u>

There were no Governance costs incurred by the PCC during the year (2022: Nil).

Notes to the financial statements (continued)

4. Staff costs

	<u>2023</u> £	<u>2022</u> £
Wages and salaries	32,652	19,901
Employer's contribution to defined contribution pension scheme	735	60
	<u>33,387</u>	<u>19,961</u>

During the year the PCC employed a full-time Youth, Children and Families' Worker, a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2022: None).

In addition, in 2022, the PCC paid redundancy costs of £1,103 to one member of staff.

5. Related Parties

No PCC member, or any connected party, received any remuneration for acting as a trustee of the charity.

No person connected with the PCC has been paid or is payable remuneration or other benefits from the funds of the charity (other than being reimbursed costs properly incurred).

6. Fixed assets

		Church <u>Equipment</u> £	Challen Grand <u>Piano</u> £	<u>Total</u> £
Tangible assets				
Cost	At 1 January 2023	5,963	6,215	12,178
	Additions at cost	2,160	-	2,160
	Disposals	(1,000)	-	(1,000)
	At 31 December 2023	<u>7,123</u>	<u>6,215</u>	<u>13,338</u>
Depreciation	At 1 January 2023	5,460	5,801	11,261
	Disposals	(1,000)	-	(1,000)
	Charge for the year	888	414	1,302
	At 31 December 2023	<u>5,348</u>	<u>6,215</u>	<u>11,563</u>
Net Book Value	At 31 December 2023	<u>1,775</u>	<u>-</u>	<u>1,775</u>
	At 31 December 2022	<u>503</u>	<u>414</u>	<u>917</u>

Church equipment comprises a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the photocopier (purchased in 2023) and the lectern (purchased in 2022).

The Challen Grand Piano was purchased during 2013 and is now fully depreciated.

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's		
	Fund	Fund	Repair	Repair	Flower	Total	Total
	£	£	£	£	£	2023	2022
Income and endowments:							
Donations and legacies	164,144	200	-	-	70	164,414	128,830
Charitable activities	15,981	-	-	-	385	16,366	24,616
Other trading activities	840	-	-	-	-	840	463
Income from investments	939	53	2,372	88	-	3,452	1,046
Other income	80	-	-	-	-	80	80
Total income	181,984	253	2,372	88	455	185,152	155,035
Expenditure on:							
Raising funds	804	-	-	-	-	804	385
Charitable activities	164,516	1,406	-	-	538	166,460	152,952
Total expenditure	165,320	1,406	-	-	538	167,264	153,337
Net income/(expenditure)	16,664	(1,153)	2,372	88	(83)	17,888	1,698
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement in funds	15,464	47	2,372	88	(83)	17,888	1,698
Balances b/fwd at 1 January	53,878	5,431	47,825	1,853	727	109,714	108,016
Balances c/fwd at 31 Dec	69,342	5,478	50,197	1,941	644	127,602	109,714
Represented by:							
Fixed assets – tangible assets	1,775	-	-	-	-	1,775	917
Current assets							
Debtors:							
- Gift Aid tax recoverable	1,946	-	-	-	-	1,946	952
- Prepayments	1,034	-	-	-	-	1,034	969
- Accrued Income	348	1	689	26	-	1,064	873
	3,328	1	689	26	-	4,044	2,794
Cash at bank and in hand:							
- WDBF Loan Account	-	-	47,469	1,768	-	49,237	49,237
- Bank Deposit Accounts	52,737	2,907	-	-	-	55,644	42,212
- Bank Current Accounts	16,786	2,599	2,039	147	576	22,147	18,660
- Cash in hand	24	-	-	-	68	92	64
	69,547	5,506	49,508	1,915	644	127,120	110,173
Current assets	72,875	5,507	50,197	1,941	644	131,164	112,967
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(1,102)	-	-	-	-	(1,102)	(775)
- Accrued expenses	(2,501)	(29)	-	-	-	(2,530)	(2,755)
- Deferred income	(1,705)	-	-	-	-	(1,705)	(640)
Total net assets	69,342	5,478	50,197	1,941	644	127,602	109,714

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Memorial Garden	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Total 2023	Total 2022
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	14,145	-	1,462	-	26,000	3,900	45,507	29,851
Charitable activities	-	-	-	579	-	-	579	-
Other trading activities	-	-	-	-	-	-	-	17
Income from investments	375	-	663	-	173	-	1,211	345
Total income	14,520	-	2,125	579	26,173	3,900	47,297	30,213
Expenditure on:								
Raising funds	-	-	-	-	-	4	4	1
Charitable activities	1,049	16	1,558	438	1,000	3,573	7,634	32,440
Total expenditure	1,049	16	1,558	438	1,000	3,577	7,638	32,441
Net income/(expenditure)	13,471	(16)	567	141	25,173	323	39,659	(2,228)
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	13,471	(16)	567	141	25,173	323	39,659	(2,228)
Balances brought forward at 1 January	14,086	16	22,609	904	654	5,455	43,724	45,952
Balances carried forward at 31 December	<u>27,557</u>	<u>-</u>	<u>23,176</u>	<u>1,045</u>	<u>25,827</u>	<u>5,778</u>	<u>83,383</u>	<u>43,724</u>
Represented by:								
Current assets								
Debtors:								
- Gift Aid tax recoverable	3	-	42	-	-	35	80	283
- Accrued income	57	-	602	-	110	-	769	51
	<u>60</u>	<u>-</u>	<u>644</u>	<u>-</u>	<u>110</u>	<u>35</u>	<u>849</u>	<u>334</u>
Cash at bank and in hand:								
- WDBF Loan Account	-	-	4,748	-	-	-	4,748	4,748
- Bank Deposit Accounts	27,332	-	17,467	648	25,656	-	71,103	32,830
- Bank Current Accounts	1,165	-	1,317	408	61	6,394	9,345	6,839
- Cash in hand	-	-	-	-	-	61	61	74
	<u>28,497</u>	<u>-</u>	<u>23,532</u>	<u>1,056</u>	<u>25,717</u>	<u>6,455</u>	<u>85,257</u>	<u>44,491</u>
Current assets	28,557	-	24,176	1,056	25,827	6,490	86,106	44,825
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	(1,000)	-	(1,000)	(11)	-	(222)	(2,233)	(101)
- Deferred income	-	-	-	-	-	(490)	(490)	(1,000)
Total net assets	27,557	-	23,176	1,045	25,827	5,778	83,383	43,724

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund

	<u>2023</u>	<u>2022</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	26	9
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	26	9
Fund at 1 January	547	538
Fund at 31 December	<u><u>573</u></u>	<u><u>547</u></u>

Represented by:

Current assets

Debtors:

- Accrued income	8	4
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Cash at bank and in hand:

- WDBF Loan Account	522	522
- Bank Current Accounts	43	21

Total net assets

<u><u>573</u></u>	<u><u>547</u></u>
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Accounts



ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2022

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John's Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Incumbent: Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH

Independent Examiner: Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH

Bankers: NatWest Bank, Shirley, Southampton
CAF Bank Limited, West Malling, Kent

Aim and purposes

The primary aim of Nursling and Rownhams PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the pastoral, evangelistic, social and ecumenical mission of the Church.

The Trustees confirm that they have due regard to the guidance on public benefit issued by the Charity Commission and consider that this report explains how the activities of the Charity provides public benefit.

The Trustees confirm that the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and adults at risk of harm).

Objectives and Activities

1. To encourage everyone to grow to be more like Jesus, following him at all stages of their lives.
2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.
3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.
4. To strive to make the best use of all that God has given us to build up his Kingdom.

Achievements and Performance

General

During 2022 Covid-19 restrictions were slowly eased and the buildings gradually returned to full use over the course of the year.

The full PCC met seven times, once on ZOOM and the rest in person. An extended standing committee with key church personnel met in-between these meetings as required.

The following sub-committees met in 2022:

- Fabric & Finance did not meet
- Ministry & Mission did not meet
- Pastoral Care met once
- Creation Care met five times, one of which was informally with two eco reps from the Diocesan Advisory Committee.

Services were in-person, whilst continuing to stream morning services from St John's Church.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church and online on 24th April 2022. At this time there were 193 (185 in 2020 and 192 in 2021) parishioners on the Church Electoral Roll.

- There were 7 baptisms in the year (3 in 2020, 13 in 2021).
- There were 13 weddings of couples who wished to be married (3 in 2020, 10 in 2021).
- There were 9 church funerals during 2022 (5 in 2020, 12 in 2021).
- There were 16 interment of ashes (9 in 2021).
- There were 3 funerals held elsewhere (2 in 2021).

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.

Our main Sunday morning services were held in person, and streamed for those who preferred to watch online. We also held 'in person' evening services at St John's and traditional morning services at St Boniface.

We have held Morning Prayer every weekday morning online. Once a week this is a time of open prayer. The monthly Saturday morning prayer meeting continued to meet online on the first Saturday of every month for the first part of 2022 but due to lack of participants it was decided put it on hold for a while as prayer was happening in other ways every weekday morning. An online Bible study course ran until the summer of 2022. As we emerged from COVID restrictions three new home groups started to meet in person, so this central online Bible study was also paused.

In addition to the Vicar, we are fortunate to have in our congregation an Honorary Curate (retired Vicar), one member who has completed the Bishop's Permission to Preach (BPP) programme and two in the process of training. We also have ten church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes giving us:

- 4 for leading worship
- 1 full time Children and Families worker
- 1 in Pastoral Care
- 1 in Prayer
- 3 Creation care

A creche was available at the morning service at St John's.

The 11-17 aged group has significantly grown in number, especially in the last few months of 2022.

The midweek children's group "The NET", for KS2 children, has started up again and regularly has around fifteen people every week, the majority of who are unchurched. The Monday night follow on to NET, "MORE" has around four young people each week and has been running youth Alpha.

Ichthians has continued to meet on Sunday Mornings with around five young people. Sunday Club has around ten young people every week, with their activities following the lectionary.

We ran three courses of Alpha online for those who are exploring the Christian faith, mainly made up of wedding and baptism couples. These have been very successful, and several people have come to faith through them.

'CONNECT' continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.

We provide a wide variety of services aiming to have something for everyone.

We encourage members to be involved in the services eg by Bible reading, leading prayers, leading sung worship, preaching, giving testimonies or leading services.

We have seven home groups, including one for parents with pre-school children.

'Messy Church' met for Christmas, Easter and Harvest in the local Scout Headquarters. This is for parents and children and is themed craft and games followed by a celebration and a meal together.

We continue to run several prayer groups and participate in a prayer breakfast for the churches in the SO16 postcode area. We are also running a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved during the year clearly meets a need. The Carols and Mince Pies at Christmas was again well attended by local families. The annual Christingle service was held in St John's this year which attracted quite a few local families. We also held a Nativity and two carol services as well as school carol services at Rownhams School and a Christingle for both schools.

Craft evenings are held on the first Tuesday of the month in the Church Hall.

3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.

We support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers.

Several church members are now part of the local Street Pastors' Team.

Church members continue to support the local food bank and the Street Pastors' Team. The local Men's Shed meet in St Boniface Church Hall at a favourable rate and are working hard to maintain and improve the hall. The group is well attended.

The eco group marked Earth Hour with a prayer meeting. The group took part in the Churches Count on Nature and organised a scavenger hunt for Great Big Green Week. We also took part in the Tearfund Big Quiz Night and Sophie Ross organised a craft session for making Eco Christmas presents. There were respectable numbers at all of these except the prayer meeting.

Graeme supports both of our schools as a Foundation Governor and our Children Youth and Families worker, Ewan will be joining as Governor in 2023. We also run leavers' days for those about to leave primary school. We host services for the local pre-schools and toddler group at major festivals. The puppet team continues to be very popular with children of all ages. Ewan runs Christian Union in both of our schools, and we have assemblies in both schools each week, occasionally supporting the teaching of RE lessons in the schools.

Since November we have restarted working with the Probation Service to provide sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly at the weekend and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

St Boniface Church were pleased to welcome visitors from Germany again this year.

4. To strive to make the best use of all that God has given us to build up his Kingdom.

Andy Ball worked as our part time paid staff Youth and Family worker until November. Ewan took on the post of Children, Youth and Family worker on a full time basis from September, which included a handover period with Andy. We also have a paid administrator for 9-12 hours a week.

The PCC actively supports several charitable causes, both financially and by raising awareness of their work. We have heard from representatives of a couple of these organisations this year. A small group meet periodically to review and consider charitable causes the PCC could support. We have a link with three churches in South Rwenzori, Uganda.

Since Covid-19, less people give financial gifts via the collection plate. The PCC has worked hard to encourage church members to move to the Parish Giving Scheme or to set up a standing order. We have also continued to use the 'Donate' button on the website, QR codes on the pews and contactless giving in church.

The PCC is very grateful for all the volunteers who give of their time and skills in so many ways to further the vision of the church. In particular we want to thank our churchwardens Mr Randell McKay and Mr John Sofrin. We would also like to mention Mr John McGinty who has helped oversee the maintenance of our buildings and grounds. These people have all worked hard for us.

The 'Friday Gang' at St Boniface Church have continued to keep the church and churchyard tidy and arrange the flowers.

The newly formed Nursling & Rownhams Band played at a community concert at St Boniface Church just before Christmas.

Sunny Dayz pre-school, our main St John's Hall tenant, sadly closed in October 2022.

We developed a new website this year; our thanks to the team for keeping it updated, and to Chris O'Connor for all his efforts prior to the launch of the new one.

Our thanks go to Gill McKay who diligently fills the role of our church safeguarding officer. After ten years in post she has said she would like to stand down by the end of 2023, so we are looking for someone to take on this important post.

Finally, thanks to the IT team who stepped up and spent many hours enabling our live-stream services.

Church of England policy is that all those who work with children and/or adults at risk and all PCC members receive an enhanced DBS check with barred list checks where appropriate. All individuals in these roles and other leadership roles are required to complete National Church safeguarding training as follows:

Role	Basic Awareness	Foundation	Leadership
Incumbents and clergy, including those that hold PTO	✓	✓	✓
Licenced Lay Ministers/Readers	✓	✓	✓
Parish workers with children/adults at risk (paid or volunteer)	✓	✓	x
Leaders/Supervisors of work with children/adults at risk (paid or volunteer)	✓	✓	✓
Parish Safeguarding Officers	✓	✓	✓
Churchwardens	✓	✓	✓
PCC Members	✓	✓	x
PCC Safeguarding Leads	✓	✓	✓
Youth and Children's Pastors	✓	✓	✓

We have the following Safeguarding policies:

- Domestic abuse and violence
- Recruitment of ex-offenders
- Safeguarding when hiring a parish building
- Social Media statement

We have reviewed our Health and Safety policies and our Fire Risk Assessments this year. We also have a Privacy Policy which is available on our website and to which a link is given on every email sent out by the Parish Office.

Buildings

- Both churches and halls have been properly maintained.

St Boniface Church

Church

- Upgrade of the lighting
- Installation of a water heater in the vestry
- Replacement of the old, rusting window guards

Hall

- Pointing to the building exterior and boundary wall
- Put in double glazing north and east side of the building
- The windows in the South side have been restored.

Churchyard

- The Friday gang continue to maintain the churchyard. Tend borders, cut the grass and generally make good.

Car Park

- Commencement of works in the car park
- Gated access
- Solar panel lighting
- Planting of peripheral hedging

St John's Church

Church

- Quinquennial inspection.
- Inspecting architect appointed, following the retirement of our previous one.

St John's Hall

- The fluorescent strip lights in the main room were replaced with LED tubes.
- A wi-fi system was installed, which works using 3G and 4G phone signals.
- Installation of a Nest thermostat, allowing remote control of the heating.
- Installation of a more energy-efficient gas combi-boiler.
- Installation of an outside tap at the rear of the hall, donated by the parent of one of the pre-school children.
- Essential electrical work, including the removal of the coin-operated electricity meter.

Churchyard

- Churchyard grounds work by work-parties of volunteers and the Payback Team who returned in November.
- A professional safety-survey of all the trees in the churchyard was undertaken.

Financial review

- Total incoming resources for 2022 were £185,257 compared to £187,633 in the previous year;
- Total outgoing resources were £185,778 (2021 - £165,384);
- The result for the year was net outgoing resources of £521 (2021 – net incoming resources of £22,249) giving net assets of £153,985 on 31 December 2022 (£154,506 on 31 December 2021).

Donations through planned giving remained at a similar level to the previous year, for which we are grateful. We are appreciative of those many church members who have switched to giving by online methods, in particular through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably.

Our income benefited from the letting of our halls and the provision of weddings and funerals.

One highlight of the year was that, having been granted planning permission in 2018, sufficient funds had been raised to enable substantial progress on the construction of a carpark for St Boniface Church and Hall during 2022. This has much improved the parking situation and is appreciated by users, visitors and our neighbours.

Another highlight was the appointment of a fulltime Children, Youth and Families' Worker from 1 September. This is being funded as part of the running costs of the PCC.

Expenditure included:

- £99,755 (2021 - £93,456) on Common Mission Fund (Parish Share)
- £14,518 (2021 - £9,793) on church running and maintenance
- £14,972 (2021 - £8,620) on youth and children's work
- £4,399 (2021 - £2,928) on missionary and charitable giving

The Diocese of Winchester allocated £1,825 to the PCC from the Archbishops' Council fund to support parishes with increasing energy costs.

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2023 is £96,759, compared to £99,755 in 2022.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2022 met this target.

Funds not needed immediately are invested via a loan to the Winchester Diocesan Board of Finance, the CBF Church of England Deposit Fund (CCLA) and in a CAF Gold Deposit Account.

Plans for the future (as at 31/12/22):

St Boniface Church

- Redecoration of the interior of the church
- Repairs to the steeple cedar tiles
- Phase 3 to enlarge the car park

St John's Church, Hall and Grounds

- Repair of guttering and slipped slates on the roof of the church.
- Necessary tree surgery, as identified in the safety-survey.
- Boxing-in of exposed pipe-work following the installation of the new boiler in the kitchen of the church hall.
- Redecoration of the main room of the church hall.
- Having appointed a new architect, it is hoped that progress can be made on the project to replace pews with chairs.
- Work will continue on items listed in the Quinquennial report as resources allow.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems or procedures designed to manage those risks have been established. Details of these are in the risk policy.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

Members of the PCC are elected by the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules.

Church members are encouraged to stand for election to the PCC. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. There is a booklet distributed to new PCC members explaining the responsibilities of Trustees.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm.

In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC is registered with the Charity Commission (registration no 1130927) and is therefore responsible for ensuring compliance with the Public Benefit requirement.

- Standing Committee - this is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams are part of the Diocese of Winchester within the Church of England.

All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Treasurer

Mrs Linda Purkess

Ex Officio Members

Incumbent:	Rev Graeme Dixon (chairman)
Honorary Curate:	Rev Jim Stanley-Smith (non-voting)
Wardens:	Mr Randell McKay
	Mr John Sofrin

Elected Members:

Mrs Lynn Black <i>PCC Secretary</i>	Mrs Isabel Murray
Mr Matthew Cambridge (until April 2022)	Mrs Christine Owen
Mrs Glennis Gould	Mr Jason Phelps
Mr Simon Harris (until April 2022)	Mrs Fiona Skidmore
Mrs Angela Jones	Mrs Katrina Stout <i>Deanery Synod</i>
Mr Clive Jones	Mrs Angela Wright
Ms Kathryn Lowe	Mrs Avis Wood

Co-opted Members:

Mrs Linda Purkess *PCC Treasurer*

Affiliation

- Both St Boniface and St John's are Fair Trade churches.
- The parish holds a Diocesan Gold Environmental Award.
- St John's Church holds an A Rocha Silver Eco-Church Award.

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 20th March 2023

Trustee Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a Report of the Trustees and the financial statements 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 financial statements 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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 financial statements; and
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Independent Examiner's Report to the Trustees

I report on the financial statements of Nursling and Rownhams Parochial Church Council (registered charity number 1130927) for the year ended 31 December 2022, which are set out on pages 10 to 20.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: E Arnold

Mrs E Arnold
62 Rockall Close
Lordshill
Southampton
SO16 8EH

Date: 20th March 2023

Statement of Financial Activities for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Income and endowments from:						
Donations and legacies	2(a)	128,830	29,851	-	158,681	162,678
Charitable activities	2(b)	24,616	-	-	24,616	24,399
Other trading activities	2(c)	463	17	-	480	168
Investments	2(d)	1,046	345	9	1,400	308
Other	2(e)	80	-	-	80	80
Total income and endowments		<u>155,035</u>	<u>30,213</u>	<u>9</u>	<u>185,257</u>	<u>187,633</u>
Expenditure on:						
Raising funds	3(a)	385	1	-	386	224
Charitable activities	3(b)	152,952	32,440	-	185,392	165,160
Total expenditure		<u>153,337</u>	<u>32,441</u>	<u>-</u>	<u>185,778</u>	<u>165,384</u>
Net income/(expenditure)		1,698	(2,228)	9	(521)	22,249
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>1,698</u>	<u>(2,228)</u>	<u>9</u>	<u>(521)</u>	<u>22,249</u>
Total funds brought forward at 1 January		108,016	45,952	538	154,506	132,257
Total funds carried forward at 31 December		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>	<u>154,506</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Fixed Assets						
Tangible assets	6	<u>917</u>	<u>-</u>	<u>-</u>	<u>917</u>	<u>1,036</u>
Current Assets						
Debtors:						
- Gift Aid tax recoverable		952	283	-	1,235	1,106
- Prepayments		969	-	-	969	911
- Accrued income		873	51	4	928	1,685
		<u>2,794</u>	<u>334</u>	<u>4</u>	<u>3,132</u>	<u>3,702</u>
Cash at bank and in hand:						
- WDBF Loan Account		49,237	4,748	522	54,507	54,507
- Bank Deposit Accounts		42,212	32,830	-	75,042	68,830
- Bank Current Accounts		18,660	6,839	21	25,520	29,395
- Cash in hand		64	74	-	138	114
		<u>110,173</u>	<u>44,491</u>	<u>543</u>	<u>155,207</u>	<u>152,846</u>
Total Current Assets		112,967	44,825	547	158,339	156,548
Liabilities						
Creditors: Amounts falling due within one year:						
- Creditors		(775)	-	-	(775)	-
- Accrued expenses		(2,755)	(101)	-	(2,856)	(828)
- Deferred income		(640)	(1,000)	-	(1,640)	(2,250)
		<u>108,797</u>	<u>43,724</u>	<u>547</u>	<u>153,068</u>	<u>153,470</u>
Net Current Assets		<u>108,797</u>	<u>43,724</u>	<u>547</u>	<u>153,068</u>	<u>153,470</u>
Total Net Assets		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>	<u>154,506</u>
Parish Funds						
Unrestricted		109,714	-	-	109,714	108,016
Restricted		-	43,724	-	43,724	45,952
Endowment		-	-	547	547	538
Total Charity Funds		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>	<u>154,506</u>

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 20th March 2023

and signed on its behalf by:

Graeme Dixon
Revd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are six restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire and £5,821 for carparking improvements.

ii) Memorial Garden Fund

This fund was set up in 2004 with a donation for the purpose of creating an additional remembrance garden in St. John's churchyard.

Notes to the financial statements (continued)

Restricted funds (continued)

iii) **Buildings Development Fund**

This fund was setup in 2008 for the purpose of improving the facilities at St. John's Church, Rownhams. This includes £350 which must be spent on improving the seating.

iv) **The NET Fund**

This fund relates to the weekly 'NET' youth group for 7–11-year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs and any surplus is used for youth and children's work.

v) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

vi) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Messy Church' and Parish Easter and Christmas cards.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. All other income is recognised when it is receivable. All income is accounted for gross.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

d) Expenditure

Resources expended are accounted for on an accruals basis and are accounted for gross.

The Diocesan Common Mission Fund payment (formerly known as Parish Share) is accounted for when payable.

e) Fixed assets

Consecrated and beneficed property is not included in the financial statements in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over either three years for office equipment or four years for other equipment. The Challen Grand Piano is being depreciated on a straight-line basis over ten years. Individual items with a purchase price of £450 or less are written off when the asset is acquired.

Notes to the financial statements (continued)

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the Winchester Diocesan Board of Finance (WDBF) Loan Account or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	67,890	-	-	67,890	67,996
- Tax recoverable	16,973	-	-	16,973	16,999
- Other tax efficient planned giving	7,790	-	-	7,790	7,290
- Other planned giving	3,433	-	-	3,433	2,911
Collections:					
- At all services for ordinary purposes	4,152	-	-	4,152	3,417
- Retiring and other collections for missions and charities, including tax recoverable	2,270	-	-	2,270	854
Grants:					
- War Graves Commission	60	-	-	60	60
- Parish Council for upkeep of churchyards	-	-	-	-	250
- Historic England for roof repairs at St. Boniface Church	-	-	-	-	25,000
- Barker-Mill Foundation for Mill Monument translation	-	-	-	-	153
- Barker-Mill Foundation towards the insurance of the Mill monument	278	-	-	278	220
- WDBF Energy Grant	1,825	-	-	1,825	-
- Listed places of worship grant scheme	-	151	-	151	6,270
Donations, including tax recoverable under Gift Aid, for salary of youth minister	2,900	-	-	2,900	3,750
Sundry donations, including tax recoverable	21,259	29,700	-	50,959	25,508
Legacies	-	-	-	-	2,000
	<u>128,830</u>	<u>29,851</u>	<u>-</u>	<u>158,681</u>	<u>162,678</u>
b) Income from charitable activities					
Fees for weddings and funerals	9,923	-	-	9,923	8,918
Weddings and funerals – extras	2,850	-	-	2,850	2,510
Letting of Church and Halls	11,851	-	-	11,851	11,565
Parish magazine	1,204	-	-	1,204	1,081
Sale of Bible reading notes	325	-	-	325	325
Impairment loss (see below)	(1,537)	-	-	(1,537)	-
	<u>24,616</u>	<u>-</u>	<u>-</u>	<u>24,616</u>	<u>24,399</u>
c) Income from other trading activities					
Fund raising activities	463	17	-	480	168
	<u>463</u>	<u>17</u>	<u>-</u>	<u>480</u>	<u>168</u>
d) Investment income					
Bank and other interest	1,046	345	9	1,400	308
	<u>1,046</u>	<u>345</u>	<u>9</u>	<u>1,400</u>	<u>308</u>
e) Other income					
Rent for use of land for electricity pole	80	-	-	80	80
	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Impairment loss

An impairment loss of £1,537 has been recognised in the year in respect of amounts owed by Sunnydayz Pre-school for the hire of Rownhams Church Hall for September and October 2022. Following the forced closure of the Preschool in October it is uncertain whether these amounts will be recoverable, and an impairment loss has been recognised for the full amount outstanding.

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	157	-	-	157	-
Donation envelopes and online/contactless donation charges	228	1	-	229	224
	<u>385</u>	<u>1</u>	<u>-</u>	<u>386</u>	<u>224</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	2,091	-	-	2,091	1,309
- Relief and development agencies	424	-	-	424	149
- Home mission and other Church societies	1,884	-	-	1,884	1,470
Ministry:					
- Diocesan Common Mission Fund	99,755	-	-	99,755	93,456
- Working expenses of incumbent	858	-	-	858	653
Church running and maintenance	14,361	157	-	14,518	9,793
Depreciation of fixed assets	789	-	-	789	775
Youth work	14,972	-	-	14,972	8,620
Parish magazine	420	-	-	420	223
Upkeep of grounds and churchyards	300	1,414	-	1,714	437
Running costs of halls	6,287	-	-	6,287	4,334
Payments to service weddings and funerals	2,730	-	-	2,730	2,498
Training	991	-	-	991	215
Outreach costs	-	1,489	-	1,489	259
'The NET' costs	-	22	-	22	-
Purchase of Bible reading notes	324	-	-	324	325
Major repairs & refurbishment work:					
- Rownhams Church	-	-	-	-	-
- Nursling Church	-	3,708	-	3,708	36,035
- Rownhams Church Hall	-	5,000	-	5,000	-
Car park at Nursling Church	-	20,650	-	20,650	-
Support costs:					
- Administration costs (including Parish Administrator)	6,766	-	-	6,766	4,609
	<u>152,952</u>	<u>32,440</u>	<u>-</u>	<u>185,392</u>	<u>165,160</u>

There were no Governance costs incurred by the PCC during the year (2021: Nil).

Notes to the financial statements (continued)

4. Staff costs

	<u>2022</u> £	<u>2021</u> £
Wages and salaries	19,901	12,324
Employer's contribution to defined contribution pension scheme	60	-
	<u>19,961</u>	<u>12,324</u>

During the year the PCC employed two Youth, Children and Families' Workers (one full-time from September 2022, one part-time up to November 2022), a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2021: None).

In addition to the costs above, the PCC paid redundancy costs of £1,103 to one member of staff in the year (2021: Nil).

5. Related Parties

No PCC member, or any connected party, received any remuneration for acting as a trustee of the charity.

No person connected with the PCC has been paid or is payable remuneration or other benefits from the funds of the charity (other than being reimbursed costs properly incurred).

6. Fixed assets

		<u>Church Equipment</u> £	<u>Challen Grand Piano</u> £	<u>Total</u> £
Tangible assets				
Cost	At 1 January 2022	5,293	6,215	11,508
	Additions at cost	670	-	670
	At 31 December 2022	<u>5,963</u>	<u>6,215</u>	<u>12,178</u>
Depreciation	At 1 January 2022	5,293	5,179	10,472
	Charge for the year	167	622	789
	At 31 December 2022	<u>5,460</u>	<u>5,801</u>	<u>11,261</u>
Net Book Value	At 31 December 2022	<u>503</u>	<u>414</u>	<u>917</u>
	At 31 December 2021	<u>-</u>	<u>1,036</u>	<u>1,036</u>

Church equipment comprises a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the lectern, which was purchased during 2022.

The Challen Grand Piano was purchased during 2013 and is being depreciated over ten years.

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's		
	Fund	Fund	Repair	Repair	Flower	Total	Total
	£	£	£	£	£	2022	2021
Income and endowments:							
Donations and legacies	128,823	-	-	-	7	128,830	125,385
Charitable activities	23,526	-	-	-	1,090	24,616	24,399
Other trading activities	463	-	-	-	-	463	141
Income from investments	173	13	828	32	-	1,046	261
Other income	80	-	-	-	-	80	80
Total income	<u>153,065</u>	<u>13</u>	<u>828</u>	<u>32</u>	<u>1,097</u>	<u>155,035</u>	<u>150,266</u>
Expenditure on:							
Raising funds	385	-	-	-	-	385	224
Charitable activities	150,454	1,473	-	-	1,025	152,952	128,712
Total expenditure	<u>150,839</u>	<u>1,473</u>	<u>-</u>	<u>-</u>	<u>1,025</u>	<u>153,337</u>	<u>128,936</u>
Net income/(expenditure)	2,226	(1,460)	828	32	72	1,698	21,330
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement in funds	1,026	(260)	828	32	72	1,698	21,330
Balances b/fwd at 1 January	52,852	5,691	46,997	1,821	655	108,016	86,686
Balances c/fwd at 31 Dec	<u>53,878</u>	<u>5,431</u>	<u>47,825</u>	<u>1,853</u>	<u>727</u>	<u>109,714</u>	<u>108,016</u>
Represented by:							
Fixed assets – tangible assets	<u>917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>917</u>	<u>1,036</u>
Current assets							
Debtors:							
- Gift Aid tax recoverable	952	-	-	-	-	952	1,088
- Prepayments	969	-	-	-	-	969	911
- Accrued Income	393	-	356	14	110	873	1,676
	<u>2,314</u>	<u>-</u>	<u>356</u>	<u>14</u>	<u>110</u>	<u>2,794</u>	<u>3,675</u>
Cash at bank and in hand:							
- WDBF Loan Account	-	-	47,469	1,768	-	49,237	47,394
- Bank Deposit Accounts	39,357	2,855	-	-	-	42,212	37,479
- Bank Current Accounts	15,417	2,595	-	71	577	18,660	21,455
- Cash in hand	24	-	-	-	40	64	39
	<u>54,798</u>	<u>5,450</u>	<u>47,469</u>	<u>1,839</u>	<u>617</u>	<u>110,173</u>	<u>106,367</u>
Current assets	57,112	5,450	47,825	1,853	727	112,967	110,042
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(775)	-	-	-	-	(775)	-
- Accrued expenses	(2,736)	(19)	-	-	-	(2,755)	(812)
- Deferred income	(640)	-	-	-	-	(640)	(2,250)
Total net assets	<u>53,878</u>	<u>5,431</u>	<u>47,825</u>	<u>1,853</u>	<u>727</u>	<u>109,714</u>	<u>108,016</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Memorial Garden	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Total 2022	Total 2021
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	26,430	-	2,175	-	108	1,138	29,851	37,293
Other trading activities	-	-	-	-	17	-	17	27
Income from investments	80	-	183	-	82	-	345	44
Total income	<u>26,510</u>	<u>-</u>	<u>2,358</u>	<u>-</u>	<u>207</u>	<u>1,138</u>	<u>30,213</u>	<u>37,364</u>
Expenditure on:								
Raising funds	-	-	-	-	1	-	1	-
Charitable activities	24,825	-	-	22	6,104	1,489	32,440	36,448
Total expenditure	<u>24,825</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>6,105</u>	<u>1,489</u>	<u>32,441</u>	<u>36,448</u>
Net income/(expenditure)	1,685	-	2,358	(22)	(5,898)	(351)	(2,228)	916
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	1,685	-	2,358	(22)	(5,898)	(351)	(2,228)	916
Balances brought forward at 1 January	12,401	16	20,251	926	6,552	5,806	45,952	45,036
Balances carried forward at 31 December	<u>14,086</u>	<u>16</u>	<u>22,609</u>	<u>904</u>	<u>654</u>	<u>5,455</u>	<u>43,724</u>	<u>45,952</u>
Represented by:								
Current assets								
Debtors:								
- Gift Aid tax recoverable	3	-	280	-	-	-	283	18
- Accrued income	-	-	51	-	-	-	51	8
	<u>3</u>	<u>-</u>	<u>331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>334</u>	<u>26</u>
Cash at bank and in hand:								
- WDBF Loan Account	-	-	4,748	-	-	-	4,748	6,591
- Bank Deposit Accounts	13,515	-	17,074	648	1,593	-	32,830	31,351
- Bank Current Accounts	568	16	456	256	61	5,482	6,839	7,925
- Cash in hand	-	-	-	-	-	74	74	75
	<u>14,083</u>	<u>16</u>	<u>22,278</u>	<u>904</u>	<u>1,654</u>	<u>5,556</u>	<u>44,491</u>	<u>45,942</u>
Current assets	14,086	16	22,609	904	1,654	5,556	44,825	45,968
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	-	-	-	-	-	(101)	(101)	(16)
- Deferred income	-	-	-	-	(1,000)	-	(1,000)	-
Total net assets	<u>14,086</u>	<u>16</u>	<u>22,609</u>	<u>904</u>	<u>654</u>	<u>5,455</u>	<u>43,724</u>	<u>45,952</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	<u>2022</u>	<u>2021</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	9	3
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	9	3
Fund at 1 January	538	535
Fund at 31 December	<u><u>547</u></u>	<u><u>538</u></u>
Represented by:		
Current assets		
Cash at bank and in hand:		
- WDBF Loan Account	522	522
- Bank Current Accounts	21	15
Debtors:		
- Accrued income	4	1
Total net assets	<u><u>547</u></u>	<u><u>538</u></u>

Supplementary pages

For information only, and do not form part of the financial statements

1. General fund: Missionary and charitable giving (including any tax recoverable under Gift Aid)

	2022		2021	
	£	£	£	£
Church overseas:				
- Bible Society	435		390	
- Mission to Seafarers	172		69	
- Church Mission Society (CMS)	720		720	
- USPG Ukrainian Appeal	542		-	
- The Barnabas Fund	95		63	
- South Rwenzori Link	<u>127</u>		<u>67</u>	
		2,091		1,309
Relief and development agencies:				
- Tearfund	268		63	
- The Leprosy Mission	<u>156</u>		<u>86</u>	
		424		149
Home mission and other Church societies:				
- SCRATCH	169		60	
- Southampton City Mission	732		668	
- Southampton Street Pastors	228		96	
- Scripture Union	62		67	
- A Rocha UK	363		261	
- Friends of Winchester Cathedral	5		5	
- Church Army	150		150	
- UCCF: the Christian Unions	100		100	
- Church Urban Fund	<u>75</u>		<u>63</u>	
		1,884		1,470
Total Missionary and Charitable Giving		<u><u>4,399</u></u>		<u><u>2,928</u></u>

In addition to the amounts shown above church members arranged their own fund-raising initiatives and proceeds were passed directly to the charities involved.

2. General fund: Parish Magazine (Twin Spires)

	2022		2021	
	£	£	£	£
- Sales of magazines	713		600	
- Advertisements	<u>491</u>		<u>481</u>	
Total income		1,204		1,081
- Printing and photocopying	344		176	
- Church News Service	<u>76</u>		<u>47</u>	
Total expenditure		(420)		(223)
Net income		<u><u>784</u></u>		<u><u>858</u></u>

Supplementary information (Continued)

The printing of 'Twin Spires' was brought 'in house' at the beginning of 2006 and is copied on the photocopier in the Parish Office. The associated costs have been calculated from the photocopier usage log and a unit price based on the actual cost of buying in paper and the maintenance charge that the PCC pays to the photocopier company.

A new photocopier was purchased during 2015, which is now fully depreciated.

3. Church Halls

	<u>Nursling</u>	<u>Rownhams</u>	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
	£	£	£	£
Rent/Hire	3,400	8,364	11,764	11,389
Electricity meter takings	-	87	87	113
Impairment loss (for unpaid rent)	-	(1,537)	(1,537)	-
Total income	<u>3,400</u>	<u>6,914</u>	<u>10,314</u>	<u>11,502</u>
Insurance	718	931	1,649	1,580
Water rates	87	632	719	255
Cleaning (labour and materials)	-	2,249	2,249	1,354
Heat and light	-	1,280	1,280	926
Internet	-	173	173	-
Minor repairs and renewals	49	168	217	219
Major repairs and improvements	-	5,000	5,000	-
Total expenditure	<u>854</u>	<u>10,433</u>	<u>11,287</u>	<u>4,334</u>
Net income	<u>2,546</u>	<u>(3,519)</u>	<u>(973)</u>	<u>7,168</u>

Accounts

The Parish of St Boniface, Nursling and St John's, Rownhams



ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL (PCC) (registered charity no:1130927) For the year ended 31 December 2021

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John's Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Incumbent: Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH

Independent Examiner: Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH

Bankers: NatWest Bank, Shirley, Southampton
CAF Bank Limited, West Malling, Kent

Annual Report and Financial Statements 2021

Aim and purposes

The primary aim of Nursling and Rownhams PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the pastoral, evangelistic, social and ecumenical mission of the Church.

The Trustees confirm that they have due regard to the guidance on public benefit issued by the Charity Commission and consider that this report explains how the activity of the Charity provides public benefit.

The Trustees confirm that the PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and adults at risk of harm).

Objectives and Activities

1. To encourage everyone to grow to be more like Jesus, following him at all stages of their lives.
2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.
3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.
4. To strive to make the best use of all that God has given us to build up his Kingdom.

Achievements and Performance

General

For all of 2021 we were operating under changing Covid-19 restrictions, and we had to adapt to the circumstances at the time.

The full PCC met six times on Zoom. An extended standing committee with key church personal met in between these meetings as required.

The following sub-committees met after the APCM in 2021

- Fabric & Finance met twice
- Ministry & Mission met once
- Pastoral Care met twice
- Creation Care met four times.

We offered online services until June 2021 and then offered in-person services for the rest of the year, with various COVID-19 restrictions in line with guidance at the time, whilst continuing to stream services from St John's Church.

Our Annual Parochial Church Meeting (APCM) was held online on 23rd May 2021. At this time there were 192 (185 in 2020) parishioners on the Church Electoral Roll.

There were 13 baptisms (3 in 2020 and 7 in 2019).

There were 10 weddings (3 in 2020 and 5 in 2019).

There were 12 church funerals during 2020 (5 in 2020 and 9 in 2019).

There were 9 interment of ashes.

There were 2 funerals held elsewhere.

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.

Our main Sunday morning services continued through the year online, and we started to meet once COVID-19 restrictions allowed, with appropriate social distancing in place. When the Covid-19 regulations allowed, we held 'in person' evening services at St John's and traditional morning services at St Boniface.

We have held Morning Prayer every weekday morning online. Once a week this is a time of open prayer. The monthly Saturday morning prayer meeting continued to meet online on the first Saturday of every month. Members have also been encouraged to attend the central online Bible study and were also made aware of the online versions of Spring Harvest and New Wine.

In addition to the Vicar, we are fortunate to have in our congregation an Honorary Curate (retired Vicar), one member who has completed the Bishop's Permission to Preach (BPP) programme and ten church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes giving us:

- 5 for leading worship
- 1 for Youth (our Children and Families worker)
- 1 in Pastoral Care
- 1 in Prayer
- 2 Creation Care
- 1 Permission to preach

We were also fortunate enough to have a Licenced Lay Minister, Jean Wilde, who sadly died at the end of the year. The passing of Jean was a huge blow to us all. She had been at the heart of everything St Boniface did and had led St Boniface for many years. She will be greatly missed, but we are grateful for so many fantastic memories of Jean.

The Sunday morning age-appropriate groups met in person as COVID-19 restrictions permitted and the Creche returned in October 2021.

The 11-17 aged group was thriving until the pandemic hit and since then they have had continued to meet online with some outdoor face to face sessions in small, controlled groups when restrictions allowed this.

The midweek children's group "The NET", for KS2 children, met until the pandemic and then moved online but was not operational in this year. The Monday night follow on to NET, "MORE" has enjoyed meeting online, with face-to-face meetings when allowed.

Those Ichthians who were comfortable being on camera continued to meet online on Sunday mornings through much of 2021 and started to meet in person again when COVID-19 restrictions allowed.

We ran three courses of Alpha online for those who are exploring the Christian faith, mainly made up of wedding and baptism couples. These have been very successful, and several people have come to faith through them.

'CONNECT' continued online as a follow-on course to Alpha for those who wanted to continue to explore, meeting in person once. It is appreciated by those who attend.

2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.

When it was not safe to meet as a church family our online services were important for our spiritual wellbeing and helping to keep us connected and supporting each other as a church family. We 'meet' for online coffee after the Sunday service. Not all our church family find it easy to worship online and some, particularly older members, were unable to access these services.

From Easter Sunday, evening services at St John's and all Sunday services at St Boniface were held in person. From May All Age Worship met outdoors on the local school field on the first Sunday of the month. We also held a Nativity service there which was very well attended and an outdoor Christingle service. Sadly, St Boniface Church was unable to hold their usual Christmas Carols this year due to COVID-19 concerns.

Many church members, adults and children, have been involved in the online and in person services through recording music, doing actions to songs, reading Bible passages, leading the intercessions, giving children's talks and participating in short interviews about their life during the week.

We have had one central online Bible Study group this year which members are encouraged to take part in. This has had the added benefit of enabling some couples with small children to attend together.

'Messy Church' met occasionally but was affected by COVID-19 restrictions.

The annual service for those who are bereaved during the year was held in person.

3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.

'Coffee Break' for those 'home alone', for those living with dementia and their carers was able to start again during the second half of the year.

Church members still support the local the food bank, the Street Pastors' Team and the local Men's Shed. The Men's Shed rent St Boniface Church Hall at a favourable rate. These have all functioned, although differently, during the pandemic.

At St John's we have had a number of creation themed services this year, and we were pleased to welcome Jean Morgan as a guest speaker from A Rocha. Two of our members have undertaken the BCM in Creation Care. They also, together with some members from Romsey Methodist, met with our MP to discuss climate finance.

We continue to provide Foundation Governors for the local primary schools. We had planned to run in person Harvest and Christmas services, but due to the COVID-19 numbers these had to be moved online at the last minute. The vicar also provided some online school assemblies.

St Boniface Church was unable to welcome any visitors from Germany this year.

4. To strive to make the best use of all that God has given us to build up his Kingdom.

We have paid staff to help deliver our Youth and Children's work (between 10 and 20 hours a week) and our administration (6 hours a week).

The PCC actively supports several charitable causes, both financially and by raising awareness of their work. We have heard from representatives of a couple of these organisations this year. A small group meet periodically to review and consider charitable causes the PCC could support. We have a link with three churches in South Rwenzori, Uganda.

With less people worshipping in person this year there has been less opportunity for people to give financial gifts via the collection plate. The PCC has worked hard to encourage church members used to giving in this way to move to the Parish Giving Scheme or to set up a standing order. We have also continued to use the 'Donate' button on the website and contactless giving in church which makes it easier for people to donate.

The PCC is very grateful for all the volunteers who give of their time and skills in so many ways to further the vision of the church. In particular we want to thank our churchwardens Mr Randell McKay and Mr John Sofrin. We would also like to mention Mr John McGinty who has helped oversee the maintenance of our buildings and grounds. These people have all worked hard for us.

The 'Friday Gang' at St Boniface Church have continued to keep the church and churchyard tidy and arrange the flowers.

We are also very grateful to Chris O'Connor for all his efforts with our website.

Finally, thanks to the IT team who stepped up and spent many hours enabling our live-stream services.

Church of England policy is that all those who work with children and/or adults at risk and all PCC members receive an enhanced DBS check with barred list checks where appropriate. All individuals in these roles and other leadership roles must undertake National Church safeguarding training as follows:

Role	Basic Awareness	Foundation	Leadership
Incumbents and clergy, including those that hold PTO	✓	✓	✓
Licensed Lay Ministers/Readers	✓	✓	✓
Parish workers with children/adults at risk (paid or volunteer)	✓	✓	x
Leaders/Supervisors of work with children/adults at risk (paid or volunteer)	✓	✓	✓
Parish Safeguarding Officers	✓	✓	✓
Churchwardens	✓	✓	✓
PCC Members	✓	✓	x
PCC Safeguarding Leads	✓	✓	✓
Youth and Children's Pastors	✓	✓	✓

We have Safeguarding policies for Youth and Children, Vulnerable Adults as well as a Domestic Violence policy. We have reviewed our Health and Safety policies and our Fire Risk Assessments this year. We also have a Privacy Policy which is available on our website and to which a link is given on every email sent out by the Parish Office.

Buildings

Both churches and halls have been properly maintained

St Boniface Church

Church

Work has continued on the vestry furnishing and fittings

- Removal of diseased and dead trees
- Scaffolding and repairs to roof, replace/repair lead flashings, gable walls and stone copings
- Repair cracked down pipes and clean out gutters
- Replace damaged netting within bell tower to exclude pigeons

Hall

- The Men's Shed has installed an additional toilet and refitted the kitchen
- Externally the hall brickwork has been partly repaired and repointed
- North side rear and west end large windows have been replaced with double glazed uPVC windows
- Alterations to internal electrical circuits and power points and lighting

Churchyard

- Planting of replacement tree saplings
- Planting of hedging along north and east boundary fence lines
- Fill and level sunken graves

Car Park

- Planting of perimeter new hedge
- Preparation of drawings for revised planning application

St John's Church

Church

- Installation of NEST thermostat
- Lightning conductor test
- Boiler service

St John's Hall

- Routine servicing, cleaning and maintenance

Churchyard

- Churchyard grounds work

Financial review

- Total incoming resources for 2021 were £187,633 compared to £158,544 in the previous year;
- Total outgoing resources were £165,384 (2020 - £141,342);
- The result for the year was net incoming resources of £22,249 (2020 – £17,202) giving net assets of £154,506 on 31 December 2021 (£132,257 on 31 December 2020).

As we started the year in lock down, we were grateful that many church members had switched to giving by online methods (by direct debit through the Parish Giving Scheme, by standing order and by online bank transfer).

Our income benefited as our hall users returned and couples were able to marry in our churches without too many restrictions.

A highlight of the year was the success of obtaining a grant from Historic England's Covid-19 Emergency Heritage at Risk Response Fund, which enabled us to appoint a contractor to carry out urgent roof repairs at St Boniface Church.

The Diocese graciously reviewed its budget, and the requested Common Mission Fund contribution was substantially lower than the amount requested in the previous year. This enabled the charity to consolidate its financial position.

Expenditure included:

- £93,456 (2020 - £102,373) on Common Mission Fund (Parish Share)
- £9,793 on church running and maintenance
- £8,620 on youth and children's work
- £2,928 on missionary and charitable giving

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2022 is £99,755, up from £93,456 in 2021.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2021 met this target.

Funds not needed immediately are invested via a loan to the Winchester Diocesan Board of Finance, the CBF Church of England Deposit Fund (CCLA) and in a CAF Gold Deposit Account.

Plans for the future (as at 31/12/21):

St Boniface Church

- Install new electrical circuit to Vestry and replace existing light fittings with LED lights
- Repair /replace electrical fittings to pulpit and Chancel (completed Feb 2022)
- Clean out upper floors of bell tower
- Redecorate Nave/ Chancel internal wall damaged by water penetration (pre roof repairs)
- Redecorate Church interior
- Clean carpets
- Repair and repoint external brickwork to roadside boundary wall
- Remove large fallen tree in car park
- Submit phase 3 planning application for proposed extra capacity of car park
- Construct car park access Road and phase 2 works to provide temporary off road parking area
- Repair roadside boundary wall of the hall (Men's shed volunteers)
- Repair and repoint brickwork
- Obtain consent and erect storage shed on the south-east side
- Fill and level sunken graves in churchyard

St John's Church

- Replace additional slipped and fallen tiles on roof
- Quinquennial
- Repair hole in the fascia/soffit of the hall and repoint the brickwork following a leak
- Replace broken glass in south chancel window
- Test memorials for stability
- Routine 5-year check on condition of trees
- Install Wi-Fi, including dedicated socket in Church Hall
- Routine 5-year electrical inspection and testing in Church Hall
- Replace light fittings with LED bulbs as replacement required

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems or procedures designed to manage those risks have been established. Details of these are in the risk policy.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

Members of the PCC are elected by the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules.

Church members are encouraged to stand for election to the PCC. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. There is a booklet distributed to new PCC members explaining the responsibilities of Trustees.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, Health & Safety compliance, equality legislation, GDPR, and the safeguarding children and adults at risk of harm.

In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC is registered with the Charity Commission (registration no 1130927) and is therefore responsible for ensuring compliance with the Public Benefit requirement.

Standing Committee – this is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information

St Boniface Church, Nursling and St John's Church, Rownhams are part of the Diocese of Winchester within the Church of England.

All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Treasurer

Mrs Linda Purkess

Licenced Lay Minister

Mrs Jean Wylde with special responsibility for St Boniface (deceased November 2021)

Ex Officio Members

Incumbent: Rev Graeme Dixon (chairman)
Honorary Curate: Rev Jim Stanley-Smith (non-voting)
Wardens: Mr John Holden (until May 2021)
Mr Randell McKay (from May 2021)
Mr John Sofrin

Elected Members:

Mrs Lynn Black *PCC Secretary*

Mr Matthew Cambridge

Miss Jane Coomer (until May 2021) *Deanery Synod*

Mrs Glennis Gould

Mr Simon Harris

Mrs Angela Jones

Mr Clive Jones

Ms Kathryn Lowe (from May 2021)

Mrs Isabel Murray *Deanery Synod*

Mrs Christine Owen (from May 2021)

Mr John Pennells (until May 2021)

Mr Jason Phelps (from May 2021)

Mrs Fiona Skidmore

Mrs Katrina Stout (from May 2021) *Deanery Synod*

Mrs Marion Swinerd (until May 2021)

Mrs Avis Wood

Mrs Angela Wright (from May 2021)

Co-opted Members:

Mrs Linda Purkess *PCC Treasurer*

Affiliation

- Both St Boniface and St John's are Fair Trade churches.
- The parish holds a Diocesan Gold Environmental Award.
- St John's Church holds an A Rocha Silver Eco-Church Award.
- Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Independent Examiner's Report

I report to the trustees on my examination of the financial statements of Nursling and Rownhams Parochial Church Council (registered charity number 1130927) for the year ended 31 December 2021, which are set out on pages 10 to 19.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act; or
2. the financial statements do not accord with those records.

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the financial statements to be reached.

Signed: E Arnold

Name:
Mrs E Arnold
62 Rockall Close
Lordshill
Southampton
SO16 8EH

Date: 17 March 2022

Statement of Responsibilities of the Members of the Parochial Church Council

Under the Church Accounting Regulations 2006 and the Charities Act 2011, the Parochial Church Council (PCC) is required to prepare financial statements for each financial year, which give a true and fair view of the state of the financial position of the PCC at the end of the year, and of its financial activities during the year (unless the PCC is entitled to prepare financial statements on a payment and receipt basis). In preparing those financial statements, the members of the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue in operation.

The members of the PCC are responsible for keeping proper accounting records, which disclose and ascertain with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Church Accounting Regulations 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Financial Activities for the year ended 31 December 2021

		Unrestricted Funds Note 6(a)	Restricted Funds Note 6(b)	Endowment Fund Note 6(c)	Total 2021	Total 2020
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOMING RESOURCES						
Voluntary income	2(a)	125,385	37,293	-	162,678	141,802
Activities for generating funds	2(b)	141	27	-	168	335
Income from investments	2(c)	261	44	3	308	569
Income from church activities	2(d)	24,399	-	-	24,399	15,758
Other incoming resources	2(e)	80	-	-	80	80
TOTAL INCOMING RESOURCES		<u>150,266</u>	<u>37,364</u>	<u>3</u>	<u>187,633</u>	<u>158,544</u>
RESOURCES EXPENDED						
Cost of generating voluntary income	3(b)	224	-	-	224	151
Fund-raising trading costs	3(c)	-	-	-	-	-
Church activities	3(a)	128,712	36,448	-	165,160	141,191
Governance costs	3(d)	-	-	-	-	-
TOTAL RESOURCES EXPENDED		<u>128,936</u>	<u>36,448</u>	<u>-</u>	<u>165,384</u>	<u>141,342</u>
NET IN/(OUT) GOING RESOURCES		21,330	916	3	22,249	17,202
Net transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>21,330</u>	<u>916</u>	<u>3</u>	<u>22,249</u>	<u>17,202</u>
BALANCES B/FWD AT 1 JANUARY		86,686	45,036	535	132,257	115,055
BALANCES C/FWD AT 31 DECEMBER		<u>108,016</u>	<u>45,952</u>	<u>538</u>	<u>154,506</u>	<u>132,257</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 19 form part of these financial statements.

Balance Sheet as at 31 December 2021

	Notes	Unrestricted Funds Note 6(a) £	Restricted Funds Note 6(b) £	Endowment Fund Note 6(c) £	Total 2021 £	Total 2020 £
FIXED ASSETS						
Tangible fixed assets	5	<u>1,036</u>	<u>-</u>	<u>-</u>	<u>1,036</u>	<u>1,811</u>
CURRENT ASSETS						
<i>Debtors:</i>						
Gift Aid tax recoverable		1,088	18	-	1,106	1,277
Prepayments		911	-	-	911	1,095
Accrued income		1,676	8	1	1,685	685
		<u>3,675</u>	<u>26</u>	<u>1</u>	<u>3,702</u>	<u>3,057</u>
<i>Cash and Bank balances:</i>						
WDBF Loan Account		47,394	6,591	522	54,507	54,507
Bank Deposit Accounts		37,479	31,351	-	68,830	59,069
Bank Current Accounts		21,455	7,925	15	29,395	22,607
Cash in hand		39	75	-	114	130
		<u>106,367</u>	<u>45,942</u>	<u>537</u>	<u>152,846</u>	<u>136,313</u>
TOTAL CURRENT ASSETS		110,042	45,968	538	156,548	139,370
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR						
Accrued expenses		(812)	(16)	-	(828)	(5,150)
Deferred income		(2,250)	-	-	(2,250)	(3,774)
NET CURRENT ASSETS		<u>106,980</u>	<u>45,952</u>	<u>538</u>	<u>153,470</u>	<u>130,446</u>
NET ASSETS		<u>108,016</u>	<u>45,952</u>	<u>538</u>	<u>154,506</u>	<u>132,257</u>
PARISH FUNDS						
Unrestricted		108,016	-	-	108,016	86,686
Restricted		-	45,952	-	45,952	45,036
Endowment		-	-	538	538	535
		<u>108,016</u>	<u>45,952</u>	<u>538</u>	<u>154,506</u>	<u>132,257</u>

The notes on pages 12 to 19 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 17 March 2022

and signed on its behalf by:

Graeme Dixon
Rev'd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Accounting convention

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and SORP FRS102.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are seven restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire and £690 for carparking improvements.

ii) Memorial Garden Fund

This fund was set up in 2004 with a donation for the purpose of creating an additional remembrance garden in St. John's churchyard.

iii) Buildings Development Fund

This fund was setup in 2008 for the purpose of improving the facilities at St. John's Church, Rownhams. This includes £350 which must be spent on improving the seating.

iv) The NET Fund

This fund relates to the weekly 'NET' youth group for 7–11-year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs and any surplus is used for youth and children's work.

Notes to the financial statements (continued)

Restricted funds (continued)

v) Twin Spires Heritage Appeal Fund

This fund is for improvements and maintenance of the churches and halls.

vi) Outreach Fund

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Messy Church' and Parish Easter and Christmas cards.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

d) Resources expended

Resources expended are accounted for on an accruals basis and are accounted for gross.

e) Fixed assets

Consecrated and beneficed property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over either three years for office equipment or four years for other equipment. The Challen Grand Piano is being depreciated on a straight-line basis over ten years. Individual items with a purchase price of £450 or less are written off when the asset is acquired.

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the Winchester Diocesan Board of Finance (WDBF) Loan Account or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

Notes to the financial statements (continued)

2. Incoming resources

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2021	Total 2020
	£	£	£	£	£
a) Voluntary income					
Planned giving:					
- Planned giving under Gift Aid	67,996	-	-	67,996	66,463
- Tax recoverable	16,999	-	-	16,999	16,616
- Other tax efficient planned giving	7,290	-	-	7,290	7,540
- Other planned giving	2,911	-	-	2,911	3,498
Collections:					
- At all services for ordinary purposes	3,417	-	-	3,417	3,438
- Retiring and other collections for missions and charities, including tax recoverable	854	-	-	854	1,242
Grants:					
- War Graves Commission	60	-	-	60	60
- Parish Council for upkeep of churchyards	250	-	-	250	250
- Historic England for roof repairs at St. Boniface Church	-	25,000	-	25,000	-
- Barker-Mill Foundation for work at St. Boniface Church	-	-	-	-	6,050
- Barker-Mill Foundation for Mill Monument translation	-	153	-	153	-
- Barker-Mill Foundation towards the insurance of the Mill monument	220	-	-	220	227
- Grants for path improvements (HCC/TVBC/Taylor Wimpey)	-	-	-	-	750
- Listed places of worship grant scheme	-	6,270	-	6,270	-
- TVBC COVID-19 Support grant	-	-	-	-	5,000
Donations, including tax recoverable under Gift Aid, for salary of youth minister	3,750	-	-	3,750	3,975
Sundry donations, including tax recoverable	21,638	3,870	-	25,508	25,693
Legacies	-	2,000	-	2,000	1,000
	<u>125,385</u>	<u>37,293</u>	<u>-</u>	<u>162,678</u>	<u>141,802</u>
b) Activities for generating funds					
Fund raising activities	141	27	-	168	335
	<u>141</u>	<u>27</u>	<u>-</u>	<u>168</u>	<u>335</u>
c) Income from investments					
Bank and other interest	<u>261</u>	<u>44</u>	<u>3</u>	<u>308</u>	<u>569</u>
d) Income from church activities					
Fees for weddings and funerals	8,918	-	-	8,918	5,364
Weddings and funerals – extras	2,510	-	-	2,510	510
Letting of Church and Halls	11,565	-	-	11,565	8,976
Parish magazine	1,081	-	-	1,081	572
Sale of Bible reading notes	325	-	-	325	278
'The NET' subs and tuck shop	-	-	-	-	58
	<u>24,399</u>	<u>-</u>	<u>-</u>	<u>24,399</u>	<u>15,758</u>
e) Other ordinary incoming resources					
Rent for use of land for electricity pole	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Notes to the financial statements (continued)

3. Resources expended

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2021	Total 2020
	£	£	£	£	£
a) Church activities					
Missionary and charitable giving:					
- Church overseas	1,309	-	-	1,309	1,343
- Relief and development agencies	149	-	-	149	285
- Home mission and other Church societies	1,470	-	-	1,470	1,776
Ministry:					
- Diocesan Commission Mission Fund	93,456	-	-	93,456	102,373
- Working expenses of incumbent	653	-	-	653	669
Church running and maintenance	9,793	-	-	9,793	7,120
Depreciation of fixed assets	621	154	-	775	990
Youth work	8,620	-	-	8,620	7,146
Parish magazine	223	-	-	223	120
Upkeep of grounds and churchyards	437	-	-	437	3,769
Running costs of halls	4,334	-	-	4,334	4,728
Payments to service weddings and funerals	2,498	-	-	2,498	919
Training	215	-	-	215	223
Outreach costs	-	259	-	259	491
'The NET' costs	-	-	-	-	68
Administration costs (including Parish Administrator)	4,609	-	-	4,609	5,214
Purchase of Bible reading notes	325	-	-	325	277
Major repairs & refurbishment work:					
- Rownhams Church	-	-	-	-	1,737
- Nursling Church	-	36,035	-	36,035	1,050
- Rownhams Church Hall	-	-	-	-	-
Proposed car park at Nursling Church	-	-	-	-	893
Buildings development	-	-	-	-	-
	<u>128,712</u>	<u>36,448</u>	<u>-</u>	<u>165,160</u>	<u>141,191</u>
b) Cost of generating voluntary income					
Donation envelopes and online/contactless donation charges	<u>224</u>	<u>-</u>	<u>-</u>	<u>224</u>	<u>151</u>
c) Fund-raising trading costs					
Fund raising events	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
d) Governance costs					
Governance costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes to the financial statements (continued)

4. Staff costs

a. Wages and salaries

During the year the PCC employed a part-time Parish Administrator, a part time cleaner and two part-time Youth, Children and Families Ministers. In addition, small payments were made to those who carried out supporting duties at weddings and funerals.

b. Payments to PCC members and connected parties

No PCC member, or any connected party, received any remuneration for acting as a trustee of the charity.

No person connected with the PCC has been paid or is payable remuneration or other benefits from the funds of the charity (other than being reimbursed costs properly incurred).

5. Fixed assets

		Church Equipment £	Challen Grand Piano £	Total £
Tangible				
Actual cost	At 1 January 2021	5,293	6,215	11,508
	Additions at cost	-	-	-
	Disposals at cost	-	-	-
	At 31 December 2021	<u>5,293</u>	<u>6,215</u>	<u>11,508</u>
Depreciation	At 1 January 2021	5,139	4,558	9,697
	Charge for the year	154	621	775
	Disposals	-	-	-
	At 31 December 2021	<u>5,293</u>	<u>5,179</u>	<u>10,472</u>
Net Book Value	At 31 December 2021	<u>-</u>	<u>1,036</u>	<u>1,036</u>
	At 31 December 2020	<u>154</u>	<u>1,657</u>	<u>1,811</u>

Church equipment comprises a digital piano, photocopier, laptop computers, a Hymnal Plus player unit, projector and software.

All items are fully depreciated except the digital piano, which was purchased during 2018.

The Challen Grand Piano was purchased during 2013 and is being depreciated over ten years.

Notes to the financial statements (continued)

6. Analysis of funds

a) Unrestricted

	Undesignated	Designated	Designated	Designated	Designated		
	General	Youth	Churches	Halls	St. John's	Total	Total
	Fund	Fund	Repair	Repair	Flower	2021	2020
	£	£	Fund	Fund	Fund	£	£
Voluntary income	125,384	-	-	-	1	125,385	131,077
Activities for generating funds	141	-	-	-	-	141	202
Income from investments	2	-	249	10	-	261	444
Church activities	23,219	-	-	-	1,180	24,399	15,700
Other incoming resources	80	-	-	-	-	80	80
Total incoming resources	148,826	-	249	10	1,181	150,266	147,503
Voluntary income costs	224	-	-	-	-	224	151
Fund-raising trading costs	-	-	-	-	-	-	-
Church activities	126,640	1,047	-	-	1,025	128,712	132,909
Governance costs	-	-	-	-	-	-	-
Total resources expended	126,864	1,047	-	-	1,025	128,936	133,060
Net in/(out) going resources	21,962	(1,047)	249	10	156	21,330	14,443
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement of funds	20,762	153	249	10	156	21,330	14,443
Balances b/fwd at 1 January	32,090	5,538	46,748	1,811	499	86,686	72,243
Balances c/fwd at 31 Dec	52,852	5,691	46,997	1,821	655	108,016	86,686
Represented by:							
Fixed assets - tangible	1,036	-	-	-	-	1,036	1,657
Current assets							
<i>Debtors:</i>							
Gift Aid tax recoverable	1,088	-	-	-	-	1,088	1,237
Prepayments	911	-	-	-	-	911	1,095
Accrued Income	1,615	-	59	2	-	1,676	672
	3,614	-	59	2	-	3,675	3,004
<i>Cash and Bank balances:</i>							
WDBF Loan Account	-	-	45,626	1,768	-	47,394	47,394
Bank Deposit Accounts	34,637	2,842	-	-	-	37,479	26,477
Bank Current Accounts	16,560	2,892	1,312	51	640	21,455	16,988
Cash in hand	24	-	-	-	15	39	90
	51,221	5,734	46,938	1,819	655	106,367	90,949
Current assets	54,835	5,734	46,997	1,821	655	110,042	93,953
Creditors: amounts falling due within one year							
Accrued expenses	(769)	(43)	-	-	-	(812)	(5,150)
Deferred income	(2,250)	-	-	-	-	(2,250)	(3,774)
Total net assets	52,852	5,691	46,997	1,821	655	108,016	86,686

Notes to the financial statements (continued)

6. Analysis of funds (continued)

b) Restricted

	St. Boniface Church	Memorial Garden	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Total 2021	Total 2020
	£	£	£	£	£	£	£	£
Incoming resources								
Voluntary income	34,449	-	1,300	-	289	1,255	37,293	10,725
Activities for generating funds	-	-	-	-	27	-	27	133
Income from investments	3	-	38	-	3	-	44	120
Church activities	-	-	-	-	-	-	-	58
Total incoming resources	<u>34,452</u>	<u>-</u>	<u>1,338</u>	<u>-</u>	<u>319</u>	<u>1,255</u>	<u>37,364</u>	<u>11,036</u>
Outgoing resources								
Cost of generating voluntary income	-	-	-	-	-	-	-	-
Church activities	36,189	-	-	-	-	259	36,448	8,282
Total outgoing resources	<u>36,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>259</u>	<u>36,448</u>	<u>8,282</u>
Net incoming/(outgoing) resources	(1,737)	-	1,338	-	319	996	916	2,754
Transfers between funds	-	-	-	-	-	-	-	-
Net movement of funds	<u>(1,737)</u>	<u>-</u>	<u>1,338</u>	<u>-</u>	<u>319</u>	<u>996</u>	<u>916</u>	<u>2,754</u>
Balances brought forward at 1 January	14,138	16	18,913	926	6,233	4,810	45,036	42,282
Balances carried forward at 31 December	<u>12,401</u>	<u>16</u>	<u>20,251</u>	<u>926</u>	<u>6,552</u>	<u>5,806</u>	<u>45,952</u>	<u>45,036</u>
Represented by:								
Fixed assets								
Tangible fixed assets	-	-	-	-	-	-	-	154
Current assets								
<i>Debtors:</i>								
Gift Aid tax recoverable	-	-	18	-	-	-	18	40
Accrued income	-	-	8	-	-	-	8	12
	<u>-</u>	<u>-</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>	<u>52</u>
<i>Cash and Bank balances:</i>								
WDBF Loan Account	-	-	6,591	-	-	-	6,591	6,591
Bank Deposit Account	12,324	-	12,168	648	6,211	-	31,351	32,592
Bank Current Accounts	77	16	1,466	278	341	5,747	7,925	5,607
Cash in hand	-	-	-	-	-	75	75	40
	<u>12,401</u>	<u>16</u>	<u>20,225</u>	<u>926</u>	<u>6,552</u>	<u>5,822</u>	<u>45,942</u>	<u>44,830</u>
Current assets	12,401	16	20,251	926	6,552	5,822	45,968	44,882
Creditors: amounts becoming due and payable within one year								
Accrued expenses	-	-	-	-	-	(16)	(16)	-
Total net assets	<u>12,401</u>	<u>16</u>	<u>20,251</u>	<u>926</u>	<u>6,552</u>	<u>5,806</u>	<u>45,952</u>	<u>45,036</u>

Notes to the financial statements (continued)

6. Analysis of funds (continued)

c) Endowment fund	<u>2021</u>	<u>2020</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	3	5
Church activities	<u>-</u>	<u>-</u>
Net incoming resources	3	5
Fund at 1 January	535	530
Fund at 31 December	<u>538</u>	<u>535</u>
Represented by:		
<i>Cash and Bank balances:</i>		
WDBF Loan Account	522	522
Bank Current Accounts	15	12
<i>Current assets:</i>		
Accrued income	1	1
	<u>538</u>	<u>535</u>
<i>Creditors: amounts becoming due and payable within one year</i>		
Accrued expenses	-	-
Total net assets	<u>538</u>	<u>535</u>