

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
	Notes	£	£	£	£	£
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>