



**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>