

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST NEW BOROUGH AND LEIGH, WIMBORNE

England & Wales · Charity number 1132016

Details

Other names ST JOHN'S PCC, WIMBORNE

Status Registered

Legal form Previously excepted

Registered 2009-10-06

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

Contact

Address 71 Leigh Road
Wimborne
BH21 1AE

Phone 01202463468

Email office@stjohnswimborne.org.uk

Website www.stjohnswimborne.org.uk

Activities

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

Activities: Regular public worship open to all. Pastoral work, including visiting the sick and the bereaved. Teaching of Christianity through sermons, courses and small groups. Taking of religious assemblies in schools. The provision of a youth club with a Christian ethos. Supporting other charities in the UK and overseas

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£626,686	£585,268	£1,354,694	19
2024-12-31	£529,880	£601,112	£1,313,405	19
2023-12-31	£511,841	£528,198	£1,384,565	17
2022-12-31	£546,569	£529,374	£1,400,589	16
2021-12-31	£430,422	£457,770	-	-
2020-12-31	£442,202	£436,536	-	-

Trustees

Name	Role	Appointed
Ann Powell		2025-05-07
DAVID MORGAN		2019-04-24
David Fleming		2026-05-06
Dr Alan Edward Fryer		2022-04-27
Gillian Beryl Mannouch		2014-04-30
James Fraser Gibbs Sharman		2014-04-30
Janine Mary Thomas		2022-04-27
Jenny Mary Harris		2024-04-24
John McClory Fleming		2021-04-22
KEITH EDWARD SCOTT LOVELESS		
Kirsty Pringle		2025-05-07
Lisa Michelle Perry		2024-04-24
NOEL HARRISON		2026-05-06
Nicholas John Elbourne		2015-04-29
Nigel Stuart Day		2018-04-25
Paul Wareham		2017-04-26
Paula Louise Jones		2019-04-24
Rev Matthew Thomas Lee		2019-04-24
STUART JEFFREY HULL		2018-04-25

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough & Leigh, Wimborne

Report and Accounts
Year ended 31 December 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough
& Leigh, Wimborne,**

working name:

St John's PCC, Wimborne

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Members of the Parochial Church Council

Incumbent and chair:	Rev. Peter Breckwoldt (resigned August 2025)
Associate Minister:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Licensed Lay Worker	Kevin Metcalfe (appointed September 2025)
Deanery Synod Members:	David Morgan Nick Elbourne Gillian Mannouch Jenny Harris
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	David Bennett (resigned 7 May 2025) John Fleming Alan Fryer Mike Jones (resigned 7 May 2025) Paula Jones Keith Loveless Lisa Michelle Perry James Sharman Janine Thomas Paul Wareham Ann Powell (appointed 7 May 2025) Kirsty Pringle (appointed 7 May 2025)
Co-opted Members:	Steve Cornick (Treasurer)

Charity Registration Number 1132016

Principal Address St John's Church
Legg Lane
Wimborne
Dorset
BH21 1LQ

Independent Examiner Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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St John's PCC, Wimborne

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

AIMS AND PURPOSE

The aim and charitable purpose of St John's Wimborne (SJW) is to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. This is directed by the Parochial Church Council (PCC) in cooperation with the Incumbent.

Our overarching aim and purpose is captured in our vision: SJW exists to encourage all in the Wimborne area to share in the New Life and Full Life that is found in Jesus Christ.

OBJECTIVES AND ACTIVITIES

We primarily seek to enact this vision through an entrepreneurial culture, with every member of SJW encouraged to think creatively and act courageously in God's service. Below are the principal objectives and activities of SJW.

MINISTRY OF WORD AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. At SJW there is therefore a focus on the ministry of word and prayer as we meet Sunday by Sunday. Outside of our Sunday meeting, this objective is met through the work of the staff team, which was led by Revd. Peter Breckwoldt until August, when he retired. The PCC ensures appropriate arrangements are in place for public worship and discipleship for people of all ages and backgrounds.

MISSION AND OUTREACH

SJW objective is for every member to be involved in personal evangelism. Church wide activities are in place to reach out to the local community, to further the mission of the church pastorally, spiritually and socially.

We seek to engage the different groups in our community in different ways. Examples being "Core" a Thursday evening youth group, "Coffee in the Conservatory" a Friday morning community group and "Fuse" our teenage group on Friday nights. 2025 has also seen the flourishing of the "SOUL" group of young adults, with several taking their first steps into the Christian faith.

We also continue to support our local Food Bank as well as partnering financially with many Gospel Partners both in Wimborne and across the world in furthering our vision. We have therefore had regard to the Charity Commission public benefit guidance.

DISCIPLESHIP AND PASTORAL CARE

SJW has several ministries and people focused on discipleship and pastoral care, in both the church and wider community. Examples of this are our paid pastoral care coordinator role as well as the "Lunch Club" ministry that serves the seniors in our community on a Tuesday. SJW seeks to extend a welcome to all who visit the church. One specific way this is done is through the small group activity across the church.

ST JOHN'S PRE-SCHOOL

St John's Pre-School has been serving the local community for more than 40 years and forms part of SJW activities. Our Pre-School's objective is to provide an inclusive and child-centred setting in which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities and so has regard to the Charity Commission public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

The PCC is required by the charity commission to report on the criteria or measures used to assess success. The Bible teaches that local churches are to proclaim the Gospel faithfully, clearly and unashamedly, but to leave the results to God (Mark Ch4).

Therefore, while growth in numbers and depth of faith in individuals is a great encouragement, the success in achieving SJW aims and objectives is not measured by the number of attendees or number of activities or growth in these numbers. Rather, the aim of the ministry activities of SJW is to seek to provide people with opportunities to hear the Gospel and respond in repentance and faith. In the words of our vision, to come to the New Life and Full Life found in Jesus Christ. The PCC therefore defines success in terms of whether activities are being undertaken in obedient faithfulness.

CHURCH MEMBERSHIP AND ATTENDANCE

Notwithstanding the above overview, the PCC understands it is helpful for readers of the annual report in understanding our activities more fully to report on membership and attendance numbers. The number of people on SJW Electoral Roll is 182 (2025:168). We are required to renew the Electoral Roll every 6 years, and this was done in 2025.

The average weekly attendance (calculated from the average of the Sunday attendances in October each year) for 2025 was 190 (2024: 274).

PUBLIC BENEFIT STATEMENT

The PCC has considered the Charity Commission's public benefit guidance, and specific guidance to charities on the advancement of religion. The PCC believe we have met this guidance in carrying out our activities. SJW believes all our objectives and activities contribute to fulfilling our vision and are of benefit for all living in the Wimborne area.

A report on all areas and activities of church life is presented at the Annual Parochial Church Meeting. A copy of this report for 2025 may be obtained from the Church office. The core activities of the church deliver public benefit: Sunday Services, employment of staff and the mobilisation of its members to advance SJW's vision.

SAFEGUARDING CHILDREN AND VULNERABLE ADULTS

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016. More specifically, SJW's safeguarding approach follows Salsbury diocese policies, procedures and governance in this area.

FINANCIAL SUMMARY

The published and Independently Examined accounts for 2025 accompany this report and contain the full detail of SJW's financial performance. The following is a summary of the key financial results for the year.

Overall result

St John's recorded a surplus of £41,289 for the year ended 31 December 2025 (2024: deficit of £71,160). This represents a significant improvement on the prior year and reflects both increased income and careful management of expenditure in 2025.

Income

Total income for the year amounted to £626,686 (2024: £529,880), an increase of £96,806 or 18% on the prior year. The primary driver of this growth was donations and legacies, which totalled £484,235 (2024: £399,617). Within this, the principal source of income is the regular and one-off giving of church members, which in 2025 amounted to £328,410 (2024: £285,572); this increase is largely due to one-off donations received following a giving appeal earlier in the year. Charitable activities income, which includes the Pre-School's Nursery Education Grant from Dorset County Council, contributed £122,778 (2024: £107,762). Investment income and other trading activities accounted for the remainder.

Expenditure

Total expenditure for the year was £585,268 (2024: £601,112), a reduction of £15,844 on the prior year. Expenditure was incurred almost entirely on charitable activities (£585,268), reflecting the PCC's commitment to directing resources towards ministry, mission, and the ongoing operation of St John's Pre-School. Expenditure was generally in line with budget and was lower year-on-year. The finances of St John's Pre-School are consolidated within the PCC's financial statements, together with the Nursery Education Grant received from Central Government through Dorset County Council.

Funds

£246,660 was held in unrestricted general funds (2024: £171,154). The designated funds include £127,316 held in a Church of England deposit fund ring-fenced for planned roofing works anticipated to commence in 2026.

RESERVES POLICY

The PCC's Policy is to ensure that SJW maintains an adequate level of reserves to support its mission and ongoing activities, manage financial risk, and provide for unforeseen circumstances.

The PCC holds a cash reserve equivalent to three months unrestricted expenditure of its church operations. These reserves are held to mitigate the risk of an unexpected drop in income, or unexpected large expenditure e.g. unexpected building repairs, not covered by insurance. For 2025 this policy required £108,000 in reserve.

A further reserve is currently being held for roofing works that are in planning and are likely to start in 2026. For this purpose, £127,316 is held in a C of E deposit fund.

The PCC also holds a separate reserve for its Pre School activities of between 35,000 and 40,000. This is calculated on the average of one term's expenditure (c £32k), plus:

- sufficient to cover a significant fall in numbers attending to cover staff redundancy costs (£2k, based on average 5 years' service and average weekly wage – 1 person)
- relocation costs for a period should emergency repairs take place in the church hall (£1k, based on estimated hall hire of £100 for 10 weeks)

This is in-line with charity commission pre-school guidance.

GRANT MAKING

The PCC approves a budget each year that details and provides agreement for the bulk of the grants that will be made in the financial year. For 2025, these included significant grants to Salisbury Diocese via the Ephesian Fund, for the costs of ministry the diocese incurs on SJW behalf, as well a significant donation towards the costs of ministry in other parishes.

Global Action partners, organisations and individuals called by God and supported by SJW in Gospel work in line with our Vision.

Other smaller grants were made during the year and were made in keeping with our Standing Financial Instructions (SFIs) through our governance processes.

RISK MANAGEMENT STATEMENT

The purpose of this risk management statement is to give an insight into how the PCC, as trustees and so responsible for SJW as a charity, handles risk and an understanding of the major risks the charity is exposed to.

RISK ANALYSIS

The major strategic, business and operational risks identified by the PCC are as follows:

- The safety and well-being of all who visit and are members of SJW.
- That SJW operations and buildings are in line with Government regulations. Principally Health and Safety and working practice legislation.
- Being unable to recruit into our staffing gaps, leading to operational procedures not being followed and the delivery of our vision, objectives and aims being compromised.
- That unforeseen major repairs are required to our church building over the level provided for in our insurance, reserves and fundraising ability.

RISK MITIGATION

The following strategy and actions are in place to mitigate the above risks:

- SJW has in place a policy which helps ensure the safety of children, young people and adults which is reviewed annually and agreed to by the PCC. SJW has named parish safeguarding officers who work with staff and volunteers to ensure adherence to the policy.
- SJW has in place a Health and Safety policy, which details the requirements and responsibilities necessary to maintain the safety and well-being of all activities.
- The Standing Committee and Buildings Management Group members receive regular financial reports. These are also provided at PCC meetings.
- The Standing and Building Management Committees meet to examine the major operational and financial risks that the Church faces and are tasked to establish systems that minimise such risks.
- The PCC has appointed a staff team, with clear roles and job descriptions. The PCC has an established structure, governance and management for SJW, as outlined below.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PCC MEMBERSHIP

Membership of the PCC is drawn from three sources, those elected at the Annual Parish Church Meeting, ex officio members (the following are SJW ex officio members: Vicar, Associate Minister, Church Wardens and Deanery Synod Members) and members Co-opted onto PCC by the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES)

To assist in the business of the PCC three smaller groups are in place to discuss plans and activities specific to their area. These groups then report to PCC: Youth & Children's Work Committee, Global Action Team, and Buildings Management Group (BMG).

The BMG oversee any works emanating from our last quinquennial inspection, which was carried out in 2022.

STANDING COMMITTEE

This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the PCC.

STAFF TEAM

The staff team, led by Revd Peter Breckwoldt until August 2025 and employed by the PCC, are responsible for much of the day-to-day governance and management of church life, and the implementation of many of its policies and practices. The staff team seeks to serve the wider church through their ministry.

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

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

The PCC is 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.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Stuart Hull
Stuart Hull (Apr 28, 2026 09:45:46 GMT+1)
Stuart Hull, Churchwarden
Dated **Apr 28, 2026**

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
St John's PCC, Wimborne
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 8 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 13.

Responsibilities and basis of report

As members of the PCC 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 Charity's accounts carried out under section 145 of the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Sarah Crispin
Sarah Crispin (May 1, 2026 17:15:59 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB
May 1, 2026

St John's PCC, Wimborne
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	426,823	57,412	-	484,235	399,617
Charitable activities	4	24,724	98,054	-	122,778	107,762
Other trading activities	5	14,155	-	-	14,155	17,324
Investments	6	4,348	1,105	66	5,519	5,177
Total income and endowments		470,049	156,571	66	626,686	529,880
EXPENDITURE ON:						
Charitable activities	7	412,124	173,144	-	585,268	601,112
Total expenditure		412,124	173,144	-	585,268	601,112
Net gains/(losses) on investments		-	-	(129)	(129)	72
Net income/(expenditure)		57,925	(16,573)	(63)	41,289	(71,160)
Transfers between funds	16	9,560	(9,560)	-	-	-
Net movement in funds		67,485	(26,133)	(63)	41,289	(71,160)
Reconciliation of funds:						
Total funds brought forward		866,379	440,406	6,620	1,313,405	1,384,565
Total funds carried forward	16	933,864	414,273	6,557	1,354,694	1,313,405

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

All income and expenditure derive from continuing operations.

The notes on page 11-20 form part of these accounts.

St John's PCC, Wimborne

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS						
Tangible assets	10	693,275	352,941	-	1,046,216	1,060,966
Investments	11	-	-	3,108	3,108	3,237
		<u>693,275</u>	<u>352,941</u>	<u>3,108</u>	<u>1,049,324</u>	<u>1,064,203</u>
CURRENT ASSETS						
Debtors	12	29,411	16,141	-	45,552	40,790
Cash at bank and in hand	13	223,771	59,711	3,449	286,932	233,969
		<u>253,182</u>	<u>75,852</u>	<u>3,449</u>	<u>332,484</u>	<u>274,759</u>
CREDITORS: Amounts falling due within one year	14	(12,593)	(14,520)	-	(27,114)	(25,557)
Net current assets / (liabilities)		<u>240,589</u>	<u>61,332</u>	<u>3,449</u>	<u>305,370</u>	<u>249,202</u>
Total assets less current liabilities		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>
TOTAL NET ASSETS		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		246,693	-	-	246,693	171,154
Designated funds		687,171	-	-	687,171	695,225
		<u>933,864</u>	<u>-</u>	<u>-</u>	<u>933,864</u>	<u>866,379</u>
Restricted Funds		-	414,273	-	414,273	440,406
Endowment Funds		-	-	6,557	6,557	6,620
		<u>933,864</u>	<u>414,273</u>	<u>6,557</u>	<u>1,354,694</u>	<u>1,313,405</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Stuart Hull
 Stuart Hull - Church Warden
 Date: Apr 28, 2026

Charity number: 1132016

The notes on page 11-20 form part of these accounts.

St John's PCC, Wimborne
FOR THE YEAR ENDED 31 DECEMBER 2025
CASH FLOW STATEMENT

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>47,444</u>	<u>(64,854)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,519	5,177
Purchase of property, plant and equipment		-	-
Proceeds from sale of fixed assets		-	1,042
Net cash provided by/(used in) investing activities		<u>5,519</u>	<u>6,219</u>
Change in cash and equivalents in the reporting period		<u>52,963</u>	<u>(58,635)</u>
Cash and equivalents at the beginning of the year	b	<u>233,969</u>	<u>292,604</u>
Cash and cash equivalents at the end of the year	b	<u>286,932</u>	<u>233,969</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	233,969	-	52,963	286,932
Total net funds / (debt)	<u>233,969</u>	<u>-</u>	<u>52,963</u>	<u>286,932</u>

£3,449 (2024: £3,383) of the cash balance is not available for use as it is held as an endowment fund

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	41,289	(71,160)
Adjustments for:		
Depreciation charges and provisions for impairment	14,749	18,345
(Gains)/losses on investments	129	(72)
Dividends, interest and rents from investments	(5,519)	(5,177)
Loss/(profit) on the sale of fixed assets	-	178
(Increase)/decrease in debtors	(4,762)	(9,079)
Increase/(decrease) in creditors	1,558	2,111
Net cash provided by (used in) operating activities	<u>47,444</u>	<u>(64,854)</u>

Note b: Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank with immediate access	286,637	232,859
Petty cash	295	1,110
Total cash and cash equivalents	<u>286,932</u>	<u>233,969</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Statutory Information

The Parochial Church Council of St John's Wimborne is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from pre-school, church activities and PCC fees. Pre-school Nursery Education Grant (NEG) funding is recognised at the start of the term to which it relates.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from property & facilities letting.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting Policies (cont.)

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Costs incurred on support and administration'. These costs have been allocated to the charity's various activities based on estimated usage except for Governance costs which have been allocated between core church activities and preschool based on income levels.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land & buildings	1%
Equipment	20% on reducing balance method
Computer Equipment	33% on reducing balance method

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2 Accounting Policies (cont.)

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	328,410	285,572
Mission giving donations	41,270	46,759
Other grants receivable	4,810	401
Legacies receivable	35,074	700
Income tax recoverable	74,670	66,185
	<u>484,235</u>	<u>399,617</u>

4 Income from charitable activities

	2025	2024
	£	£
Pre-school NEG income	93,999	76,854
Pre-school other income	4,055	6,731
Church activities and events	16,622	15,256
Youth & children's activity income	6,421	6,190
PCC fees	1,681	2,731
	<u>122,778</u>	<u>107,762</u>

5 Income from other trading activities

	2025	2024
	£	£
Property rental	10,208	15,252
Facilities hire	3,056	1,998
Sundries	891	74
	<u>14,155</u>	<u>17,324</u>

6 Investment income

	2025	2024
	£	£
Bank interest	5,519	5,177
	<u>5,519</u>	<u>5,177</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable expenditure

	St John's Church	St John's Pre-School	Global Action	Total Charitable Expenditure 2025
Incurred directly on activities				
Staff costs	140,425	78,475	-	218,900
Clergy expenses	1,775	-	-	1,775
Church ministry costs	19,652	-	-	19,652
Church events & activities	10,257	-	-	10,257
Pre-school expenses	-	9,604	-	9,604
Building project	2,968	-	-	2,968
Grants payable (note 7a)	122,484	-	77,643	200,127
Support costs				
Staff costs	49,806	-	-	49,806
Premises costs	24,154	10,983	-	35,137
Office & admin costs	17,913	-	60	17,973
Depreciation	14,562	187	-	14,749
Governance	3,360	676	284	4,320
	<u>407,356</u>	<u>99,925</u>	<u>77,987</u>	<u>585,268</u>

	St John's Church	St John's Pre-School	Global Action	Total Charitable Expenditure 2024
Incurred directly on activities				
Staff costs	118,833	70,951	-	189,784
Clergy expenses	2,595	-	-	2,595
Church ministry costs	20,472	-	-	20,472
Church events & activities	10,185	-	-	10,185
Pre-school expenses	-	10,193	-	10,193
Building project	64,408	-	-	64,408
Grants payable (note 7a)	117,479	-	55,938	173,417
Support costs				
Staff costs	38,492	-	-	38,492
Premises costs	35,335	12,106	-	47,441
Office & admin costs	21,518	-	60	21,578
Depreciation	18,112	233	-	18,345
Governance	3,167	663	371	4,200
	<u>450,596</u>	<u>94,147</u>	<u>56,369</u>	<u>601,112</u>

The fee payable to the independent examiner for preparing and examining the accounts was £4,320 (2024: £4,200).

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

a Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	163,216	9,913	173,128
Grants for the relief of poverty and distress	6,433	-	6,433
Grants for education, including ministry training	20,266	-	20,266
	<u>189,914</u>	<u>9,913</u>	<u>199,827</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	158,687	9,072	167,759
Grants for the relief of poverty and distress	3,754	-	3,754
Grants for education, including ministry training	1,904	-	1,904
	<u>164,345</u>	<u>9,072</u>	<u>173,417</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
Ephesian Fund	120,804	115,020
Zaelyn Academy	17,978	-
Wycliffe	15,578	17,578
Streetlight	10,316	8,496
France Mission (Eglise Protestante)	7,000	6,000
Arab World Ministries	5,040	4,340
Tearfund	4,833	2,029
SIM UK	2,900	3,288
Carlile College	2,288	1,904
Wimborne Foodbank	1,200	1,200
Operation Mobilisation UK	854	1,951
Grants to institutions for less than £1,000 each	1,124	2,540
	<u>189,914</u>	<u>164,345</u>

The payment to the Ephesian Fund represents the full amount of Parish Share as agreed with the Diocese but paid via the Ephesian Fund.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2025 £	2024 £
Gross wages and salaries	251,431	217,866
Social security	10,883	4,713
Pension costs	5,196	4,174
	<u>267,509</u>	<u>226,753</u>

The average monthly number of employees during the year was 20 (2024: 19). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2025 £
Members of the PCC				
Matt Lee	32,434	-	1,500	33,934
Gillian Mannouch	16,164	-	898	17,062
Paula Jones	16,164	-	298	16,462
Kevin Metcalfe	9,112	-	211	9,323
Stephen Cornick	960	-	-	960
				<u>77,741</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses (cont.)

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Members of the PCC				
Matt Lee	31,289	-	1,500	32,789
Gillian Mannouch	15,907	-	890	16,797
Paula Jones	18,992	-	383	19,375
Stephen Cornick	1,060	-	-	1,060
				<u>70,021</u>

The members of the PCC listed above all served as church staff members and received the above payments for serving in that capacity, not for serving as members of the PCC; these payments are permitted by the charity's governing document.

Revd. Peter Breckwoldt (a clergy member of the PCC) received a stipend from the Diocese and so was not an employee; some of the Parish Share paid to the Diocese was used to help meet the cost of this stipend. Revd. Peter Breckwoldt was provided with accommodation (which is customary for clergy) but there was no cost for this accommodation to the PCC. The charity reimbursed expenses to Revd. Peter Breckwoldt; these costs are disclosed in note 7 'Charitable Expenditure' under the heading 'Clergy expenses'.

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent with respect to wedding & funeral fees and leaving gifts for Peter Breckwoldt and, in that capacity:

- a) received £6,224 (2024: £6,248) and paid £6,264 (2024: £5,743)
- b) at the year end the charity owed £831 (2024: £871) in wedding/funeral fees.

10 Tangible fixed assets

	Freehold Property £	Computer equipment £	Fixtures, fittings and equipment £	Total 2025 £
Cost				
At 1 January 2025	1,256,938	6,656	35,351	1,298,945
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2025	<u>1,256,938</u>	<u>6,656</u>	<u>35,351</u>	<u>1,298,945</u>
Accumulated depreciation				
At 1 January 2025	205,003	6,190	26,786	237,979
Charge for the year	12,570	466	1,714	14,750
At 31 December 2025	<u>217,573</u>	<u>6,656</u>	<u>28,500</u>	<u>252,729</u>
Net book value				
At 31 December 2025	<u>1,039,365</u>	<u>-</u>	<u>6,851</u>	<u>1,046,216</u>
At 31 December 2024	<u>1,051,935</u>	<u>466</u>	<u>8,565</u>	<u>1,060,966</u>

The freehold land and buildings comprise 4 properties; St John's Church Centre which was purchased in 2004, the Church Office at 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. These assets are held at cost less depreciation.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11 Fixed asset investments

	CBF	2025	2024
	Investment	£	£
	Fund		
Cost or fair value brought forward	3,237	3,237	3,165
Change in value of investments	(129)	(129)	72
Cost or fair value carried forward	<u>3,108</u>	<u>3,108</u>	<u>3,237</u>

12 Debtors

	2025	2024
	£	£
Falling due within one year:		
Tax recoverable	44,521	39,675
Other debtors	481	565
Prepayments and accrued income	550	550
	<u>45,552</u>	<u>40,790</u>

13 Cash at Bank and in Hand

	2025	2024
	£	£
Cash at bank with immediate access	286,637	232,859
Petty cash	295	1,110
	<u>286,932</u>	<u>233,969</u>

14 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	1,176	4,905
Taxation and social security	3,941	1,864
Other creditors	831	1,044
Accruals	7,468	6,371
Deferred income	13,698	11,373
	<u>27,114</u>	<u>25,557</u>

15 Deferred income

Deferred income comprises the following:

	Pre-school NEG Funding	2025	2024
		£	£
Balance at the beginning of the reporting period	11,373	11,373	11,312
Amount released to income	(11,373)	(11,373)	(11,312)
Amount deferred in year	13,698	13,698	11,373
Balance at the end of the reporting period	<u>13,698</u>	<u>13,698</u>	<u>11,373</u>
The income deferred at the period end will be released to income over the following periods:			
Within one year	13,698	13,698	11,373
After one year	-	-	-
	<u>13,698</u>	<u>13,698</u>	<u>11,373</u>

Pre-school NEG funding is received in advance but is not recognised until the term which it relates to.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Leigh Road	170,544	-	(2,159)	-	-	168,385
Bourne Court	246,293	-	(2,767)	-	-	243,526
Churchill Road	278,388	-	(3,128)	-	-	275,260
	695,225	-	(8,054)	-	-	687,171
<i>General Unrestricted Funds</i>	171,154	470,049	(404,070)	9,560	-	246,693
Total Unrestricted Funds	866,379	470,049	(412,124)	9,560	-	933,864
<i>Restricted Funds</i>						
Marion Treweeke	51	1	-	(52)	-	-
Global Action	37,455	57,451	(77,703)	-	-	17,203
St John's Pre-School	45,066	99,119	(88,326)	(10,983)	-	44,876
St John's 100 Fund for Young People	1,125	-	(2,600)	1,475	-	-
Church Centre Fund	356,709	-	(4,515)	-	-	352,194
	440,406	156,571	(173,144)	(9,560)	-	414,273
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,383	66	-	-	-	3,449
F Newman	3,237	-	-	-	(129)	3,108
	6,620	66	-	-	(129)	6,557
Aggregate of funds	1,313,405	626,686	(585,268)	-	(129)	1,354,694

The transfers referred to above were made for the following reasons:

- From the Pre-school Fund to General Funds to reflect the usage of the hall facilities during the year.
- From General to the St John's 100 Fund for Young People to clear the deficit. This fund is now closed.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2025
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	3,108	3,108
Tangible fixed assets	6,104	687,171	352,941	-	1,046,216
Debtors	29,411	-	16,141	-	45,552
Cash at bank and in hand	223,771	-	59,711	3,449	286,932
Creditors falling due within one year	(12,593)	-	(14,520)	-	(27,114)
	246,693	687,171	414,273	6,557	1,354,694

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Leigh Road	172,703	-	(2,159)	-	-	170,544
Bourne Court	249,061	-	(2,767)	-	-	246,293
Churchill Road	281,516	-	(3,128)	-	-	278,388
	703,279	-	(8,054)	-	-	695,225
<i>General Unrestricted Funds</i>						
	219,988	390,165	(451,106)	12,106	-	171,154
<i>Total Unrestricted Funds</i>						
	923,267	390,165	(459,160)	12,106	-	866,379
<i>Restricted Funds</i>						
Marion Treweeke	50	1	-	-	-	51
Global Action	38,504	54,949	(55,998)	-	-	37,455
St John's Pre-School	53,929	84,682	(81,438)	(12,106)	-	45,066
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Church Centre Fund	361,224	-	(4,515)	-	-	356,709
	454,832	139,632	(141,951)	(12,106)	-	440,406
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,301	82	-	-	-	3,383
F Newman	3,165	-	-	-	72	3,237
	6,466	82	-	-	72	6,620
<i>Aggregate of funds</i>						
	1,384,565	529,880	(601,111)	-	72	1,313,405

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2024
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	3,237	3,237
Tangible fixed assets	8,098	695,225	357,643	-	1,060,966
Debtors	32,321	-	8,469	-	40,790
Cash at bank and in hand	144,857	-	85,729	3,383	233,969
Creditors falling due within one year	(14,122)	-	(11,435)	-	(25,557)
	171,154	695,225	440,406	6,620	1,313,405

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16 Funds (cont.)

Designated Funds

The Leigh Road, Bourne Court, and Churchill Road funds represent the net book value of the properties owned by the PCC.

Restricted Funds

The Marion Treweeke Fund- for sponsorship of missionaries.

Church Centre Fund represents the cost of the church centre.

Global Action Fund- raising and making grants to support mission work.

St John's Pre-School- for use in Pre-School activities.

St John's 100 Fund for Young People - support for young people training in Christian Ministry.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £86,120 (2024: £65,172) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) RLM Architects invoiced St John's for £912 (2024: £15,958.50 of which £7,089.00 was paid directly by St John's with the remaining £8,869.50 being paid by Ecclesiastical Insurance as part of a claim for a water leak at the church). Keith Loveless who is a member of PCC is a director of RLM Architects.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Endowment 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Endowment 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	426,823	-	57,412	-	484,235	344,726	-	54,891	-	399,617
Charitable activities	4	24,724	-	98,054	-	122,778	24,177	-	83,585	-	107,762
Other trading activities	5	14,155	-	-	-	14,155	17,324	-	-	-	17,324
Investments	6	4,348	-	1,105	66	5,519	3,939	-	1,156	82	5,177
Other income		-				-	-				-
Total income and endowments		470,049	-	156,571	66	626,686	390,165	-	139,632	82	529,880
EXPENDITURE ON:											
Charitable activities:	7	404,070	8,054	173,144	-	585,268	451,106	8,054	141,952	-	601,112
Total Expenditure		404,070	8,054	173,144	-	585,268	451,106	8,054	141,952	-	601,112
Net gains/(losses) on investments		-	-	-	(129)	(129)	-	-	-	72	72
Net income/(expenditure)		65,979	(8,054)	(16,573)	(63)	41,289	(60,941)	(8,054)	(2,320)	154	(71,160)
Transfers between funds	16	9,560	-	(9,560)	-	-	12,106	-	(12,106)	-	-
Net movement in funds		75,539	(8,054)	(26,133)	(63)	41,289	(48,835)	(8,054)	(14,426)	154	(71,160)
Reconciliation of funds:											
Total funds brought forward		171,154	695,225	440,406	6,620	1,313,405	219,988	703,279	454,832	6,466	1,384,565
Total funds carried forward	16	246,693	687,171	414,273	6,557	1,354,694	171,154	695,225	440,406	6,620	1,313,405

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough & Leigh, Wimborne

Report and Accounts
Year ended 31 December 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New
Borough & Leigh, Wimborne,**

working name:

St John's PCC, Wimborne

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Members of the Parochial Church Council

Incumbent and chair:	Revd. Peter Breckwoldt
Associate Minister:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Deanery Synod Members:	David Morgan Nick Elbourne Gillian Mannouch Jenny Harris (appointed 24 April 2024)
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	David Bennett (resigned 7 May 2025) John Fleming Alan Fryer Mike Jones (resigned 7 May 2025) Paula Jones Keith Loveless Mary Morris (resigned 24 April 2024) Philip Murray (resigned 24 April 2024) Lisa Michelle Perry (appointed 24 April 2024) James Sharman Janine Thomas Paul Wareham Ann Powell (appointed 7 May 2025) Kirsty Pringle (appointed 7 May 2025)
Co-opted Members:	Steve Cornick (Treasurer)

Charity Registration Number 1132016

Principal Address St John's Church
Legg Lane
Wimborne
Dorset
BH21 1LQ

Independent Examiner Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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St John's PCC, Wimborne
ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

AIMS AND PURPOSE

The aim and charitable purpose of St John's Wimborne (SJW) is to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. This is directed by the Parochial Church Council (PCC) in cooperation with the Incumbent.

Our overarching aim and purpose have been captured by our vision statement. SJW exists to encourage all in the Wimborne area to share in the New Life and Full Life that is found in Jesus Christ.

OBJECTIVES AND ACTIVITIES

We primarily seek to enact this vision through an entrepreneurial culture, with every member of SJW encouraged to think creatively and act courageously into what God is calling them to do in his service. Below are the principal objectives and activities of SJW.

MINISTRY OF WORD AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. At SJW there is therefore a focus on the ministry of word and prayer as we meet Sunday by Sunday. Outside of our Sunday meeting, this objective is met through the work of the staff team, led by Revd. Peter Breckwoldt, and through the PCC that ensures appropriate arrangements are in place for public worship and discipleship for people of all ages and backgrounds.

MISSION AND OUTREACH

SJW objective is for every member to be involved in personal evangelism. Church wide activities are also in place to reach out to the local community, to further the mission of the church pastorally, spiritually and socially. We seek to engage the different groups in our community in different ways. Examples being "Core" a Thursday evening youth group, "Coffee in the Conservatory" a Friday morning community group and "Fuse" our teenage group on Friday nights. 2024 has also seen the start of new home groups, as we seek to reach further into our community.

We also continue to support our local Food Bank as well as partnering financially with many Gospel Partners both in Wimborne and across the world in furthering our vision. We have therefore had regard to the Charity Commission public benefit guidance.

DISCIPLESHIP AND PASTORAL CARE

SJW has several ministries and people, both paid and voluntary, that is focused on discipleship and pastoral care, both for SJW members and the community. Examples of this are our paid pastoral care coordinator role as well as the "Lunch Club" ministry that serves the seniors in our community on a Tuesday. SJW seeks to extend a welcome to all who visit the church. One practical way this is expressed at SJW is through the small group activity across the church.

ST JOHN'S PRE SCHOOL

St John's Pre School has been serving the local community for more than 40 years and forms part of SJW activities. Our Pre School's objective is to provide an inclusive and child-centred setting in

which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities and so has regard to the Charity Commission public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

The PCC is required by the charity commission to report on the criteria or measures used to assess success. The Bible teaches Churches to proclaim the Gospel faithfully, clearly and unashamedly, but to leave the results to God (Mark Ch4).

Therefore, while growth in numbers and depth of faith in individuals is a great encouragement, the success in achieving SJW aims and objectives is not measured by the number of attendees or number of activities or growth in these numbers. Rather, the aim of the ministry activities of SJW is to seek to provide people with opportunities to hear the Gospel and respond to repentance and faith. In the words of our vision to come to the New Life and Full Life found in Jesus Christ. The PCC therefore defines success in terms of whether activities are being undertaken in obedient faithfulness.

CHURCH MEMBERSHIP AND ATTENDANCE

Notwithstanding the above overview, the PCC understands it is helpful for readers of the annual report in understanding our activities more fully to report on membership and attendance numbers. The number of people on SJW Electoral Roll is 225 (2023: 215). We are required to renew the Electoral Roll every 6 years, and this will be done in 2025.

The average weekly attendance (calculated from the average of the Sunday attendances in October each year) for 2024 was 274 (2023: 271).

PUBLIC BENEFIT STATEMENT

The PCC has considered the Charity Commission's public benefit guidance, in particular, the specific guidance to charities for the advancement of religion. The PCC believe we have complied with our duty to have due regard to this guidance when carrying out our activities and setting our vision and aims. We believe that all our objectives and activities contribute to fulfilling our vision and are for the benefit for all living in the Wimborne area.

A detailed report on all areas and activities of the church life is produced and presented to the Church at the Annual Parochial Church Meeting. A copy of this report for 2024 may be obtained from the Church office. The core activities of the church in pursuit of its aim are Sunday Services, employment of staff and mobilisation of its members to further advance SJW's vision.

SAFEGUARDING CHILDREN AND VULNERABLE ADULTS

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016. More specifically, SJW's safeguarding approach follows Salisbury diocese policies, procedures and governance in this area.

QUINQUENNIAL INSPECTION

The most recent quinquennial inspection was completed on 23rd February 2022. The report summary listed the following for attention as now updated & attended to:

- St John's 3 year Maintenance Plan lists current planned works.

- The roofs identified will need re-roofing during the Quinquennium Period – the first phase of the works were completed in 2024, next phases are at planning stage:

(a) Vestry [new insulation & felt] (b) North Aisle [short term repairs to felt] (c) Youth Lounge [short term repairs to felt]. Other roofs need planning in: (d) Reroofing the tiled North roof slopes of Nave and North Transept.

- Electrical inspection requires some early repairs. The first phase Works were completed in 2023/4: Relighting of church nave downlights with LED lamps & fittings, relighting the chancel & north aisle.
- Minor stone repairs to copings. Works completed in 2023/4.
- Attend to leaks in roofs where more urgent. Works completed in 2022/3. Lead theft repairs completed 2024. Minor roof tile repairs ongoing as annual repairs and as required.
- Review rainwater goods and drainage. Attend to defects and consider improvements to move away from uPVC where present and deteriorated. Maintenance is ongoing.
- Attend to external redecoration to avoid unnecessary deterioration of timber and cast iron rainwater goods. Works of repair and redecoration are underway by volunteers but not yet complete.

Additional works:

- Foyer carpet & floor & duct all repaired 2024 as part of insurance funded Leak Project, with new water main in floor duct
- Church Centre interior redecoration partially completed 2024
- Railings redecoration is part completed 2023/24, and now ongoing & current for the Vestibule and 2 gates.
- Means of escape at Youth Lounge are improved, and under review for the Vestibule.

Other plans include outstanding works from the QI, plus a full maintenance programme of one of the two staff houses (works completed in 2024), the Church Office roof space, and subsequent phases to upgrade the lighting and switching controls in the main church.

The unplanned works in 2024 carried out as a result of a long-running leak discovered in June 2024, included associated redecoration and new floor coverings, in addition to extensive plumbing works to address risk of future leaks.

The Building Management Group of the PCC meet regularly and have discussed in detail and worked on policies for Health & Safety, Risk Assessments, and Fire Safety, to improve safety and accessibility for all persons, and many other matters, as minuted.

Our monthly volunteer Maintenance to Mission & Saturday Sort-it groups attend to general maintenance and building management as well as tackling some of the smaller and ongoing projects.

FINANCIAL SUMMARY

FINANCIAL OVERVIEW

The published and Independently Examined accounts for 2024 accompany this report and contain the detail and technical financial performance of SJW.

In summary: For 2024, SJW accounts show a deficit of £71,160 (2023: £16,024). In 2024, total income increased by £17,978 (3.5%) and total expenditure increased by £72,914 (13.8%).

The most significant movements in individual expenditure categories compared to the previous year are: Global Action payments to partners reduced by £10,531 (15.8%); Ministry and Support Staff costs increased by £27,346 (13.6%), Office and Admin costs increased by £8,131 (60.5%) and Building Works increased by £28,828 (81%).

The principal income received by St John's is from the Giving Scheme (standing orders, envelopes), which in 2024 amounted to £285,572 (2023: £257,391).

The finances of St John's Pre-School are necessarily included in the PCC's financial statements, together with the Nursery Education Grant, which is received from Central Government through Dorset County Council.

RESERVES POLICY

The PCC's Policy is for the majority of income received in any year to be expended in that year.

The PCC holds a cash reserve equivalent to three months unrestricted expenditure of its church operations. These reserves are held to mitigate the risk of an unexpected drop in income, or unexpected large expenditure e.g. unexpected building repairs, not covered by insurance. For 2024 this policy required £93,913 in reserve.

A further reserve is currently being held for significant staffing and building costs. For this purpose, £34,843 is held in reserve. The Global Action accounts currently hold £37,574 (2023: £30,247) in cash to be spent in 2025 on global action.

The PCC also holds a separate reserve for its Pre-School activities set at £40,000 for 2024. This is calculated as follows:

£20,000 being one term's expenditure; this is in-line with charity commission pre-school guidance. £10,000 in case of a significant reduction in demand for places and a further £10,000 in case of the need to relocate the Pre-School for a period of time while significant repairs take place to the church hall roof.

GRANT MAKING

The PCC approves a budget each year that details and provides agreement for the bulk of the grants that will be made in the financial year. For 2024, these included significant grants to:

Salisbury Diocese, for the costs of ministry they incur on SJW behalf, as well a significant donation towards the costs of ministry in other parishes.

Global Action partners, organisations and individuals called by God and supported by SJW in Gospel work in line with our Vision.

Other smaller grants were made during the year and were made in keeping with our Standing Financial Instructions (SFIs) through our governance processes.

RISK MANAGEMENT STATEMENT

The purpose of this risk management statement is to give an insight into how the PCC, as trustees and so responsible for SJW as a charity, handles risk and an understanding of the major risks the charity is exposed to.

RISK ANALYSIS

The major strategic, business and operational risks identified by the PCC are as follows:

- The safety and well-being of all who visit and are members of SJW.
- That SJW operations and buildings are in line with Government regulations. Principally Health and Safety and working practice legislation.
- Being unable to recruit into our staffing gaps, leading to operational procedures not being followed and the delivery of our vision, objectives and aims being compromised.
- That unforeseen major repairs are required to our church building over the level provided for in our insurance, reserves and fundraising ability.

RISK MITIGATION

The following strategy and actions are in place to mitigate the above risks:

- SJW has in place a policy which helps ensure the safety of children, young people and adults which is reviewed annually and agreed to by the PCC. SJW has named parish safeguarding officers who work with staff and volunteers to ensure adherence to the policy.
- SJW has in place a Health and Safety policy, which details the requirements and responsibilities necessary to maintain the safety and well-being of all activities.
- The Standing Committee and Buildings Management Group members receive regular financial reports. These are also provided at PCC meetings.
- The Standing and Building Management Committees meet to examine the major operational and financial risks that the Church faces and are tasked to establish systems that minimise such risks.
- The PCC has appointed a staff team, with clear roles and job descriptions. The PCC has an established structure, governance and management for SJW, as outlined below.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PCC MEMBERSHIP

Membership of the PCC is drawn from three sources, those elected at the Annual Parish Church Meeting, ex officio members (the following are SJW ex officio members: Vicar, Associate Minister, Church Wardens and Deanery Synod Members) and members Co-opted onto PCC by the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES)

To assist in the business of the PCC three smaller groups are in place to discuss plans and activities specific to their area. These groups then report to PCC: Youth & Children's Work Committee, Global Action Team, and Buildings Management Group.

STANDING COMMITTEE

This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the PCC.

STAFF TEAM

The staff team, led by Revd Peter Breckwoldt, and employed by the PCC are responsible for much of the day-to-day governance, management of church life, and the implementation of many of its policies and practices. The staff team seeks to serve the wider church through their ministry.

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

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

The PCC is 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.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Stuart Hull
Stuart Hull (Jun 11, 2025 17:50 GMT+1)

Stuart Hull

Church Warden

Peter H Breckwoldt
Peter H Breckwoldt (Jun 10, 2025 20:32 GMT+1)

Revd Peter Breckwoldt

Vicar

Date: Jun 11, 2025

Jun 10, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
St John's PCC, Wimborne
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 9 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 14.

Responsibilities and basis of report

As members of the PCC 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 Charity's accounts carried out under section 145 of the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Sarah Crispin
Sarah Crispin (Jun 12, 2025 10:59 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Jun 12, 2025

St John's PCC, Wimborne
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	344,726	54,891	-	399,617	379,433
Charitable activities	4	24,177	83,585	-	107,762	108,109
Other trading activities	5	17,324	-	-	17,324	20,488
Investments	6	3,939	1,156	82	5,177	3,872
Total income and endowments		390,165	139,632	82	529,880	511,902
EXPENDITURE ON:						
Charitable activities	7	459,160	141,952	-	601,112	528,198
Total expenditure		459,160	141,952	-	601,112	528,198
Net gains/(losses) on investments		-	-	72	72	272
Net income/(expenditure)		(68,995)	(2,320)	154	(71,160)	(16,024)
Transfers between funds	16	12,106	(12,106)	-	-	-
Net movement in funds		(56,889)	(14,426)	154	(71,160)	(16,024)
Reconciliation of funds:						
Total funds brought forward		923,267	454,832	6,466	1,384,565	1,400,589
Total funds carried forward	16	866,379	440,406	6,620	1,313,405	1,384,565

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

All income and expenditure derive from continuing operations.

The notes on page 12-21 form part of these accounts.

St John's PCC, Wimborne

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS						
Tangible assets	10	703,323	357,643	-	1,060,966	1,080,531
Investments	11	-	-	3,237	3,237	3,165
		<u>703,323</u>	<u>357,643</u>	<u>3,237</u>	<u>1,064,203</u>	<u>1,083,696</u>
CURRENT ASSETS						
Debtors	12	32,321	8,469	-	40,790	31,711
Cash at bank and in hand	13	144,857	85,729	3,383	233,969	292,604
		<u>177,178</u>	<u>94,198</u>	<u>3,383</u>	<u>274,759</u>	<u>324,315</u>
CREDITORS: Amounts falling due within one year	14	(14,122)	(11,435)	-	(25,557)	(23,446)
Net current assets / (liabilities)		<u>163,057</u>	<u>82,763</u>	<u>3,383</u>	<u>249,202</u>	<u>300,869</u>
Total assets less current liabilities		<u>866,380</u>	<u>440,406</u>	<u>6,620</u>	<u>1,313,405</u>	<u>1,384,565</u>
TOTAL NET ASSETS		<u>866,380</u>	<u>440,406</u>	<u>6,620</u>	<u>1,313,405</u>	<u>1,384,565</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		171,154	-	-	171,154	219,988
Designated funds		695,225	-	-	695,225	703,279
		<u>866,379</u>	<u>-</u>	<u>-</u>	<u>866,379</u>	<u>923,267</u>
Restricted Funds		-	440,406	-	440,406	454,832
Endowment Funds		-	-	6,620	6,620	6,466
		<u>866,379</u>	<u>440,406</u>	<u>6,620</u>	<u>1,313,406</u>	<u>1,384,565</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Peter H Breckwoldt
Peter H Breckwoldt (Jun 10, 2025 20:32 GMT+1)

Revd. Peter Breckwoldt

Date: Jun 10, 2025

Charity number: 1132016

The notes on page 12-21 form part of these accounts.

St John's PCC, Wimborne
FOR THE YEAR ENDED 31 DECEMBER 2024
CASH FLOW STATEMENT

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>(64,854)</u>	<u>(18,405)</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,177	3,872
Purchase of property, plant and equipment		-	(3,966)
Proceeds from sale of fixed assets		1,042	-
Net cash provided by/(used in) investing activities		<u>6,219</u>	<u>(94)</u>
Change in cash and equivalents in the reporting period		<u>(58,635)</u>	<u>(18,499)</u>
Cash and equivalents at the beginning of the year	b	292,604	311,103
Cash and cash equivalents at the end of the year	b	<u>233,969</u>	<u>292,604</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	292,604	-	(58,635)	233,969
Total net funds / (debt)	<u>292,604</u>	<u>-</u>	<u>(58,635)</u>	<u>233,969</u>

£3,383 (2023: £3,301) of the cash balance is not available for use as it is held as an endowment fund

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(71,160)	(16,024)
Adjustments for:		
Depreciation charges and provisions for impairment	18,345	17,336
(Gains)/losses on investments	(72)	(272)
Dividends, interest and rents from investments	(5,177)	(3,872)
Loss/(profit) on the sale of fixed assets	178	-
(Increase)/decrease in debtors	(9,079)	(10,689)
Increase/(decrease) in creditors	2,111	(4,884)
Net cash provided by (used in) operating activities	<u>(64,854)</u>	<u>(18,405)</u>

Note b: Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank with immediate access	232,859	292,356
Petty cash	1,110	248
Total cash and cash equivalents	<u>233,969</u>	<u>292,604</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The Parochial Church Council of St John's Wimborne is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from preschool, church activities and PCC fees. Preschool Nursery Education Grant (NEG) funding is recognised at the start of the term to which it relates.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from property & facilities letting.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (cont.)

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Costs incurred on support and administration'. These costs have been allocated to the charity's various activities based on estimated usage except for Governance costs which have been allocated between core church activities and preschool based on income levels.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land & buildings	1%
Equipment	20% on reducing balance method
Computer Equipment	33% on reducing balance method

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (cont.)

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	285,572	257,391
Mission giving donations	46,759	47,648
Other grants receivable	401	9,798
Legacies receivable	700	3,000
Income tax recoverable	66,185	61,596
	<u>399,617</u>	<u>379,433</u>

4 Income from charitable activities

	2024	2023
	£	£
Preschool NEG income	76,854	77,308
Preschool other income	6,731	7,863
Church activities and events	15,256	16,736
Youth & children's activity income	6,190	3,894
PCC fees	2,731	2,308
	<u>107,762</u>	<u>108,109</u>

5 Income from other trading activities

	2024	2023
	£	£
Property Rental	15,252	16,409
Facilities hire	1,998	2,928
Sundries	74	1,151
	<u>17,324</u>	<u>20,488</u>

6 Investment income

	2024	2023
	£	£
Bank interest	5,177	3,872
	<u>5,177</u>	<u>3,872</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable expenditure

	St John's Church	St John's Preschool	Global Action	Total Charitable Expenditure 2024
Incurred directly on activities				
Staff costs	118,833	70,951	-	189,784
Clergy expenses	2,595	-	-	2,595
Church Ministry costs	20,472	-	-	20,472
Church events & activities	10,185	-	-	10,185
Preschool expenses	-	10,193	-	10,193
Building Project	64,408	-	-	64,408
Grants payable (note 7a)	117,479	-	55,938	173,417
Support costs				
Staff costs	38,492	-	-	38,492
Premises costs	35,335	12,106	-	47,441
Office & admin costs	21,518	-	60	21,578
Depreciation	18,112	233	-	18,345
Governance	3,167	663	371	4,200
	<u>450,596</u>	<u>94,147</u>	<u>56,369</u>	<u>601,112</u>

	St John's Church	St John's Preschool	Global Action	Total Charitable Expenditure 2023
Incurred directly on activities				
Parish Share	105,974	-	-	105,974
Staff costs	107,965	67,626	-	175,591
Clergy expenses	3,369	-	371	3,740
Church Ministry costs	20,388	-	-	20,388
Church events & activities	5,688	-	-	5,688
Preschool expenses	-	10,093	-	10,093
Building Project	35,580	-	-	35,580
Grants payable (note 7a)	3,027	-	66,469	69,496
Support costs				
Staff costs	25,339	-	-	25,339
Premises costs	36,545	5,441	-	41,986
Office & admin costs	13,300	-	147	13,447
Depreciation	16,880	456	-	17,336
Governance	2,622	589	330	3,540
	<u>376,677</u>	<u>84,205</u>	<u>67,317</u>	<u>528,198</u>

The fee payable to the independent examiner for preparing and examining the accounts was £4,200 (2023: £3,540).

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

a Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	158,687	9,072	167,759
Grants for the relief of poverty and distress	3,754	-	3,754
Grants for education, including ministry training	1,904	-	1,904
	<u>164,345</u>	<u>9,072</u>	<u>173,417</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	45,888	1,129	47,017
Grants for the relief of poverty and distress	4,179	-	4,179
Grants for education, including ministry training	18,300	-	18,300
	<u>68,367</u>	<u>1,129</u>	<u>69,496</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Ephesian Fund	115,020	-
Wycliffe	17,578	14,990
Streetlight	8,496	7,492
WEC	-	6,910
France Mission (Eglise Protestante)	6,000	6,000
Arab World Ministries	4,340	2,963
SIM UK	3,288	3,760
Tearfund	2,029	2,629
Operation Mobilisation UK	1,951	1,553
Carlile College	1,904	3,075
Wimborne Foodbank	1,200	1,500
Zaelyn Academy	-	14,725
Grants to institutions for less than £1,000 each	2,540	2,770
	<u>164,345</u>	<u>68,367</u>

The payment to the Ephesian Fund represents the full amount of Parish Share as agreed with the Diocese but paid via the Ephesian Fund.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2024 £	2023 £
Gross wages and salaries	217,866	193,359
Social security	4,713	3,409
Pension costs	4,174	4,457
	<u>226,753</u>	<u>201,225</u>

The average monthly number of employees during the year was 19 (2023: 17). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Members of the PCC				
Matt Lee	31,289	-	1,500	32,789
Gillian Mannouch	15,907	-	890	16,797
Paula Jones	18,992	-	383	19,375
Stephen Cornick	1,060	-	-	1,060
				<u>70,021</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses (cont.)

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Members of the PCC				
Matt Lee	30,000	-	1,500	31,500
Gillian Mannouch	15,000	-	863	15,863
Paula Jones	8,753	-	89	8,842
Stephen Cornick	1,080	-	-	1,080
				<u>57,285</u>

The members of the PCC listed above all served as church staff members and received the above payments for serving in that capacity, not for serving as members of the PCC; these payments are permitted by the charity's governing document.

Revd. Peter Breckwoldt (a clergy member of the PCC) receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of this stipend. Revd. Peter Breckwoldt was provided with accommodation (which is customary for clergy) but there was no cost for this accommodation to the PCC. The charity reimbursed expenses to Revd. Peter Breckwoldt; these costs are disclosed in note 7 'Charitable Expenditure' under the heading 'Clergy'.

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent with respect to wedding & funeral fees, for Tear Fund and for a small number of individuals and, in that capacity:

- a) received £6,248 (2023: £5,325) and paid £5,743 (2023: £5,100)
- b) at the year end the charity owed £891 (2023: £386) in wedding/funeral fees.

10 Tangible fixed assets

	Freehold Property £	Computer equipment £	Fixtures, fittings and equipment £	Total 2024 £
Cost				
At 1 January 2024	1,256,938	49,615	93,177	1,399,730
Additions	-	-	-	-
Gains / (losses) on revaluation	-	-	-	-
Disposals	-	(42,959)	(57,826)	(100,785)
At 31 December 2024	<u>1,256,938</u>	<u>6,656</u>	<u>35,351</u>	<u>1,298,945</u>
Accumulated depreciation				
At 1 January 2024	192,434	46,328	80,437	319,199
Charge for the year	12,569	2,821	2,955	18,345
Eliminated on disposal	-	(42,959)	(56,606)	(99,565)
At 31 December 2024	<u>205,003</u>	<u>6,190</u>	<u>26,786</u>	<u>237,979</u>
Net book value				
At 31 December 2024	<u>1,051,935</u>	<u>466</u>	<u>8,565</u>	<u>1,060,966</u>
At 31 December 2023	<u>1,064,504</u>	<u>3,287</u>	<u>12,740</u>	<u>1,080,531</u>

The freehold land and buildings comprise 4 properties; St John's Church Centre which was purchased in 2004, the Church Office at 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. These assets are held at cost less depreciation.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11 Fixed asset investments

	CBF	2024	2023
	Investment	£	£
	Fund		
Cost or fair value brought forward	3,165	3,165	2,893
Change in value of investments	72	72	272
Cost or fair value carried forward	<u>3,237</u>	<u>3,237</u>	<u>3,165</u>

12 Debtors

	2024	2023
	£	£
Falling due within one year:		
Tax recoverable	39,675	29,076
Other debtors	565	475
Prepayments and accrued income	550	2,160
Total debtors	<u>40,790</u>	<u>31,711</u>

13 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	232,859	292,356
Petty cash	1,110	248
	<u>233,969</u>	<u>292,604</u>

14 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	4,905	-
Taxation and social security	1,864	1,796
Other creditors	1,044	386
Accruals	6,371	9,952
Deferred income	11,373	11,312
	<u>25,557</u>	<u>23,446</u>

15 Deferred income

Deferred income comprises the following:

	Preschool NEG Funding	2024	2023
		£	£
Balance at the beginning of the reporting period	11,312	11,312	11,901
Amount released to income	(11,312)	(11,312)	(11,901)
Amount deferred in year	11,373	11,373	11,312
Balance at the end of the reporting period	<u>11,373</u>	<u>11,373</u>	<u>11,312</u>
The income deferred at the period end will be released to income over the following periods:			
Within one year	11,373	11,373	11,312
After one year	-	-	-
	<u>11,373</u>	<u>11,373</u>	<u>11,312</u>

Preschool NEG funding is received in advance but is not recognised until the term which it relates to.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Leigh Road	172,703	-	(2,159)	-	-	170,544
Bourne Court	249,061	-	(2,767)	-	-	246,293
Churchill Road	281,516	-	(3,128)	-	-	278,388
	703,279	-	(8,054)	-	-	695,225
<i>General Unrestricted Funds</i>	219,988	390,165	(451,106)	12,106	-	171,154
Total Unrestricted Funds	923,267	390,165	(459,160)	12,106	-	866,379
<i>Restricted Funds</i>						
Marion Treweeke	50	1	-	-	-	51
Global Action	38,504	54,949	(55,998)	-	-	37,455
St John's Pre School	53,929	84,682	(81,438)	(12,106)	-	45,066
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Church Centre Fund	361,224	-	(4,515)	-	-	356,709
	454,832	139,632	(141,952)	(12,106)	-	440,406
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,301	82	-	-	-	3,383
F Newman	3,165	-	-	-	72	3,237
	6,466	82	-	-	72	6,620
Aggregate of funds	1,384,565	529,880	(601,112)	-	72	1,313,405

The transfers referred to above were made for the following reasons:

- a) From the Preschool Fund to General Funds to reflect the usage of the hall facilities during the year.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2024 £
Investments	-	-	-	3,237	3,237
Tangible fixed assets	8,098	695,225	357,643	-	1,060,966
Debtors	32,321	-	8,469	-	40,790
Cash at bank and in hand	144,857	-	85,729	3,383	233,969
Creditors falling due within one year	(14,122)	-	(11,435)	-	(25,557)
	171,154	695,225	440,406	6,620	1,313,405

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Leigh Road	-	-	(2,159)	174,862	-	172,703
Bourne Court	-	-	(2,767)	251,828	-	249,061
Churchill Road	-	-	(3,128)	284,643	-	281,516
	-	-	(8,054)	711,333	-	703,279
<i>General Unrestricted Funds</i>	565,560	359,477	(360,099)	(344,950)	-	219,988
Total Unrestricted Funds	565,560	359,477	(368,153)	366,384	-	923,267
<i>Restricted Funds</i>						
Marion Treweeke	615	5	(570)	-	-	50
Global Action	48,915	56,576	(66,987)	-	-	38,504
St John's Pre School	51,559	85,985	(78,175)	(5,441)	-	53,929
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Bourne Court	120,964	-	-	(120,964)	-	-
Church Centre Fund	390,074	-	(4,515)	(24,335)	-	361,224
Building4Life Fund	215,644	-	-	(215,644)	-	-
Warm spaces grants	-	6,625	(6,625)	-	-	-
Capital projects grants	-	3,173	(3,173)	-	-	-
	828,896	152,364	(160,045)	(366,384)	-	454,832
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,240	61	-	-	-	3,301
F Newman	2,893	-	-	-	272	3,165
	6,133	61	-	-	272	6,466
Aggregate of funds	1,400,589	511,902	(528,198)	-	272	1,384,565

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	Endowment funds	2023
	General funds	Designated funds	funds	funds	
	£	£	£	£	£
Investments	-	-	-	3,165	3,165
Tangible fixed assets	16,028	703,279	361,224	-	1,080,531
Debtors	22,829	-	8,882	-	31,711
Cash at bank and in hand	193,266	-	96,038	3,301	292,604
Creditors falling due within one year	(12,134)	-	(11,312)	-	(23,446)
	219,988	703,279	454,832	6,466	1,384,565

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16 Funds (cont.)

Designated Funds

The Leigh Road, Bourne Court, and Churchill Road funds represent the net book value of the properties owned by the PCC.

Restricted Funds

The Marion Treweeke Fund- for sponsorship of missionaries.

Church Centre Fund represents the cost of the church centre.

Global Action Fund- raising and making grants to support mission work.

Build4Life Fund- which includes Leigh Road and building work carried out on that property

St John's Pre School- for use in Pre School activities.

St John's 100 Fund for Young People - support for young people training in Christian Ministry.

Bourne Court fund represents the cost of the Bourne Court property

The Warm Spaces grants were to provide a warm space and were fully spent during 2023.

The Capital projects grants were for work to the roof and were fully spent during 2023.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £65,172 (2023: £71,837) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) RLM Architects invoiced St John's for £15,958.50. £7,089.00 was paid directly by St John's with the remaining £8,869.50 being paid to RLM Architects by Ecclesiastical Insurance as part of a claim for a water leak at the church. Keith Loveless who is a member of PCC is a director of RLM Architects.

St John's PCC, Wimborne
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds					Unrestricted funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2024	2024	2024	2024	2024	2023	2023	2023	2023	2023
		£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	344,726	-	54,891	-	399,617	313,105	-	66,328	-	379,433
Charitable activities	4	24,177	-	83,585	-	107,762	22,938	-	85,171	-	108,109
Other trading activities	5	17,324	-	-	-	17,324	20,488	-	-	-	20,488
Investments	6	3,939	-	1,156	82	5,177	2,946	-	865	61	3,872
Other income		-				-	-				-
Total income and endowments		390,165	-	139,632	82	529,880	359,477	-	152,364	61	511,902
EXPENDITURE ON:											
Charitable activities:	7	451,106	8,054	141,952	-	601,112	360,099	8,054	160,045	-	528,198
Total Expenditure		451,106	8,054	141,952	-	601,112	360,099	8,054	160,045	-	528,198
Net gains/(losses) on investments		-	-	-	72	72	-	-	-	272	272
Net income/(expenditure)		(60,941)	(8,054)	(2,320)	154	(71,160)	(622)	(8,054)	(7,681)	333	(16,024)
Transfers between funds	16	12,106	-	(12,106)	-	-	(344,950)	711,333	(366,384)	-	-
Net movement in funds		(48,835)	(8,054)	(14,426)	154	(71,160)	(345,572)	703,279	(374,064)	333	(16,024)
Reconciliation of funds:											
Total funds brought forward		219,988	703,279	454,832	6,466	1,384,565	565,560	-	828,896	6,133	1,400,589
Total funds carried forward	16	171,154	695,225	440,406	6,620	1,313,405	219,988	703,279	454,832	6,466	1,384,565

Accounts

The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough & Leigh, Wimborne

Report and Accounts
Year ended 31 December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**The Parochial Church Council of the Ecclesiastical Parish of St John The Evangelist New Borough
& Leigh, Wimborne,**

working name:

St John's PCC, Wimborne

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2023

Members of the Parochial Church Council

Incumbent and chair: Revd. Peter Breckwoldt

Associate Minister: Matt Lee

Church Wardens: Stuart Hull

Nigel Day

Deputy Church Wardens: Paula Jones

Paul Wareham

Deanery Synod Members: David Morgan

Nick Elbourne

Gillian Mannouch

Jenny Harris (appointed 24 April 2024)

Standing & Finance Committee: Paula Jones (Chairman)

Elected Members: David Bennett

John Fleming

Alan Fryer

Mike Jones

Paula Jones

Mary Morris (resigned April 2024)

Philip Murray (resigned April 2024)

James Sharman

Janine Thomas

Paul Wareham

Andrea Long (resigned 26 April 2023)

Lisa Michelle Perry (appointed 24 April 2024)

Co-opted Members: Steve Cornick (Treasurer)

Keith Loveless (Chair of Building Management)

Charity Registration Number 1132016

Principal Address St John's Church
Legg Lane
Wimborne
Dorset
BH21 1LQ

Independent Examiner Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

AIMS AND PURPOSE

The aim and charitable purpose of St John's Wimborne (SJW) is in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. This is directed by the Parochial Church Council (PCC) in cooperation with the Incumbent.

Our overarching aim and purpose are captured by our vision statement. SJW exists to encourage all in the Wimborne area to share in the New Life and Full Life that is found in Jesus Christ.

OBJECTIVES AND ACTIVITIES

We primarily seek to enact this vision through an entrepreneurial culture, with every member of SJW encouraged to think creatively about what God might be calling them do in His service. Below are the principle objectives and activities of SJW.

MINISTRY OF WORD AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. At SJW there is therefore a focus on the ministry of word and prayer, Sunday by Sunday when we meet. This is met both through the work of the staff team, led by Revd. Peter Breckwoldt, and through the PCC that ensures appropriate arrangements are in place for public worship for people of all ages and background to meet for worship, bible teaching and prayer.

MISSION AND OUTREACH

SJW objective is for every member to be involved in personal evangelism. Church wide activities are also in place to reach out to the local community, to further the mission of the church pastorally, spiritually and socially. We seek to engage the different groups in our community in different ways. Examples being "Core" a Thursday evening youth group, "Coffee in the Conservatory" a Friday morning community group and "Fuse" our teenage group restarted in the Church Building in 2023.

We were able to support our local Food Bank as well as partnering financially with many Gospel Partners both in Wimborne and across the world in furthering our vision. We have therefore had regard to the Charity Commission public benefit guidance.

DISCIPLESHIP AND PASTORAL CARE

SJW has several ministries and people, both paid and voluntary, that is focused on discipleship and pastoral care. Both within its members and the community. Examples of this are our paid pastoral care coordinator role as well as the "Lunch Club" ministry that serves the seniors in our community on a Tuesday. SJW seeks to extend a welcome to all who visit the church. One practical way this is expressed at SJW is through the small group activity across the church.

ST JOHN'S PRE SCHOOL

St John's Pre School has been serving the local community for more than 40 years and forms part of SJW activities. Our Pre School's objective is to provide an inclusive and child-centred setting in

which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities and so has regard to the Charity Commission public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

OVERVIEW

The PCC is required by the charity commission to report on the criteria or measures used to assess success. The Bible teaches Churches to proclaim the Gospel faithfully, clearly and unashamedly, but to leave the results to God (Mark Ch4).

Therefore, while growth in numbers and depth of faith in individuals is a great encouragement, the success in achieving SJW aims and objectives is not measured by the number of attendees or number of activities or growth in these numbers. Rather, the aim of the ministry activities of SJW is to seek to provide people with opportunities to hear the Gospel and respond to repentance and faith to the New Life and Full Life found in Jesus Christ. The PCC therefore defines success in terms of whether activities are being undertaken in obedient faithfulness.

CHURCH MEMBERSHIP AND ATTENDANCE

Notwithstanding the above overview, the PCC understands it is helpful for readers of the annual report and to understand our activities more fully to report on membership and attendance numbers. The number of people on SJW Electoral Roll is 215 (2022: 211). We are required to renew the Electoral Roll every 6 years, and this was done in 2019.

The average weekly attendance (calculated from the average of the Sunday attendances in October each year) for 2023 was 271 (2022: 218).

PUBLIC BENEFIT STATEMENT

The PCC has considered the Charity Commission's public benefit guidance, in particular, the specific guidance to charities for the advancement of religion. The PCC believe we have complied with our duty to have due regard to this guidance when carrying out our activities and setting our vision and aims. We believe that all our objectives and activities contribute to fulfilling our vision and are for the benefit for all living in the Wimborne area.

A detailed report for all areas and activities of the church life is produced and presented to the Church at the Annual Parochial Church Meeting. A copy of this report for 2023 may be obtained from the Church office. The core activity of the church in pursuit of its aim are the Sunday Services, employment of staff and mobilisation of its members to further advance SJW's vision.

SAFEGUARDING CHILDREN AND VULNERABLE ADULTS

With regard to the PCC's obligations to safeguard children and vulnerable adults, the members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016. More specifically, SJW's safeguarding approach follows Salsbury diocese policies, procedures and governance in this area.

QUINQUENNIAL INSPECTION

The most recent quinquennial inspection was completed on 23rd February 2022. The report summary listed the following for attention:

- St John's 5 year Maintenance Plan lists current planned works.
- The roofs identified will need re-roofing during the Quinquennium Period - these works were completed in 2024:

(a) Vestry [new insulation & felt] (b) North Aisle [short term repairs to felt] (c) Youth Lounge [short term repairs to felt]. Other roofs need planning in: (d) Reroofing the tiled North roof slopes of Nave and North Transept.

- Electrical inspection requires some early repairs. Works completed in 2023/4: Relighting of church with LED lamps & fittings – phase 1. 2024
- Minor stone repairs to copings. Works completed in 2023/4.
- Attend to leaks in roofs where more urgent. Works completed in 2022/3. Lead theft repairs completed 2024. Roof tile ongoing as annual repairs as required.
- Review rainwater goods and drainage. Attend to defects and consider improvements to move away from uPVC where present and deteriorated. Most repairs completed.
- Attend to external redecoration to avoid unnecessary deterioration of timber and cast iron rainwater goods. Not yet complete.

Additional works:

- Foyer carpet & floor & duct all repaired 2024 as part of insurance funded Leak Project, with new water main in floor duct
- Church Centre interior redecoration 2024
- Railings redecoration is part completed 2023/24
- Means of escape at Vestibule & Youth Lounge are improved

Other plans include outstanding works from the QI, plus a full maintenance programme of one of the two staff houses (works completed in 2024), and an upgrade of the lighting in the main church (works completed in 2024).

Unplanned works in 2024 were carried out as a result of a long-running leak discovered in June 2024. All leak-related costs were covered by our comprehensive insurance policy. Works were completed by September 2024.

FINANCIAL SUMMARY

FINANCIAL OVERVIEW

The published and Independently Examined accounts for 2023 accompany this report and contain the detail and technical financial performance of SJW.

In summary: For 2023, SJW accounts show a deficit of £16,024 (2022: £16,809 surplus). In 2023, total income decreased by £24,577 (5%) and total expenditure increased by £8,914 (2%).

The most significant movements in individual expenditure categories compared to the previous year are: Global Action payments to partners reduced by £9,501 (12%); SJW Ministry workers increased by £16,866 (19%) and Building Works reduced by £6,528 (16%).

The principal income received by St John's is from the Giving Scheme (standing orders, envelopes & incl. tax on gift aided giving), which in 2023 amounted to £249,994 (2022: £261,023). This decrease is largely due to the appeal towards staff costs in 2022 leading to one-off income.

The finances of St John's Pre-School are necessarily included in the PCC's financial statements, together with the Nursery Education Grant, which is received from Central Government through Dorset County Council.

RESERVES POLICY

The PCC's Policy is for the majority of income received in any year to be expended in that year.

The PCC holds a cash reserve equivalent to three months unrestricted expenditure of its church operations. These reserves are held to mitigate the risk of an unexpected drop in income, or unexpected large expenditure e.g. unexpected building repairs, not covered by insurance. For 2023 this policy required £95,620 in reserve.

A further reserve is currently being held for significant staffing and building costs that will fall due by mid 2025. For this purpose, £113,356 is held in reserve. The Global Action accounts currently hold £38,504 (2022: £48,915) to be spent in 2024 on global action.

The PCC also holds a separate reserve for its Pre-School activities set at £40,000 for 2023. This is calculated as follows:

£20,000 being one term's expenditure; this is in-line with charity commission pre-school guidance. £10,000 in case of a significant reduction in demand for places and a further £10,000 in case of the need to relocate the Pre-School for a period of time while significant repairs take place to the church hall roof. The surplus free funds of £13,928 that the preschool management committee have submitted plans to spend.

GRANT MAKING

The PCC approves a budget each year that details and provides agreement for the bulk of the grants that will be made in the financial year. For 2023, these included significant grants to:

Salisbury Diocese, for the costs of ministry they incur on SJW behalf, as well a significant donation towards the costs of ministry in other parishes.

Global Action partners, organisations and individuals called by God and supported by SJW in Gospel work in line with our Vision.

Other smaller grants were made during the year and were made in keeping with our Standing Financial Instructions (SFIs) through our governance processes.

RISK MANAGEMENT STATEMENT

The purpose of this risk management statement is to give an insight into how the PCC, as trustees and so responsible for SJW as a charity, handles risk and an understanding of the major risks the charity is exposed to.

RISK ANALYSIS

The major strategic, business and operational risks identified by the PCC are as follows:

- The safety and well-being of all who visit and are members of SJW.
- That SJW operations and buildings are in line with Government regulations. Principally Health and Safety and working practice legislation.
- Being unable to recruit into our staffing gaps, leading to operational procedures not being followed and the delivery of our vision, objectives and aims being compromised.
- That unforeseen major repairs are required to our church building over the level provided for in our insurance, reserves and fundraising ability.

RISK MITIGATION

The following strategy and actions are in place to mitigate the above risks:

- SJW has in place a policy which helps ensure the safety of children, young people and adults which is reviewed annually and agreed to by the PCC. SJW has named parish safeguarding officers who work with staff and volunteers to ensure adherence to the policy.
- SJW has in place a Health and Safety policy, which details the requirements and responsibilities necessary to maintain the safety and well-being of all activities.
- The Standing Committee and Buildings Management Group members receive regular financial reports. These are also provided at PCC meetings.
- The Standing and Building Management Committees meet to examine the major operational and financial risks that the Church faces and are tasked to establish systems that minimise such risks.
- The PCC has appointed a staff team, with clear roles and job descriptions. The PCC has an established structure, governance and management for SJW, as outlined below.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PCC MEMBERSHIP

Membership of the PCC is drawn from three sources, those elected at the Annual Parish Church Meeting, ex officio members (the following are SJW ex officio members: Vicar, Associate Minister, Church Wardens and Deanery Synod Members) and members Co-opted onto PCC by the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES)

To assist in the business of the PCC three smaller groups are in place to discuss plans and activities specific to their area. These groups then report to PCC: Youth & Children's Work Committee, Global Action Team, and Buildings Management Group.

STANDING COMMITTEE

This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the PCC.

STAFF TEAM

The staff team, led by Revd Peter Breckwoldt, and employed by the PCC are responsible for much of the day-to-day governance, management of church life, and the implementation of many of its policies and practices. The staff team seeks to serve the wider church through their ministry.

STATEMENT OF RESPONSIBILITIES OF THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

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

The PCC is 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.

APPROVAL

This report was approved by the PCC and signed on their behalf by:

Stuart J Hull
Stuart J Hull (Oct 26, 2024 21:35 GMT+1)

Stuart Hull
Church Warden

Date: Oct 26, 2024

Peter H Breckwoldt
Peter H Breckwoldt (Oct 26, 2024 12:31 GMT+1)

Revd Peter Breckwoldt
Vicar

Oct 26, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
St John's PCC, Wimborne
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 9 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 14.

Responsibilities and basis of report

As members of the PCC 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 Charity's accounts carried out under section 145 of the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Sarah Crispin
Sarah Crispin (Oct 29, 2024 09:53 GMT)

Sarah Crispin ACA
Institute of Chartered Accountants in England & Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Oct 29, 2024

St John's PCC, Wimborne
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	313,105	66,328	-	379,433	436,567
Charitable activities	4	22,938	85,171	-	108,109	95,523
Other trading activities	5	20,488	-	-	20,488	3,462
Investments	6	2,946	865	61	3,872	927
Total income and endowments		359,477	152,364	61	511,902	536,479
EXPENDITURE ON:						
Charitable activities	7	368,153	160,045	-	528,198	519,284
Total expenditure		368,153	160,045	-	528,198	519,284
Net gains/(losses) on investments		-	-	272	272	(386)
Net income/(expenditure)		(8,676)	(7,681)	333	(16,024)	16,809
Transfers between funds	16	366,384	(366,384)	-	-	-
Net movement in funds		357,707	(374,064)	333	(16,024)	16,809
Reconciliation of funds:						
Total funds brought forward		565,560	828,896	6,133	1,400,589	1,383,780
Total funds carried forward	16	923,267	454,832	6,466	1,384,565	1,400,589

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

All income and expenditure derive from continuing operations.

The notes on page 12-20 form part of these accounts.

St John's PCC, Wimborne

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS						
Tangible assets	10	719,307	361,224	-	1,080,531	1,093,901
Investments	11	-	-	3,165	3,165	2,893
		<u>719,307</u>	<u>361,224</u>	<u>3,165</u>	<u>1,083,696</u>	<u>1,096,794</u>
CURRENT ASSETS						
Debtors	12	22,829	8,882	-	31,711	21,022
Cash at bank and in hand	13	193,266	96,038	3,301	292,604	311,103
		<u>216,095</u>	<u>104,920</u>	<u>3,301</u>	<u>324,315</u>	<u>332,125</u>
CREDITORS: Amounts falling due within one year	14	(12,134)	(11,312)	-	(23,446)	(28,330)
Net current assets / (liabilities)		<u>203,961</u>	<u>93,608</u>	<u>3,301</u>	<u>300,869</u>	<u>303,795</u>
Total assets less current liabilities		<u>923,267</u>	<u>454,832</u>	<u>6,466</u>	<u>1,384,565</u>	<u>1,400,589</u>
TOTAL NET ASSETS		<u>923,267</u>	<u>454,832</u>	<u>6,466</u>	<u>1,384,565</u>	<u>1,400,589</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		219,988	-	-	219,988	565,560
Designated funds		703,279	-	-	703,279	-
		<u>923,267</u>	<u>-</u>	<u>-</u>	<u>923,267</u>	<u>565,560</u>
Restricted Funds		-	454,832	-	454,832	828,896
Endowment Funds		-	-	6,466	6,466	6,133
		<u>923,267</u>	<u>454,832</u>	<u>6,466</u>	<u>1,384,565</u>	<u>1,400,589</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Peter H Breckwoldt
Peter H Breckwoldt (Oct 26, 2024 12:31 GMT+1)

Revd. Peter Breckwoldt

Date: Oct 26, 2024

Charity number: 1132016

The notes on page 12-20 form part of these accounts.

St John's PCC, Wimborne
FOR THE YEAR ENDED 31 DECEMBER 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>(18,405)</u>	<u>38,453</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,872	927
Purchase of property, plant and equipment		<u>(3,966)</u>	<u>(9,380)</u>
Net cash provided by/(used in) investing activities		<u>(94)</u>	<u>(8,453)</u>
Change in cash and equivalents in the reporting period		<u>(18,499)</u>	<u>30,000</u>
Cash and equivalents at the beginning of the year	b	<u>311,103</u>	<u>281,103</u>
Cash and cash equivalents at the end of the year	b	<u>292,604</u>	<u>311,103</u>

Analysis of changes in net debt:

	At start of year £	Any non-cash movements £	Cash-flows £	At end of year £
Cash	311,103	-	(18,499)	292,604
Total net funds / (debt)	<u>311,103</u>	<u>-</u>	<u>(18,499)</u>	<u>292,604</u>

£3,301 (2022: £3,240) of the cash balance is not available for use as it is held as an endowment fund

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(16,024)	16,809
Adjustments for:		
Depreciation charges and provisions for impairment	17,336	17,504
(Gains)/losses on investments	(272)	386
Dividends, interest and rents from investments	(3,872)	(927)
(Increase)/decrease in debtors	(10,689)	(11,018)
Increase/(decrease) in creditors	(4,884)	15,699
Net cash provided by (used in) operating activities	<u>(18,405)</u>	<u>38,453</u>

Note b: Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank with immediate access	292,356	310,709
Petty cash	248	394
Total cash and cash equivalents	<u>292,604</u>	<u>311,103</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The Parochial Church Council of St John's Wimborne is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from preschool, church activities and PCC fees. Preschool Nursery Education Grant (NEG) funding is recognised at the start of the term to which it relates.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from property & facilities letting.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (cont.)

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The charity's overheads, being costs that have not been incurred directly on a charitable activity, have been disclosed separately in the notes under the heading 'Costs incurred on support and administration'. These costs have been allocated to the charity's various activities based on estimated usage except for Governance costs which have been allocated between core church activities and preschool based on income levels.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

Items purchased or donated for the charity's own use are capitalised when the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land & buildings	1%
Equipment	20% on reducing balance method
Computer Equipment	33% on reducing balance method

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Current asset investments are investments that are held specifically for sale or are investments that the charity expects to sell by the next balance sheet date. Investments, other than social investments (see below), are valued as follows:

- i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.
- ii) Unlisted investments are measured at cost less impairment where it becomes apparent that the amount that could be realised is less than cost.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting Policies (cont.)

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The members of the PCC consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	257,391	296,004
Mission giving donations	47,648	61,267
Other grants receivable	9,798	10,000
Legacies receivable	3,000	500
Income tax recoverable	61,596	68,796
	<u>379,433</u>	<u>436,567</u>

4 Income from charitable activities

	2023	2022
	£	£
Preschool NEG income	77,308	70,473
Preschool other income	7,863	14,130
Church activities and events	16,736	7,372
Youth & children's activity income	3,894	2,009
PCC fees	2,308	1,539
	<u>108,109</u>	<u>95,523</u>

5 Income from other trading activities

	2023	2022
	£	£
Property Rental	16,409	568
Facilities hire	2,928	2,063
Sundries	1,151	831
	<u>20,488</u>	<u>3,462</u>

6 Investment income

	2023	2022
	£	£
Bank interest	3,872	927
	<u>3,872</u>	<u>927</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable expenditure

	St John's Church	St John's Preschool	Global Action	Total Charitable Expenditure 2023
Incurring directly on activities				
Parish Share	105,974	-	-	105,974
Staff costs	107,965	67,626	-	175,591
Clergy expenses	3,369	-	371	3,740
Church Ministry costs	20,388	-	-	20,388
Church events & activities	5,688	-	-	5,688
Preschool expenses	-	10,093	-	10,093
Building Project	35,580	-	-	35,580
Grants payable (note 7a)	3,027	-	66,469	69,496
Support costs				-
Staff costs	25,339	-	-	25,339
Premises costs	36,545	5,441	-	41,986
Office & admin costs	13,300	-	147	13,447
Depreciation	16,880	456	-	17,336
Governance	2,622	589	330	3,540
	<u>376,677</u>	<u>84,205</u>	<u>67,317</u>	<u>528,198</u>

	St John's Church	St John's Preschool	Global Action	Total Charitable Expenditure 2022
Incurring directly on activities				
Parish Share	102,887	-	-	102,887
Staff costs	88,860	65,265	-	154,125
Clergy expenses	3,292	-	-	3,292
Church Ministry costs	22,426	-	-	22,426
Church events & activities	2,335	-	-	2,335
Preschool expenses	-	7,439	-	7,439
Building Project	42,107	-	-	42,107
Grants payable (note 7a)	2,340	-	75,870	78,210
Support costs				
Staff costs	33,243	-	-	33,243
Premises costs	33,334	5,000	-	38,334
Office & admin costs	13,597	-	95	13,692
Depreciation	17,139	365	-	17,504
Governance	2,687	582	421	3,690
	<u>364,247</u>	<u>78,651</u>	<u>76,386</u>	<u>519,284</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,540 (2022: £3,690).

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

a Grants payable

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	45,888	1,129	47,017
Grants for the relief of poverty	4,179	-	4,179
Grants for education, including ministry training	18,300	-	18,300
	<u>68,367</u>	<u>1,129</u>	<u>69,496</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	42,585	7,123	49,708
Grants for the relief of poverty	4,737	-	4,737
Grants for education, including ministry training	23,766	-	23,766
	<u>71,088</u>	<u>7,123</u>	<u>78,210</u>

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Wycliffe	14,990	14,640
Zaelyn Academy	14,725	21,208
Streetlight	7,492	7,747
WEC	6,910	9,350
Eglise Protestante	6,000	-
SIM UK	3,760	2,511
Carlile College	3,075	2,198
Arab World Ministries	2,963	3,313
Tearfund	2,629	4,537
Operation Mobilisation UK	1,553	1,715
Wimborne Foodbank	1,500	200
Church by the Bay	-	1,780
Grants to institutions for less than £1,000 each	2,770	1,890
	<u>68,367</u>	<u>71,088</u>

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2023	2022
	£	£
Gross wages and salaries	193,359	174,772
Social security	3,409	3,170
Pension costs	4,457	4,159
	<u>201,225</u>	<u>182,101</u>

The average monthly number of employees during the year was 17 (2022: 16). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023
				£
Members of the PCC				
Matt Lee	30,000	-	1,500	31,500
Gillian Mannouch	15,000	-	863	15,863
Paula Jones	8,753	-	89	8,842
Stephen Cornick	1,080	-	-	1,080
				<u>57,285</u>

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses (cont.)

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Members of the PCC				
Matt Lee	15,000	-	750	15,750
Gillian Mannouch	15,388	-	994	16,383
Stephen Cornick	1,085	-	-	1,085
				<u>33,218</u>

The members of the PCC listed above all served as church staff members and received the above payments for serving in that capacity, not for serving as members of the PCC; these payments are permitted by the charity's governing document.

Revd. Peter Breckwoldt (a clergy member of the PCC) receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of this stipend. Revd. Peter Breckwoldt was provided with accommodation (which is customary for clergy) but there was no cost for this accommodation to the PCC. The charity reimbursed expenses to Revd. Peter Breckwoldt ; these costs are disclosed in note 7 'Charitable Expenditure' under the heading 'Clergy expenses'.

9 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent with respect to wedding & funeral fees, for Tear Fund and for a small number of individuals and, in that capacity:

- a) received £5,325 and paid £5,100
- b) at the year end the charity owed £386 in wedding/funeral fees.

10 Tangible fixed assets

	Freehold Property £	Computer equipment £	Fixtures, fittings and equipment £	Total 2023 £
Cost				
At 1 January 2023	1,256,938	48,215	90,611	1,395,764
Additions	-	1,400	2,566	3,966
At 31 December 2023	<u>1,256,938</u>	<u>49,615</u>	<u>93,177</u>	<u>1,399,730</u>
Accumulated depreciation				
At 1 January 2023	179,284	44,709	77,870	301,863
Charge for the year	13,150	1,619	2,567	17,336
At 31 December 2023	<u>192,434</u>	<u>46,328</u>	<u>80,437</u>	<u>319,199</u>
Net book value				
At 31 December 2023	<u>1,064,504</u>	<u>3,287</u>	<u>12,740</u>	<u>1,080,531</u>
At 31 December 2022	<u>1,077,654</u>	<u>3,506</u>	<u>12,741</u>	<u>1,093,901</u>

The freehold land and buildings comprise 4 properties; St John's Church Centre which was purchased in 2004, the Church Office at 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. These assets are held at cost less depreciation.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11 Fixed asset investments

	CBF	2023	2022
	Investment		
	Fund	£	£
Cost or fair value brought forward	2,893	2,893	3,279
Change in value of investments	272	272	(386)
Cost or fair value carried forward	<u>3,165</u>	<u>3,165</u>	<u>2,893</u>

12 Debtors

	2023	2022
	£	£
Falling due within one year:		
Trade debtors		
Tax recoverable	29,076	20,900
Other debtors	475	122
Prepayments and accrued income	2,160	-
Total debtors	<u>31,711</u>	<u>21,022</u>

13 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	292,356	310,709
Petty cash	248	394
	<u>292,604</u>	<u>311,103</u>

14 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Taxation and social security	1,796	2,563
Other creditors	386	1,075
Accruals	9,952	12,791
Deferred income	11,312	11,901
	<u>23,446</u>	<u>28,330</u>

15 Deferred income

Deferred income comprises the following:

	Preschool NEG Funding	2023	2022
		£	£
Balance at the beginning of the reporting period	11,901	11,901	9,524
Amount released to income	(11,901)	(11,901)	(9,524)
Amount deferred in year	11,312	11,312	11,901
Balance at the end of the reporting period	<u>11,312</u>	<u>11,312</u>	<u>11,901</u>
The income deferred at the period end will be released to income over the following periods:			
Within one year	11,312	11,312	11,901
After one year	-	-	-
	<u>11,312</u>	<u>11,312</u>	<u>11,901</u>

Preschool NEG funding is received in advance but is not recognised until the term which it relates to. In the prior year, property rental income of £1,276 was also received in advance and is included in the balance at the beginning of the reporting period.

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Leigh Road	-	-	(2,159)	174,862	-	172,703
Bourne Court	-	-	(2,767)	251,828	-	249,061
Churchill Road	-	-	(3,128)	284,643	-	281,516
	-	-	(8,054)	711,333	-	703,279
<i>General Unrestricted Funds</i>	565,560	359,477	(360,099)	(344,950)	-	219,988
Total Unrestricted Funds	565,560	359,477	(368,153)	366,384	-	923,267
<i>Restricted Funds</i>						
Marion Treweeke	615	5	(570)	-	-	50
Global Action	48,915	56,576	(66,987)	-	-	38,504
St John's Pre School	51,559	85,985	(78,175)	(5,441)	-	53,929
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Bourne Court	120,964	-	-	(120,964)	-	-
Church Centre Fund	390,074	-	(4,515)	(24,335)	-	361,224
Building4Life Fund	215,644	-	-	(215,644)	-	-
Warm spaces grants	-	6,625	(6,625)	-	-	-
Capital projects grants	-	3,173	(3,173)	-	-	-
	828,896	152,364	(160,045)	(366,384)	-	454,832
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,240	61	-	-	-	3,301
F Newman	2,893	-	-	-	272	3,165
	6,133	61	-	-	272	6,466
Aggregate of funds	1,400,589	511,902	(528,198)	-	272	1,384,565

The transfers referred to above were made for the following reasons:

- From restricted property funds to designated property funds to reflect the correct treatment of unrestricted properties and to recognise depreciation on restricted properties charged to unrestricted in prior years.
- From the Preschool Fund to General Funds to reflect the usage of the hall facilities during the year.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2023
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	3,165	3,165
Tangible fixed assets	16,027	703,279	361,224	-	1,080,531
Debtors	22,829	-	8,882	-	31,711
Cash at bank and in hand	193,266	-	96,038	3,301	292,604
Creditors falling due within one year	(12,134)	-	(11,312)	-	(23,446)
	219,988	703,279	454,832	6,466	1,384,565

St John's PCC, Wimborne
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	552,077	378,733	(370,250)	5,000	-	565,560
Total Unrestricted Funds	552,077	378,733	(370,250)	5,000	-	565,560
<i>Restricted Funds</i>						
Marion Treweeke	613	2	-	-	-	615
Global Action	51,921	72,959	(75,965)	-	-	48,915
St John's Pre School	44,855	84,773	(73,069)	(5,000)	-	51,559
St John's 100 Fund for Young People	1,125	-	-	-	-	1,125
Bourne Court	120,964	-	-	-	-	120,964
Church Centre Fund	390,074	-	-	-	-	390,074
Building4Life Fund	215,644	-	-	-	-	215,644
	825,196	157,734	(149,034)	(5,000)	-	828,896
<i>Endowment Funds</i>						
<u>Permanent</u>						
Olive Beale	3,228	12	-	-	-	3,240
F Newman	3,279	-	-	-	(386)	2,893
	6,507	12	-	-	(386)	6,133
Aggregate of funds	1,383,780	536,479	(519,284)	-	(386)	1,400,589

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2022
	General funds £	Designated funds £	funds £	funds £	£
Investments	-	-	-	2,893	2,893
Tangible fixed assets	365,758	-	728,143	-	1,093,901
Debtors	21,022	-	-	-	21,022
Cash at bank and in hand	196,485	-	111,378	3,240	311,103
Creditors falling due within one year	(17,705)	-	(10,625)	-	(28,330)
	565,560	-	828,896	6,133	1,400,589

Designated Funds

The Leigh Road, Bourne Court, and Churchill Road funds represent the net book value of the properties owned by the PCC.

Restricted Funds

The Marion Treweeke Fund- for sponsorship of missionaries.

Church Centre Fund represents the cost of the church centre.

Global Action Fund- raising and making grants to support mission work.

Build4Life Fund- which includes Leigh Road and building work carried out on that property

St John's Pre School- for use in Pre School activities.

St John's 100 Fund for Young People - support for young people training in Christian Ministry.

Bourne Court fund represents the cost of the Bourne Court property

The Warm Spaces grants were to provide a warm space and were fully spent during 2023.

The Capital projects grants were for work to the roof and were fully spent during 2023.

St John's PCC, Wimborne
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds					Unrestricted funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2023	2023	2023	2023	2023	2022	2022	2022	2022	2022
		£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	313,105	-	66,328	-	379,433	363,636	-	72,931	-	436,567
Charitable activities	4	22,938	-	85,171	-	108,109	10,920	-	84,603	-	95,523
Other trading activities	5	20,488	-	-	-	20,488	3,462	-	-	-	3,462
Investments	6	2,946	-	865	61	3,872	715	-	200	12	927
Total income and endowments		359,477	-	152,364	61	511,902	378,733	-	157,734	12	536,479
EXPENDITURE ON:											
Charitable activities:	7	360,099	8,054	160,045	-	528,198	370,250	-	149,034	-	519,284
Total Expenditure		360,099	8,054	160,045	-	528,198	370,250	-	149,034	-	519,284
Net gains/(losses) on investments		-	-	-	272	272	-	-	-	(386)	(386)
Net income/(expenditure)		(622)	(8,054)	(7,681)	333	(16,024)	8,483	-	8,700	(374)	16,809
Transfers between funds	16	(344,950)	711,333	(366,384)	-	-	5,000	-	(5,000)	-	-
Net movement in funds		(345,572)	703,279	(374,064)	333	(16,024)	13,483	-	3,700	(374)	16,809
Reconciliation of funds:											
Total funds brought forward		565,560	-	828,896	6,133	1,400,589	552,077	-	825,196	6,507	1,383,780
Total funds carried forward	16	219,988	703,279	454,832	6,466	1,384,565	565,560	-	828,896	6,133	1,400,589

Accounts



St. John's Wimborne
New Life, Full Life

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH & LEIGH ST JOHN)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY COMMISSION NO: 1132016

Rothmans LLP
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

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FOR THE YEAR ENDED 31 DECEMBER 2022

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**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Full Title:	The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist New Borough and Leigh, Wimborne
Working Title:	St John's PCC, Wimborne
Principal Address:	St John's Church Legg Lane Wimborne Dorset BH21 1LQ
Vicar:	Revd. Peter Breckwoldt (Chairman)
Associate Minister:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming James Graham
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	David Bennett Alan Fryer Mike Jones Paula Jones Andrea Long Mary Morris Philip Murray James Sharman Janine Thomas Paul Wareham
Co-opted Members:	Steve Cornick (Treasurer) Keith Loveless (Chair of Building Management)

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner:

Rothmans LLP
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

Bankers:

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S WIMBORNE

(NEW BOROUGH AND LEIGH ST JOHN)

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 (including any amendments made by the Charities Act 2022) and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

AIMS AND PURPOSE

The aim and charitable purpose of St John's Wimborne (SJW) is in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. This is directed by the Parochial Church Council (PCC) in cooperation with the Incumbent for this purpose.

OBJECTIVES AND ACTIVITIES

SJW's vision drives our objectives and activities. Our vision is "to encourage all in the Wimborne area to share in the New Life and Full Life that is found in Jesus Christ."

We primarily seek to enact this vision through an entrepreneurial culture, with every member of SJW encouraged to think creatively about what God might be calling them do in His service. Below are the principle objectives and activities of SJW.

MINISTRY OF WORD AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. At SJW there is therefore a focus on the ministry of word and prayer, Sunday by Sunday when we meet. This is met both through the work of the staff team, led by Revd. Peter Breckwoldt, and through the PCC that ensures appropriate arrangements are in place for public worship for people of all ages and background to meet for worship, bible teaching and prayer.

MISSION AND OUTREACH

SJW's objective is for every member to be involved in personal evangelism. Church wide activities are also in place to reach out to the local community, to further the mission of the church pastorally, spiritually and socially. We seek to engage the different groups in our community in different ways. Examples being "Core", a Thursday evening youth group and "Coffee in the Conservatory", a Friday morning community group.

We were able to support our local Food Bank as well as partnering financially with many Gospel Partners, both in Wimborne and across the world, in furthering our vision. We have therefore had regard to the Charity Commission public benefit guidance.

DISCIPLESHIP AND PASTORAL CARE

SJW has several ministries and people, both paid and voluntary, that are focused on discipleship and pastoral care, both within its members and the community. Examples of this are our paid pastoral care coordinator role, as well as the "Lunch Club" ministry that serves the seniors in our community on a Tuesday. SJW seeks to extend a welcome to all who visit the church. One practical way this is expressed at SJW is through the small group activities across the church.

ST JOHN'S PRE SCHOOL

St John's Pre School has been serving the local community for more than 40 years and forms part of SJW's activities. Our Pre School's objective is to provide an inclusive and child-centred setting in which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities and so has regard to the Charity Commission public benefit guidance.

ACHIEVEMENTS AND PERFORMANCE

CHURCH LIFE REVIEW

A detailed report for all areas and activities of the church life is produced and presented to the Church at the Annual Parochial Church Meeting. A copy of this report for 2022 may be obtained from the Church office.

CHURCH MEMBERSHIP AND ATTENDANCE

The number of people on the SJW Electoral Roll is 211 (2021: 213) We are required to renew the Electoral Roll every 6 years and this was done in 2019.

The average weekly attendance (calculated from the average of the Sunday attendances in October each year) for 2022 was 218 (2021: 176).

The number of people listed as church members in 2022 was 434 (2021: 415).

PUBLIC BENEFIT STATEMENT

The PCC believe they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. We believe that all our objectives and activities are for the benefit for all living in the Wimborne area.

FINANCIAL SUMMARY

The published and Independently Examined Accounts for 2022 accompany this report and contain the detail and technical financial performance of SJW.

In summary: For 2022, the SJW accounts show a surplus of £16,809 (2021: £26,938 deficit). In 2022, total income increased by £116,147 (27%) and total expenditure increased by £71,604 (16%).

The most significant movements in individual expenditure categories compared to the previous year are: Global Action payments to partners increased by £14,331 (23%); Building Works increased by £11,278 (37%) and Support Costs increased by £15,650 (17%).

The principal income received by St John's is from the Giving Scheme (standing orders & envelopes), which in 2022 amounted to £261,023 (2021: £212,109). This increase is largely due to the appeal towards staff costs.

The finances of St John's Pre School are necessarily included in the PCC's financial statements, together with the Nursery Education Grant, which is received from Central Government through Dorset County Council. A non-statutory note to the accounts of the Pre School's notional finances is provided for clarity.

RESERVES POLICY

The PCC's Policy is for the majority of income received in any year to be expended in that year.

The PCC holds a cash reserve equivalent to three months unrestricted expenditure. These reserves are held to mitigate the risk of an unexpected drop in income, or unexpected large expenditure e.g. unexpected building repairs, not covered by insurance. For 2022 this policy required £93,737 in reserve.

A further reserve is currently being held for significant staffing and building costs that will fall due by end of 2024. For this purpose, £142,914 is held in reserve.

The Global Action accounts currently hold £48,915 in cash to be spent in 2023 on global action.

The PCC also holds a separate reserve for its Pre School activities set at £40,000 for 2022. This is calculated as follows:

£20,000 being one term's expenditure; this is in-line with charity commission pre-school guidance. £10,000 in case of a significant reduction in demand for places and a further £10,000 in case of the need to relocate the Pre School for a period of time while significant repairs take place to the church hall roof.

The Pre School management committee have submitted plans to spend the surplus free funds of £11,559.

RISK MANAGEMENT STATEMENT

The purpose of this risk management statement is to give an insight into how the PCC, as trustees and so responsible for SJW as a charity, handles risk and an understanding of the major risks the charity is exposed to.

RISK ANALYSIS

The major strategic, business and operational risks identified by the PCC are as follows:

- The safety and well-being of all who visit and are members of SJW.
- That SJW operations and buildings are in line with Government regulations. Principally Health and Safety and working practice legislation.
- Being unable to recruit into our staffing gaps, leading to operational procedures not being followed and the delivery of our vision, objectives and aims being compromised.
- That unforeseen major repairs are required to our church building over the level provided for in our insurance, reserves and fundraising ability.

RISK MITIGATION

The following strategy and actions are in place to mitigate the above risks:

- SJW has in place a policy which helps ensure the safety of children, young people and adults which is reviewed annually and agreed to by the PCC. SJW has named parish safeguarding officers who work with staff and volunteers to ensure adherence to the policy.
- SJW has in place a Health and Safety policy, which details the requirements and responsibilities necessary to maintain the safety and well-being of all activities.
- The Standing Committee and Buildings Management Group members receive regular financial reports. These are also provided at PCC meetings.
- The Standing and Building Management Committees meet to examine the major operational and financial risks that the Church faces and are tasked to establish systems that minimise such risks.
- The PCC has appointed a staff team, with clear roles and job descriptions. The PCC has an established structure, governance and management for SJW, as outlined below.

STRUCTURE, GOVERNANCE AND MANAGEMENT

PCC MEMBERSHIP

Membership of the PCC is drawn from three sources; those elected at the Annual Parish Church Meeting, ex officio members (the following are SJW ex officio members: Vicar, Associate Minister, Church Wardens and Deanery Synod Members) and members Co-opted onto PCC by the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES)

To assist in the business of the PCC three smaller groups are in place to discuss plans and activities specific to their area. These groups then report to PCC: Youth & Children's Work Committee, Global Action Team, and Buildings Management Group.

STANDING COMMITTEE

This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the PCC.

STAFF TEAM

The staff team, led by Revd. Peter Breckwoldt, and employed by the PCC are responsible for much of the day-to-day governance, management of church life, and the implementation of many of its policies and practices. The staff team seeks to serve the wider church through their ministry.

REFERENCE AND ADMINISTRATIVE DETAILS

During the past year the following people have served as members of the PCC:

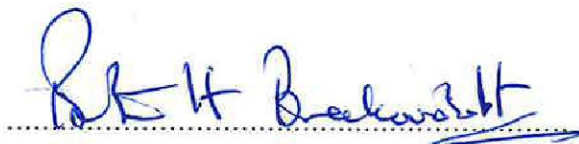
Vicar:	Revd. Peter Breckwoldt (Chairman)
Associate Minister:	Matt Lee (appointed 1 July 2022)
Church Wardens:	Stuart Hull Nigel Day
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming James Graham
Elected Members:	David Bennett (appointed 27 April 2022) Lisa Buttler (resigned 27 April 2022) Alan Fryer (appointed 27 April 2022) Noel Harrison (resigned 27 April 2022) Mike Jones (reappointed 27 April 2022) Paula Jones (reappointed 27 April 2022) Andrea Long

Elected Members (cont'd): Mary Morris
Philip Murray
James Sharman
Janine Thomas (appointed 27 April 2022)
Paul Wareham

Co-opted Members: Steve Cornick (Treasurer)
Keith Loveless (Chair of Building Management)
Gillian Mannouch (Senior Administrator) (resigned 3 October 2022)



Stuart Hull
Church Warden



Revd. Peter Breckwoldt
Vicar

Date: 27 MARCH 2023

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

**TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS TO THE PAROCHIAL
CHURCH COUNCIL OF ST JOHN'S WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2022**

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of the 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:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 applicable Charities (Accounts and Reports) regulations, the Charities Act 2011 (as amended by the Charities Act 2022 where applicable), and the provision of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REPORT OF THE INDEPENDENT EXAMINER
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2022

This report on the accounts for the PCC for the year ended 31 December 2022, which are set out on pages 10 to 25, is in respect of an examination carried out under The Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiners

The charity's trustees are responsible for the preparation of the accounts. 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 accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145 of the Act and to be found in the Church guidance, 5th Edition. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanation from the 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect

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

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Robin Lloyd FCA Partner
Rothmans LLP
Fryern House, 125 Winchester Road
Chandlers Ford, SO53 2DR

Date: 20 April 2023

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2022 £	Total 2021 £
Income and Endowments from:						
Donations and legacies	3	355,645	143,404	-	499,049	399,771
Investment income	4	715	200	12	927	22
Other trading activities	5	31,436	15,157	-	46,593	30,629
Total Income		387,796	158,761	12	546,569	430,422
Expenditure on						
Church activities	6	374,313	155,061	-	529,374	457,770
Total Expenditure		374,313	155,061	-	529,374	457,770
Net Income Before Gains/(Losses) on Investments		13,483	3,700	12	17,195	(27,348)
Net Gains/(Losses) on Investments		-	-	(386)	(386)	410
Net Income		13,483	3,700	(374)	16,809	(26,938)
Reconciliation of Funds						
Funds Brought Forward		552,077	825,196	6,507	1,383,780	1,410,718
Total Funds Carried Forward		565,560	828,896	6,133	1,400,589	1,383,780

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

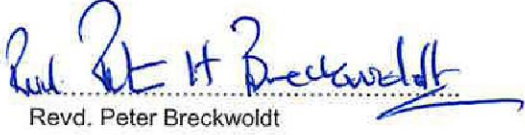
BALANCE SHEET

31 DECEMBER 2022

	Notes	£	2022	£	£	2021	£
FIXED ASSETS							
Tangible fixed assets	11			1,093,901			1,102,025
Investments	12			2,893			3,279
				<u>1,096,794</u>			<u>1,105,304</u>
CURRENT ASSETS							
Debtors	14		26,022			15,004	
Cash at bank and in hand			311,103			281,103	
			<u>337,125</u>			<u>296,107</u>	
LIABILITIES: Amounts falling due within one year	15		33,330			17,631	
NET CURRENT ASSETS				303,795			278,476
LIABILITIES: Amounts falling after more than one year				-			-
NET ASSETS				<u>1,400,589</u>			<u>1,383,780</u>
FUNDS	13						
Unrestricted - general				565,560			552,077
Restricted				828,896			825,196
Endowment				6,133			6,507
				<u>1,400,589</u>			<u>1,383,780</u>

Approved by the Parochial Church Council on **27 MARCH 2023** and signed on its behalf by:


Stuart Hull
Church Warden


Revd. Peter Breckwoldt
Vicar

The notes on pages 14 to 25 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>38,453</u>	<u>(5,441)</u>
Net cash provided by (used in) operating activities		<u>38,453</u>	<u>(5,441)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,380)	(200)
Investment income received		<u>927</u>	<u>22</u>
Net cash provided by (used in) investing activities		<u>(8,453)</u>	<u>(178)</u>
 Change in cash and cash equivalents in the reporting period		30,000	(5,619)
Cash and cash equivalents at the beginning of the reporting period		281,103	286,722
Cash and cash equivalents at the end of the reporting period		<u>311,103</u>	<u>281,103</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	16,809	(26,938)
Adjustments for:		
Depreciation charges	17,504	15,659
Change in market value of investments	386	(410)
Investment income	(927)	(22)
(Increase)/decrease in stock	-	584
(Increase)/decrease in debtors	(11,018)	8,660
Increase/(decrease) in creditors	15,699	(2,974)
	<u>38,453</u>	<u>(5,441)</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At January 2022 £	Cash flows £	Other non- cash changes £	At December 2022 £
Cash and cash equivalents	281,103	30,000	-	311,103
Cash	<u>281,103</u>	<u>30,000</u>	<u>-</u>	<u>311,103</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. CHARITY INFORMATION

The Parochial Church Council of St John's Wimborne is governed by The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (2020).

The principal address of the PCC is St John's Church, Legg Lane, Wimborne, Dorset, BH21 1LQ.

The PCC is registered with the Charity Commission, registration number 1132016.

The principal activity of the PCC is being the governing body of St John's Wimborne.

2. ACCOUNTING POLICIES

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 (amended by the Charities Act 2022, as applicable) and the Church Accounting Regulations 2006 governing the individual accounts 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 accounts 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 except for the valuation of investment assets, which are shown at market value.

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

The presentational currency is £ Sterling.

Funds structure

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Legacies to the PCC are recognised when it is probable that it will be received. Receipt is probable when there has been grant of probate, the executors have established there are sufficient assets in the estate and any conditions attached to the legacy have been met.

Grants are recognised, using the performance model, when the PCC has entitlement to the funds, any performance conditions attached to the grant have been satisfied, receipt of the income is probable and the amount can be measured reliably.

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

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

Gains and Losses on investments and Tangible Fixed Assets

Realised gains or losses are recognised when tangible fixed assets and investments are sold.

Resources used- Grants

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

Activities directly relating to the work of the church

The diocesan quota or parish share is accounted for when payable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For such inalienable property acquired prior to 2004, there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 2004 are capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

2. ACCOUNTING POLICIES (continued)

All expenditure incurred during the year on consecrated or beneficed buildings, or on the repair of movable church furnishings acquired before January 2005, is written off.

Functional freehold land and buildings are included at cost or valuation and depreciated at 1% of cost or valuation.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated at 20% on written down value. Computer equipment is depreciated over a three year period.

Investments

Investments are valued at market value at the year end date. Unrealised gains or losses are accounted for on revaluation of investments at the year end date.

Current assets

Amounts owing to the PCC at 31 December 2022 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 CBF Church of England Funds or at the bank.

Expenditure recognition

Expenditure relating to the income generation of the charity are all classed as charitable activities.

Expenditure relating to the running of the church building are classed as support costs.

Expenditure relating to the overall running and administration of the church are classed as governance. Governance costs are disclosed within support costs.

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.
- Determining the allocation of support costs to activities. These decisions depend upon whether the costs can be directly attributed to an activity or shared between specific activities. The balance of costs is apportioned between the activities.

Key sources of estimation uncertainty

Tangible fixed assets are depreciated over their useful economic lives taking into account residual values, where appropriate. The actual lives of the assets and residual values may vary depending on a number of factors. Factors affecting the lives of assets include technological innovation and maintenance programmes.

Taxation

The charity is exempt from tax on its charitable activities.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

3. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
	£	£	£	£	£
Gift Aided giving	226,363	-	-	226,363	180,973
Other regular giving	34,660	-	-	34,660	31,136
Income tax recovery	57,132	11,664	-	68,796	56,130
Church collections	1,708	-	-	1,708	759
Sundry donations	33,273	-	-	33,273	6,327
Youth & children's	2,009	-	-	2,009	1,064
Mission giving	-	44,400	-	44,400	34,852
Appeals	-	16,867	-	16,867	21,285
Grants	-	70,473	-	70,473	66,745
Legacies	500	-	-	500	500
	355,645	143,404	-	499,049	399,771

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
	£	£	£	£	£
Interest Received	715	200	12	927	22
	715	200	12	927	22

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
	£	£	£	£	£
Fees weddings etc	1,539	-	-	1,539	1,220
Pre School	-	14,130	-	14,130	13,269
Bookstall	-	-	-	-	67
Sundries	10,831	-	-	10,831	7,341
Property rental	568	-	-	568	-
Lettings	7,063	-	-	7,063	2,703
Ministry/events/hospitality receipts	7,372	-	-	7,372	2,075
Employers allowance	4,063	1,027	-	5,090	3,954
	31,436	15,157	-	46,593	30,629

6. EXPENDITURE ON CHURCH ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022	2021
	£	£	£	£	£
Global Action	-	75,870	-	75,870	61,539
Vicar & curate expenses	3,292	-	-	3,292	2,238
Ministry workers	88,777	-	-	88,777	62,064
Diocesan Quota	102,887	-	-	102,887	97,986
Building works	42,107	-	-	42,107	30,829
Hospitality	1,005	-	-	1,005	394
Outreach	2,323	-	-	2,323	1,221
Ministry	3,567	-	-	3,567	3,928
Youth and children	11,281	-	-	11,281	9,579
Donations	2,340	-	-	2,340	5,380
Music and tapes	2,012	-	-	2,012	1,881
Bookstall purchases	-	-	-	-	667
Pre School expenses	-	12,439	-	12,439	18,940
Pre School workers	-	66,292	-	66,292	66,397
Training	1,797	-	-	1,797	175
Messy Church	-	-	-	-	-
Ministry & events expenses	4,333	-	-	4,333	1,662
Sundries	1,729	-	-	1,729	1,217
Support costs (note 7)	106,863	460	-	107,323	91,673
	374,313	155,061	-	529,374	457,770

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	2021 £
Support costs					
Cleaner & cleaning costs	10,309	-	-	10,309	7,551
Utilities	17,584	-	-	17,584	11,726
Maintenance	10,169	-	-	10,169	6,557
Depreciation	17,139	365	-	17,504	15,659
Insurance	5,217	-	-	5,217	4,891
IT	4,307	-	-	4,307	4,255
Governance costs					
Office costs	6,918	95	-	7,013	5,243
Accountancy costs	4,573	-	-	4,573	3,701
Co-ordination and administrative costs	30,647	-	-	30,647	32,090
	106,863	460	-	107,323	91,673

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8. NET EXPENDITURE

	2022	2021
	£	£
Independent examiners remuneration	3,690	2,280
Depreciation - owned assets	17,504	15,659

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	174,772	153,101
Social security costs	8,170	6,584
	182,942	159,685

Average number of employees	16	15
Total gross salaries paid to members of the PCC	16,473	15,565

There are no employees with emoluments of £60,000 or over.

No expenses were paid to PCC members, with the exception of expenses paid to the Vicar and the Curate, which are disclosed on page 18 of these accounts.

Payments of £NIL (2021: £3,132) were made to RLM Architects for services undertaken during the year; a firm in which PCC member Keith Loveless is a director.

No other payments were made for services provided by trustees except as stated above.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

10. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	269,570	130,201	-	399,771
Investment income	15	6	1	22
Other trading activities	16,264	14,365	-	30,629
Total Income	285,849	144,572	1	430,422
Expenditure on				
Church activities	310,378	147,392	-	457,770
Total Expenditure	310,378	147,392	-	457,770
Net Income Before Gains/(Losses) on Investments	(24,529)	(2,820)	1	(27,348)
Net Gains/(Losses) on Investments	-	-	410	410
Net Movement in Funds	(24,529)	(2,820)	411	(26,938)
Reconciliation of Funds				
Funds Brought Forward	576,606	828,016	6,096	1,410,718
Total Funds Carried Forward	552,077	825,196	6,507	1,383,780

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Freehold land & buildings £	Equipment fixtures £	Total £
COST				
At 1 January 2022	42,959	1,256,938	86,487	1,386,384
Additions	5,256	-	4,124	9,380
Disposals	-	-	-	-
At 31 December 2022	48,215	1,256,938	90,611	1,395,764
DEPRECIATION				
At 1 January 2022	42,959	166,715	74,685	284,359
Charge for year	1,750	12,569	3,185	17,504
Disposals	-	-	-	-
At 31 December 2022	44,709	179,284	77,870	301,863
NET BOOK VALUE				
At 31 December 2022	3,506	1,077,654	12,741	1,093,901
At 31 December 2021	-	1,090,223	11,802	1,102,025

The freehold land and buildings comprise St John's Church Centre, 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. The gross book value of the Church Centre, 71 Leigh Road, 6 Bourne Court and 34 Churchill Road is included at cost.

All freehold land and buildings included in the accounts have been depreciated at 1% of cost or valuation.

12. INVESTMENTS

	2022 £	2021 £
140 shares in the CBF's Investment Fund at valuation	2,893	3,279
	2,893	3,279

Historical cost at 31 December 2022 is unknown.

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds	
				2022 £	2021 £
Fixed assets	365,758	728,143	2,893	1,096,794	1,105,304
Net current assets	199,802	100,753	3,240	303,795	278,476
Fund balance	565,560	828,896	6,133	1,400,589	1,383,780

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

14. DEBTORS

	2022	2021
	£	£
Income tax refunds	20,900	14,612
Other debtors	5,122	392
	<u>26,022</u>	<u>15,004</u>

Income tax refunds include restricted funds of £11,657 (2021: £10,764).

15. LIABILITIES: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>33,330</u>	<u>17,631</u>

16. FUND DETAILS

The restricted funds comprise the following:-

- The Marion Treweeke Fund- for sponsorship of missionaries.
- Church Centre Fund- which now includes the cost of the church centre.
- Global Action Fund- raising and making grants to support mission work.
- Build4Life Fund- which includes the cost of building work carried out.
- St John's Pre School- for use in Pre School activities.
- St John's 100 Fund for Young People - support for young people training in Christian Ministry.
- Bourne Court - raising funds for purchase of property.

The Global Action Fund account is attached.

The endowment funds comprise the following:

- Olive Beale Fund- for churchyard upkeep.
- F Newman Fund- for Sunday Schools.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

17. SUMMARY OF RESTRICTED FUND MOVEMENTS

	2021 Brought Forward £	Net movement in funds £	2022 Carried Forward £
Restricted Funds:			
Marion Treweeke	613	2	615
Global Action	51,921	(3,006)	48,915
St John's Pre School	44,855	6,704	51,559
St John's 100 Fund for Young People	1,125	-	1,125
Bourne Court	120,964	-	120,964
	<u>219,478</u>	<u>3,700</u>	<u>223,178</u>
 Church Centre	 390,074	 -	 390,074
Build4Life	215,644	-	215,644
	<u>825,196</u>	<u>3,700</u>	<u>828,896</u>
Endowment Funds:			
Olive Beale	3,228	12	3,240
F Newman	3,279	(386)	2,893
	<u>6,507</u>	<u>(374)</u>	<u>6,133</u>
 TOTAL RESTRICTED AND ENDOWMENT FUNDS	 <u>831,703</u>	 <u>3,326</u>	 <u>835,029</u>

Net movement in restricted funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Restricted Funds:					
Marion Treweeke	2	-	-	-	2
Global Action	72,959	(75,965)	-	-	(3,006)
St John's Pre School	85,800	(79,096)	-	-	6,704
St John's 100 Fund for Young People	-	-	-	-	-
Bourne Court	-	-	-	-	-
	<u>158,761</u>	<u>(155,061)</u>	<u>-</u>	<u>-</u>	<u>3,700</u>
 Church Centre	 -	 -	 -	 -	 -
Build4Life	-	-	-	-	-
	<u>158,761</u>	<u>(155,061)</u>	<u>-</u>	<u>-</u>	<u>3,700</u>
Endowment Funds:					
Olive Beale	12	-	-	-	12
F Newman	-	-	-	(386)	(386)
	<u>12</u>	<u>-</u>	<u>-</u>	<u>(386)</u>	<u>(374)</u>
 TOTAL	 <u>158,773</u>	 <u>(155,061)</u>	 <u>-</u>	 <u>(386)</u>	 <u>3,326</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

18. COMPARATIVE SUMMARY OF RESTRICTED FUND MOVEMENTS

	2020 Brought Forward £	Net movement in funds £	2021 Carried Forward £
Restricted Funds:			
Marion Treweeke	613	-	613
Global Action	46,611	5,310	51,921
St John's Pre School	52,985	(8,130)	44,855
St John's 100 Fund for Young People	1,125	-	1,125
Bourne Court	120,964	-	120,964
	<u>222,298</u>	<u>(2,820)</u>	<u>219,478</u>
 Church Centre	 390,074	 -	 390,074
Build4Life	215,644	-	215,644
	<u>828,016</u>	<u>(2,820)</u>	<u>825,196</u>
Endowment Funds:			
Olive Beale	3,227	1	3,228
F Newman	2,869	410	3,279
	<u>6,096</u>	<u>411</u>	<u>6,507</u>
 TOTAL RESTRICTED AND ENDOWMENT FUNDS	 <u>834,112</u>	 <u>(2,409)</u>	 <u>831,703</u>

Net movement in restricted funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Restricted Funds:					
Marion Treweeke	-	-	-	-	-
Global Action	66,909	(61,599)	-	-	5,310
St John's Pre School	76,567	(84,697)	-	-	(8,130)
St John's 100 Fund for Young People	-	-	-	-	-
Bourne Court	-	-	-	-	-
	<u>143,476</u>	<u>(146,296)</u>	<u>-</u>	<u>-</u>	<u>(2,820)</u>
 Church Centre	 -	 -	 -	 -	 -
Build4Life	-	-	-	-	-
	<u>143,476</u>	<u>(146,296)</u>	<u>-</u>	<u>-</u>	<u>(2,820)</u>
Endowment Funds:					
Olive Beale	1	-	-	-	1
F Newman	-	-	-	410	410
	<u>1</u>	<u>-</u>	<u>-</u>	<u>410</u>	<u>411</u>
 TOTAL	 <u>143,477</u>	 <u>(146,296)</u>	 <u>-</u>	 <u>410</u>	 <u>(2,409)</u>

Accounts



St. John's Wimborne
New Life, Full Life

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH & LEIGH ST JOHN)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY COMMISSION NO: 1132016

Rothmans LLP
Chartered Accountants
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

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FOR THE YEAR ENDED 31 DECEMBER 2021

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**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Full Title:	The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist New Borough and Leigh, Wimborne
Working Title:	St John's PCC, Wimborne
Principal Address:	St John's Church Legg Lane Wimborne Dorset BH21 1LQ
Vicar:	Revd. Peter Breckwoldt (Chairman)
Curate:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming James Graham
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	Lisa Buttler Noel Harrison Mike Jones Paula Jones Andrea Long Mary Morris Philip Murray James Sharman Paul Wareham
Co-opted Members:	Steve Cornick (Treasurer) Keith Loveless (Chair of Building Management) Gillian Mannouch (Senior Administrator)

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner:

Rothmans LLP
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

Bankers:

Nationwide Building Society
Portman House
Richmond Hill
Bournemouth
BH2 6EP

Barclays Bank plc
6 The Square
Wimborne
Dorset
BH21 1JB

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019). The charity is registered with the Charity Commissioners, because it has an annual income of more than £100,000.

AIMS AND PURPOSE

The aim and purpose of St John's is promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. The principle function of the Parochial Church Council (PCC), the governing body of St John's Wimborne, is cooperation with the vicar in this purpose. These aims are unchanged for the year and derive from the legislation (measures) which govern the PCC, The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (2020).

Public Benefit

The PCC have taken note of the public benefit guidance provided by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion. As a church we believe that the Bible has not only great advice but is where we can meet Jesus and through Him have a deeper relationship with God. So the church services and a full weekly programme of meetings for different groups provide the opportunity for people to explore the Christian faith so that their questions and issues can be addressed. Since the start of the Global Coronavirus Pandemic during 2020 the necessary development of online streaming of services has continued throughout 2021. During 2021 many of the various church ministries have continued to be run via Zoom. The church family at St John's is fully involved across the community in Wimborne, including

- a Pre-School
- supporting a foodbank
- a weekly luncheon club for seniors in the community
- weekly Mums and toddler's groups in Leigh Park Community Centre and at St John's Church Centre
- children's and youth groups throughout the week in term-time
- making the facilities of St John's available for use and hire by the public for various purposes
- Compass fellowship meetings for seniors

Many of the above initiatives had been on hold during 2020, due to Government restrictions caused by the Pandemic, but they all started to run again during 2021.

OBJECTIVES AND ACTIVITIES

THE VISION FOR ST JOHN'S

In Spring 2021, the Home Growth Groups worked through a study book titled 'Imagine: pictures to inspire the church'. At the end of the course the members were encouraged to send feedback about various areas within the life of the church. This feedback was then collated and used by the PCC as part of their review of our vision and strategy for the next few years. Members of the PCC attended a vision morning in March 2021. At the end of their discussions they agreed on the following actions:

- We should have a **season of one united morning service** to help reconnect us, and to gain further discernment about our pattern of Sunday services longer term. This is likely to commence in May 2022.
- In terms of church activities, it was decided to **encourage an entrepreneurial culture**, and for the PCC not to dictate what activities should start, restart, or stop. Instead we would encourage everyone to think creatively about what God might be calling them to do.
- To support this entrepreneurial culture and in view of changed circumstances for the church post-Covid, the PCC commissioned a **staffing review**.

As part of the staffing review, in early summer 2021, two experienced members of the PCC conducted interviews with all the staff and two key volunteers. They also obtained external guidance and consulted with other local churches which have staff teams. Following these interviews and further discussions within the PCC, it was agreed in October 2021 to approve a new post of Associate Minister, which it is hoped will be filled in June 2022. In addition, it was agreed to expand the role of our Music Associate to develop our music and not just provide administrative support. This new role is Music Coordinator. Finally it was agreed to create three new part-time posts: Ministry Technologist, Facilities Manager and Pastoral Care Coordinator. It is hoped that these new posts will be filled during the early part of 2022. The PCC considered the financial implications of these appointments and it is planned to hold a Giving Review Appeal in March 2022.

The current vision of St John's states: We see ourselves as a Church community called by God to offer both **New Life** and **Full Life** to the people in the Wimborne area and beyond. This challenges each of us to be disciples of the Lord Jesus, so that we become more like Him in our daily lives. St John's Church stands ready to reach out and welcome all who would like to journey with God, as we commit ourselves to pray, serve and grow healthy, loving gospel communities across this area, so that many can be reached for Christ. Our vision is outward looking and seeks God's blessing on this area of Wimborne. The Church family of St John's are ready to help and encourage others to find and know God's love in Jesus Christ. The Church family commit to this vision by the way that they live and by giving generously to God's work across Wimborne.

What is 'New Life'?

New Life is found when people have a living relationship with Jesus, which they come to through faith and repentance. New Life starts now and continues into eternity.

What is 'Full Life'?

Full Life is found when people learn to live every day with Jesus and grow in their love and knowledge of God and each other. This will be seen by becoming more Christ-like, and serving one another and the wider world.

Core Beliefs

The Work of the Spirit

We believe that the Spirit is powerfully at work today making Christ known to the world and transforming us to be more like Christ.

The Primacy of the Word

We believe that the Bible is the inspired Word of God and the primary way in which the Spirit works to make Christ known.

Our Values

Prayer before Activity

We understand that God loves to work when His people pray and are committed to prayer as a priority before activity.

Community above Individualism

We are called to be a loving and welcoming community which seeks together to release the full potential of the whole church for mission and ministry.

Disciples who Worship

We are called to be whole-life disciples of Christ throughout the week, equipped as a church family through our worship in services, Home Growth Groups and other activities.

Outward not Inward

We are committed to developing and maintaining opportunities in our local community with the aim of engaging, serving and speaking about Christ.

People before Programmes

We are committed to growing deeper relationships, both inside and outside the church family, and showing Christ-like care and compassion to those in need.

Christ above Culture

We must be committed to Jesus Christ above our culture, understanding that our engagement with the world should be shaped by biblical thinking and values.

Preaching with Power

We understand that as God's Word is faithfully taught pointing us to Christ, the Holy Spirit will work in power to change us into the Church He wants us to be.

Global not just Local

We are called to support God's mission particularly our Global Action Partners and the suffering Church through encouragement, prayer and giving.

ST JOHN'S PRE SCHOOL

St John's Pre School has been serving the local community for more than 40 years. They provide pre-school education for children aged 2 years up to school age, meeting every morning and two afternoons, in term time, at St John's Church Centre. St. John's Pre School aims to provide an inclusive and child-centred setting with a safe, caring and stimulating environment in which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities.

WORSHIP AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. Therefore, worship and prayer are at the heart of the work of the PCC. The PCC ensures that appropriate arrangements are in place for public worship and provides an opportunity for people of all ages to meet for worship and prayer. One practical way this can be expressed is through small group activity across the church.

MISSION AND OUTREACH

The PCC has an important part to play in promoting the mission of our church, amongst the congregation and in the wider community, and members of the PCC demonstrate their commitment to the Christian ethos, through leadership, by example and by witness, in the parish. The PCC is encouraged to develop and maintain the Parish Profile - to review the life of the church and identify mission opportunities. We encourage every member to be involved in personal evangelism. We held a series of very successful 'Real Lives' events in October 2019. This gave an opportunity to invite people from our community to hear real stories from people who have been changed by Jesus. We plan to hold more of these style events during 2022.

PASTORAL CARE

The PCC and its members have a duty to support their clergy, prayerfully and personally. They have a duty to support the members of the congregation and to extend a welcome to all who visit the church, to members of the church community and to those visiting the church at other times. The church has a duty of pastoral care to all who live in our communities, whether members of the church or not, including visiting the sick and the bereaved and PCC members are expected to take the lead in demonstrating that care.

ACHIEVEMENTS & PERFORMANCE IN THE YEAR:

A detailed report from all areas and activities of the church life is produced and presented to the Church at the Annual Parochial Church Meeting. A copy of this report for April 2021 may be obtained from the Church office (at the address on page 1).

FINANCIAL REVIEW OF THE YEAR

In 2021, St John's deficit was £26,938 (2020: £5,851 surplus). In 2021, total income decreased by £11,780 (2.7%) and total expenditure increased by £21,234 (4.9%). The most significant movements in individual expenditure categories compared to the previous year are: Global Action payments to partners decreased by £6,562 (9.6%) due to the timing of payments in 2021; Building Works increased by £17,842 (137.4%) due to the completion of the kitchen project and Pre-School Expenses increased by £9,793 (107.1%) due to the replacement of the hall partition.

The principal income received by St John's is from the Giving Scheme (standing orders, envelopes & incl. tax on gift aided giving), which in 2021 amounted to £268,239 (2020: £274,223). The fact that this income only decreased by 2.2% during 2021, despite the challenges caused by the Coronavirus Pandemic, is extremely encouraging.

A significant number of church members continued to shield during 2021 and as a result of this Church collections, hall lettings, events, youth and children's incomes decreased significantly by £3,336 (29.0%). This impact was recovered by continuing to make claims through the Government's Job Retention Scheme for a few of our staff members, which totalled £3,453 for the period.

The finances of St John's Pre-School are necessarily included in the PCC's financial statements, together with the Nursery Education Grant, which is received from Central Government through Dorset County Council. A non-statutory note to the accounts of the Pre-School's notional finances is provided for clarity.

Reserves Policy Statement

St John's PCC Reserve Policy is for the majority of income received in any year to be expended in that year.

The PCC deems it prudent to hold a reserve equivalent to 3 months expenditure set at £64,000 for 2021. This reserve is to mitigate against a sudden drop in income, as well as to provide for unforeseen emergency expenditure such as urgent unplanned building works, not covered by insurance.

During 2022, a project to renew the external and internal church lighting is being considered. A contribution of £20,000 is being kept in reserves for this purpose. Also, the Building Management Committee has a five year plan (2021-2025) of "capital" building works. For this purpose a further £97,704 is held in reserves.

The PCC also holds a separate reserve for its Pre-School activities. This is set at £40,000 for 2021. This is made up of £20,000 being one term's expenditure; this is in-line with charity commission pre-school guidance.

Further Reserves held are: £10,000 in case of a significant reduction in demand for places, particularly due to the current pandemic, and a further £10,000 in case of the need to relocate the Pre-School for a period of time while significant repairs take place to the church hall roof.

St John's Pre-School Committee makes the management decisions which ensure the efficient running of the Pre-School. This committee will also consider and make recommendations for the approval of the PCC over how any surplus funds above the reserve limit might be managed, once all costs have been covered.

This reserve policy will be reviewed annually.

Risk Management Policy

We believe that St John's Church, Wimborne should be a welcoming and safe environment for all people who come into contact with us whether as employees, members, visitors, children or adults. The Standing and Building Management Committees have examined the major operational and financial risks that the Church faces and confirm that systems have been established to minimise such risks.

Risk Analysis

Risk management is recognised as an important issue and the major risks to which the Church is exposed, as identified by the trustees, are reviewed annually and systems or procedures established to manage those risks.

The major strategic, business and operational risks identified by the trustees are as follows:

- The safety and well-being of all who visit St John's Church.
- Ongoing risk assessments to ensure that our operations are Covid-19 secure and in line with Government regulations.
- Successful management of business and operational plans.
- Ensuring adequate cover and safeguarding of the Church's assets.

Risk Strategy

The following strategy and actions are used to mitigate the above risks:

- There are Child Protection and Health and Safety policies in place, and there is a designated Fire Protection Policy. A new Health & Safety Policy was presented to the PCC and adopted in November 2017. This is reviewed at least annually and adapted as necessary.

- The Standing Committee and Buildings Management Group members receive regular financial reports and these are also provided at PCC meetings. The information provided is subject to constant review to ensure they meet the needs of St John's Church, Wimborne.
- A revised Safeguarding Policy and Policy statement were reviewed by the PCC on 24 January 2022. On 16 November 2016, the PCC adopted and supported the implementation of 1) The Church of England, Practise Guidance: Safer Recruitment July 2016 and 2) Diocese of Salisbury – Safeguarding Training, Learning and Development Policy (from 1 July 2016).
- Insurance cover was reassessed in 2008 following inclusion of the Pre-School and a full review was performed in June 2015. The long-term agreement with associated discount has been renewed for another 3 years, expiring in June 2023.

PLANS FOR FUTURE PERIODS

The review of St John's vision and strategy by the PCC agreed on the following actions for the coming year:

- We should have **a season of one united morning service** to help reconnect us, and to gain further discernment about our pattern of Sunday services longer term. This is likely to commence in May 2022.
- In terms of church activities, it was decided to **encourage an entrepreneurial culture**, and for the PCC not to dictate what activities should start, restart, or stop. Instead we would encourage everyone to think creatively about what God might be calling them to do.
- To support this entrepreneurial culture and in view of changed circumstances for the church post-Covid, the PCC agreed to appoint the following new posts to the staff team during 2022: Associate Minister, Music Coordinator, Ministry Technologist, Facilities Manager and Pastoral Care Coordinator.

The Buildings Management Group have an ongoing five year plan of property maintenance priorities across all buildings under the stewardship of St John's PCC. This plan is reviewed at bimonthly Buildings Management Group meetings. As part of this plan there is an ongoing major project being planned to upgrade the main kitchen and renew the internal and external church lighting. The proposed kitchen upgrade will give us new opportunities to expand our hospitality ministries. A recent report highlights some concerns about the safety of the church lighting. Additionally, running costs are high, and it is not flexible enough to enable us to deliver effective ministry.

STRUCTURE, GOVERNANCE & MANAGEMENT

MEMBERSHIP: Members of the PCC are drawn from two sources, those elected at the Annual Parish Church Meeting, and those who are ex officio members. The following are ex officio members:

- All Priests and Deacons licensed to the parish
- Deaconesses and Licensed Lay Workers licensed to the parish
- The churchwardens
- Any person on the electoral roll who is a member of deanery, diocesan or general synod.

Additional members may be co-opted onto the council by the PCC during the course of the year. If you are 16 years old or over, have been on St. John's electoral roll for at least 6 months and are an actual communicant, you can stand for election to the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES): To assist in the running of the 2021/22 PCC three smaller groups were formed to discuss future plans and activities for St John's Church and to report to the PCC: Youth & Children's Work Committee, Global Action Team, Buildings Management Group.

STANDING COMMITTEE: This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the plans.

CHURCH ATTENDANCE: The number of people who had completed their Electoral Roll forms before the Annual General Meeting (21 April 2021) was 213 (23 September 2020: 246). These are not representative of actual numbers of people attending our Sunday services. We are required to renew the Electoral Roll every 6 years and this was done in 2019.

Again during 2021 we did not complete a Congregational Poll due to the ongoing Coronavirus pandemic. However the numbers for 2021 (2020 Total membership 418) taken from our list of church members is as follows:

Adults (18-69)	233
Adults (70+)	104

Total Adults	337
Children (Age 0-10)	51
Youth (Age 11-17)	27

Total Membership	415

Key Management Personnel Remuneration

The trustees consider the PCC members as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the church on a day to day basis. Details of trustees' remuneration are disclosed in note 9 to the accounts.

Induction and Training of Trustees

It is the practice at St John's to provide the booklet "An Introduction for PCC members" after the AGM to the new PCC.

REFERENCE AND ADMINISTRATIVE DETAILS

During the past year the following people have served as members of the Parochial Church Council:

Vicar:	Revd. Peter Breckwoldt (Chairman)
Curate:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming

James Graham

Elected Members:

Jo Beach (resigned 21 April 2021)
Piers Butterfield (resigned 21 April 2021)
Lisa Buttler (appointed 21 April 2021)
Max Derrick (resigned 21 April 2021)
Noel Harrison
Ruth Hay (resigned 21 April 2021)
Mike Jones
Paula Jones
Andrea Long
Mary Morris (appointed 21 April 2021)
Philip Murray (appointed 21 April 2021)
Richard Ough (resigned 21 April 2021)
James Sharman
Paul Wareham
Clive Wills (resigned 21 April 2021)

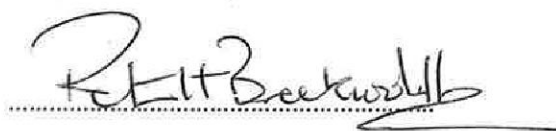
Co-opted Members:

Steve Cornick (Treasurer)
Keith Loveless (Chair of Building Management)
Gillian Mannouch (Senior Administrator)

Other details of organisations providing banking or professional services are included in the Charity Information pages of this report.



Stuart Hull
Church Warden



Revd Peter Breckwoldt
Vicar

Date: 28th MARCH 2022

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

**TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS TO THE PAROCHIAL
CHURCH COUNCIL OF ST JOHN'S WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2021**

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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 applicable Charities (Accounts and Reports) regulations, the Charities Act 2011, and the provision of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

REPORT OF THE INDEPENDENT EXAMINER
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2021

This report on the accounts for the PCC for the year ended 31 December 2021, which are set out on pages 13 to 28, is in respect of an examination carried out under The Church Accounting Regulations 2006 ("the Regulations") and section 145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the Examiners

The charity's trustees are responsible for the preparation of the accounts. 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 accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145 of the Act and to be found in the Church guidance, 5th Edition. An examination includes a review of the accounting records kept by the PCC and a comparison of the accounts presented with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanation from the 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect

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

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Robin Lloyd FCA Partner
Rothmans LLP
Fryern House, 125 Winchester Road
Chandlers Ford, SO53 2DR

DATE 21 April 2022

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	Total 2020 £
Income and Endowments from:						
Donations and legacies	3	269,570	130,201	-	399,771	416,515
Investment income	4	15	6	1	22	106
Other trading activities	5	16,264	14,365	-	30,629	25,581
Total Income		285,849	144,572	1	430,422	442,202
Expenditure on						
Church activities	6	310,378	147,392	-	457,770	436,536
Total Expenditure		310,378	147,392	-	457,770	436,536
Net Income Before Gains/(Losses) on Investments		(24,529)	(2,820)	1	(27,348)	5,666
Net Gains/(Losses) on Investments		-	-	410	410	185
Net Income		(24,529)	(2,820)	411	(26,938)	5,851
Reconciliation of Funds						
Funds Brought Forward		576,606	828,016	6,096	1,410,718	1,404,867
Total Funds Carried Forward		552,077	825,196	6,507	1,383,780	1,410,718

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

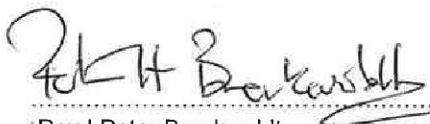
BALANCE SHEET

31 DECEMBER 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible fixed assets	11		1,102,025		1,117,484
Investments	12		3,279		2,869
			<u>1,105,304</u>		<u>1,120,353</u>
CURRENT ASSETS					
Bookstock stock	14		-	584	
Debtors	15	15,004		23,664	
Cash at bank and in hand		281,103		286,722	
			<u>296,107</u>	<u>310,970</u>	
LIABILITIES: Amounts falling due within one year	16	17,631		20,605	
NET CURRENT ASSETS			278,476		290,365
LIABILITIES: Amounts falling after more than one year			-		-
NET ASSETS			<u>1,383,780</u>		<u>1,410,718</u>
FUNDS	13				
Unrestricted - general			552,077		576,606
Restricted			825,196		828,016
Endowment			6,507		6,096
			<u>1,383,780</u>		<u>1,410,718</u>

Approved by the Parochial Church Council on 28 March 2022 and signed on its behalf by:


Stuart Hull
Church Warden


Revd Peter Breckwoldt
Vicar

The notes on pages 17 to 28 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(5,441)</u>	<u>21,911</u>
Net cash provided by (used in) operating activities		<u>(5,441)</u>	<u>21,911</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(200)	(2,666)
Investment income received		<u>22</u>	<u>106</u>
Net cash provided by (used in) investing activities		<u>(178)</u>	<u>(2,560)</u>
 Change in cash and cash equivalents in the reporting period	2	(5,619)	19,351
Cash and cash equivalents at the beginning of the reporting period		286,722	267,371
Cash and cash equivalents at the end of the reporting period		<u>281,103</u>	<u>286,722</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	(26,938)	5,851
Adjustments for:		
Depreciation charges	15,659	16,865
Change in market value of investments	(410)	(185)
Investment income	(22)	(106)
(Increase)/decrease in stock	584	402
(Increase)/decrease in debtors	8,660	3,016
Increase/(decrease) in creditors	(2,974)	(3,932)
	(5,441)	21,911

2. ANALYSIS OF CHANGES IN NET DEBT

	At January 2021 £	Cash flows £	Other non-cash changes £	At December 2021 £
Cash and cash equivalents				
Cash	286,722	(5,619)	-	281,103
	286,722	(5,619)	-	281,103

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1. CHARITY INFORMATION

The Parochial Church Council of St John's Wimborne is governed by The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (2020).

The principal address of the PCC is St John's Church, Legg Lane, Wimborne, Dorset, BH21 1LQ.

The PCC is registered with the Charity Commission, registration number 1132016.

The principal activity of the PCC is being the governing body of St John's Wimborne.

2. ACCOUNTING POLICIES

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 accounts 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 accounts 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 except for the valuation of investment assets, which are shown at market value.

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

The presentational currency is £ Sterling.

Funds structure

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Legacies to the PCC are recognised when it is probable that it will be received. Receipt is probable when there has been grant of probate, the executors have established there are sufficient assets in the estate and any conditions attached to the legacy have been met.

Grants are recognised, using the performance model, when the PCC has entitlement to the funds, any performance conditions attached to the grant have been satisfied, receipt of the income is probable and the amount can be measured reliably.

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

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

Gains and Losses on investments and Tangible Fixed Assets

Realised gains or losses are recognised when tangible fixed assets and investments are sold.

Resources used- Grants

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

Activities directly relating to the work of the church

The diocesan quota or parish share is accounted for when payable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For such inalienable property acquired prior to 2004, there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 2004 are capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES (continued)

All expenditure incurred during the year on consecrated or beneficed buildings, or on the repair of movable church furnishings acquired before January 2005, is written off.

Functional freehold land and buildings are included at cost or valuation and depreciated at 1% of cost or valuation.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated at 20% on written down value. Computer equipment is depreciated over a three year period.

Investments

Investments are valued at market value at the year end date. Unrealised gains or losses are accounted for on revaluation of investments at the year end date.

Current assets

Amounts owing to the PCC at 31 December 2021 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 CBF Church of England Funds or at the bank.

Expenditure recognition

Expenditure relating to the income generation of the charity are all classed as charitable activities.

Expenditure relating to the running of the church building are classed as support costs.

Expenditure relating to the overall running and administration of the church are classed as governance. Governance costs are disclosed within support costs.

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.
- Determining the allocation of support costs to activities. These decisions depend upon whether the costs can be directly attributed to an activity or shared between specific activities. The balance of costs is apportioned between the activities.

Key sources of estimation uncertainty

Tangible fixed assets are depreciated over their useful economic lives taking into account residual values, where appropriate. The actual lives of the assets and residual values may vary depending on a number of factors. Factors affecting the lives of assets include technological innovation and maintenance programmes.

Taxation

The charity is exempt from tax on its charitable activities.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

3. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	2020
	£	£	£	£	£
Gift Aided giving	180,973	-	-	180,973	186,900
Other regular giving	31,136	-	-	31,136	29,034
Income tax recovery	45,358	10,772	-	56,130	58,289
Church collections	759	-	-	759	1,938
Sundry donations	6,327	-	-	6,327	7,958
Youth & children's	1,064	-	-	1,064	1,590
Mission giving	-	34,852	-	34,852	43,068
Appeals	-	21,285	-	21,285	19,836
Grants	3,453	63,292	-	66,745	67,652
Legacies	500	-	-	500	250
	<u>269,570</u>	<u>130,201</u>	<u>-</u>	<u>399,771</u>	<u>416,515</u>

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	2020
	£	£	£	£	£
Interest Received	15	6	1	22	106
	<u>15</u>	<u>6</u>	<u>1</u>	<u>22</u>	<u>106</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	2020
	£	£	£	£	£
Fees weddings etc	1,220	-	-	1,220	1,600
Pre School	-	13,269	-	13,269	7,587
Bookstall	67	-	-	67	559
Sundries	7,341	-	-	7,341	8,487
Lettings	2,703	-	-	2,703	2,060
Ministry/events/hospitality receipts	2,075	-	-	2,075	1,331
Employers allowance	2,858	1,096	-	3,954	3,957
	<u>16,264</u>	<u>14,365</u>	<u>-</u>	<u>30,629</u>	<u>25,581</u>

6. EXPENDITURE ON CHURCH ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2021	2020
	£	£	£	£	£
Global Action	-	61,539	-	61,539	68,101
Vicar & curate expenses	2,238	-	-	2,238	3,488
Ministry workers	62,064	-	-	62,064	61,130
Diocesan Quota	97,986	-	-	97,986	96,510
Building works	30,828	-	-	30,828	12,986
Hospitality	394	-	-	394	326
Outreach	1,221	-	-	1,221	1,651
Ministry	3,928	-	-	3,928	3,106
Youth and children	9,579	-	-	9,579	8,120
Donations	5,380	-	-	5,380	8,096
Music and tapes	1,881	-	-	1,881	1,777
Bookstall purchases	667	-	-	667	503
Pre School expenses	-	18,940	-	18,940	9,147
Pre School workers	-	66,397	-	66,397	64,686
Training	175	-	-	175	299
Messy Church	-	-	-	-	279
Ministry & events expenses	1,662	-	-	1,662	981
Sundries	1,218	-	-	1,218	1,602
Support costs (note 7)	91,157	516	-	91,673	93,748
	<u>310,378</u>	<u>147,392</u>	<u>-</u>	<u>457,770</u>	<u>436,536</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	2020 £
Support costs					
Cleaner & cleaning costs	7,551	-	-	7,551	10,715
Utilities	11,726	-	-	11,726	10,394
Maintenance	6,557	-	-	6,557	7,480
Depreciation	15,203	456	-	15,659	16,865
Insurance	4,891	-	-	4,891	4,702
IT	4,255	-	-	4,255	3,681
Governance costs					
Office costs	5,183	60	-	5,243	4,930
Accountancy costs	3,701	-	-	3,701	3,606
Co-ordination and administrative costs	32,090	-	-	32,090	31,375
	91,157	516	-	91,673	93,748

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

8. NET EXPENDITURE

	2021	2020
	£	£
Independent examiners remuneration	2,280	2,160
Depreciation - owned assets	15,659	16,865

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	153,101	153,079
Social security costs	6,584	6,645
	159,685	159,724

Average number of employees	15	15
Total gross salaries paid to members of the PCC	15,565	15,147

There are no employees with emoluments of £60,000 or over.

No expenses were paid to PCC members, with the exception of expenses paid to the Vicar and the Curate, which are disclosed on page 21 of these accounts.

Payments of £3,132 (2020: £4,908) were made to RLM Architects for services undertaken during the year; a firm in which PCC member Keith Loveless is a director.

No other payments were made for services provided by trustees except as stated above.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

10. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	274,221	142,294	-	416,515
Investment income	55	48	3	106
Other trading activities	17,280	8,301	-	25,581
Total Income	291,556	150,643	3	442,202
Expenditure on				
Church activities	293,420	143,116	-	436,536
Total Expenditure	293,420	143,116	-	436,536
Net Income Before Gains/(Losses) on Investments	(1,864)	7,527	3	5,666
Net Gains/(Losses) on Investments	-	-	185	185
Net Movement in Funds	(1,864)	7,527	188	5,851
Reconciliation of Funds				
Funds Brought Forward	578,470	820,489	5,908	1,404,867
Total Funds Carried Forward	576,606	828,016	6,096	1,410,718

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Freehold land & buildings £	Equipment fixtures £	Total £
COST				
At 1 January 2021	42,959	1,256,938	86,287	1,386,184
Additions	-	-	200	200
Disposals	-	-	-	-
At 31 December 2021	42,959	1,256,938	86,487	1,386,384
DEPRECIATION				
At 1 January 2021	42,820	154,146	71,734	268,700
Charge for year	139	12,569	2,951	15,659
Disposals	-	-	-	-
At 31 December 2021	42,959	166,715	74,685	284,359
NET BOOK VALUE				
At 31 December 2021	-	1,090,223	11,802	1,102,025
At 31 December 2020	139	1,102,792	14,553	1,117,484

The freehold land and buildings comprise St John's Church Centre, 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. The gross book value of the Church Centre, 71 Leigh Road, 6 Bourne Court and 34 Churchill Road is included at cost.

All freehold land and buildings included in the accounts have been depreciated at 1% of cost or valuation.

12. INVESTMENTS

	2021 £	2020 £
140 shares in the CBF's Investment Fund at valuation	3,279	2,869
	3,279	2,869

Historical cost at 31 December 2021 is unknown.

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds	
				2021 £	2020 £
Fixed assets	373,517	728,508	3,279	1,105,304	1,120,353
Net current assets	178,560	96,688	3,228	278,476	290,365
Fund balance	552,077	825,196	6,507	1,383,780	1,410,718

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

14. BOOKSTALL STOCK

	2021 £	2020 £
Bookstall stock	<u>-</u>	<u>584</u>

15. DEBTORS

	2021 £	2020 £
Income tax refunds	14,612	22,450
Other debtors	392	1,214
	<u>15,004</u>	<u>23,664</u>

Income tax refunds include restricted funds of £10,764 (2020: £11,238).

16. LIABILITIES: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>17,631</u>	<u>20,605</u>

17. FUND DETAILS

The restricted funds comprise the following:-

- The Marion Treweeke Fund- for sponsorship of missionaries.
- Church Centre Fund- which now includes the cost of the church centre.
- Global Action Fund- raising and making grants to support mission work.
- Build4Life Fund- which includes the cost of building work carried out.
- St John's Pre School- for use in Pre School activities.
- St John's 100 Fund for Young People - support for young people training in Christian Ministry.
- Bourne Court - raising funds for purchase of property

The Global Action Fund account is attached.

The endowment funds comprise the following:

- Olive Beale Fund- for churchyard upkeep
- F Newman Fund- for Sunday Schools

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

18. SUMMARY OF RESTRICTED AND ENDOWMENT FUND MOVEMENTS

	2020 Brought Forward £	Net movement in funds £	2021 Carried Forward £
Restricted Funds:			
Marion Treweek	613	-	613
Global Action	46,611	5,310	51,921
St John's Pre School	52,985	(8,130)	44,855
St John's 100 Fund for Young People	1,125	-	1,125
Bourne Court	120,964	-	120,964
	222,298	(2,820)	219,478
Church Centre	390,074	-	390,074
Build4Life	215,644	-	215,644
	828,016	(2,820)	825,196
Endowment funds:			
Olive Beale	3,227	1	3,228
F Newman	2,869	410	3,279
	6,096	411	6,507
TOTAL RESTRICTED AND ENDOWMENT FUNDS	834,112	(2,409)	831,703

Net movement in restricted and endowment funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Restricted Funds:					
Marion Treweek	-	-	-	-	-
Global Action	66,909	(61,599)	-	-	5,310
St John's Pre School	76,567	(84,697)	-	-	(8,130)
St John's 100 Fund for Young People	-	-	-	-	-
Bourne Court	-	-	-	-	-
	143,476	(146,296)	-	-	(2,820)
Church Centre	-	-	-	-	-
Build4Life	-	-	-	-	-
	143,476	(146,296)	-	-	(2,820)
Endowment funds:					
Olive Beale	1	-	-	-	1
F Newman	-	-	-	410	410
	1	-	-	410	411
TOTAL	143,477	(146,296)	-	410	(2,409)

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

19. COMPARATIVE SUMMARY OF RESTRICTED FUND MOVEMENTS

	2019 Brought Forward £	Net movement in funds £	2020 Carried Forward £
Restricted Funds:			
Marion Treweek	1,164	(551)	613
Global Action	40,755	5,856	46,611
St John's Pre School	51,388	1,597	52,985
St John's 100 Fund for Young People	500	625	1,125
Bourne Court	120,964	-	120,964
	214,771	7,527	222,298
Church Centre	390,074	-	390,074
Build4Life	215,644	-	215,644
	820,489	7,527	828,016
Endowment funds:			
Olive Beale	3,224	3	3,227
F Newman	2,684	185	2,869
	5,908	188	6,096
TOTAL RESTRICTED AND ENDOWMENT FUNDS	826,397	7,715	834,112

Net movement in restricted funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Restricted Funds:					
Marion Treweek	1	(552)	-	-	(551)
Global Action	74,017	(68,161)	-	-	5,856
St John's Pre School	76,000	(74,403)	-	-	1,597
St John's 100 Fund for Young People	625	-	-	-	625
Bourne Court	-	-	-	-	-
	150,643	(143,116)	-	-	7,527
Church Centre	-	-	-	-	-
Build4Life	-	-	-	-	-
	150,643	(143,116)	-	-	7,527
Endowment funds:					
Olive Beale	3	-	-	-	3
F Newman	-	-	-	185	185
	3	-	-	185	188
TOTAL	150,646	(143,116)	-	185	7,715

Accounts



St. John's Wimborne
New Life, Full Life

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH & LEIGH ST JOHN)**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY COMMISSION NO: 1132016

Rothmans LLP
Chartered Accountants
Fryern House
125 Winchester Road
Chandlers Ford
Hampshire
SO53 2DR

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

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FOR THE YEAR ENDED 31 DECEMBER 2020

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**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Full Title:	The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist New Borough and Leigh, Wimborne
Working Title:	St John's PCC, Wimborne
Principal Address:	St John's Church Legg Lane Wimborne Dorset BH21 1LQ
Vicar:	Revd. Peter Breckwoldt (Chairman)
Curate:	Matt Lee
Church Wardens:	Stuart Hull Nigel Day
Deputy Church Wardens:	Paula Jones Paul Wareham
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming James Graham
Standing & Finance Committee:	Paula Jones (Chairman)
Elected Members:	Jo Beach Piers Butterfield Max Derrick Noel Harrison Ruth Hay Mike Jones Paula Jones Andrea Long Richard Ough James Sharman Paul Wareham Clive Wills

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Co-opted Members:	Steve Cornick (Treasurer) Keith Loveless (Chair of Building Management) Gillian Mannouch (Senior Administrator)
Independent Examiner:	Rothmans LLP Fryern House 125 Winchester Road Chandlers Ford Hampshire SO53 2DR
Bankers:	Nationwide Building Society Portman House Richmond Hill Bournemouth BH2 6EP Santander UK plc 301 St Vincent Street Glasgow G2 5NB Barclays Bank plc 6 The Square Wimborne Dorset BH21 1JB CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)
ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their annual report and financial statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019). The charity is registered with the Charity Commissioners, because it has an annual income of more than £100,000.

AIMS AND PURPOSE

The aim and purpose of St John's is promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical, within the parish. The principle function of the Parochial Church Council (PCC), the governing body of St John's Wimborne, is cooperation with the vicar in this purpose. These aims are unchanged for the year and derive from the legislation (measures) which govern the PCC, The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (2020).

Public Benefit

The PCC have taken note of the public benefit guidance provided by the Charity Commission, and in particular, the specific guidance on charities for the advancement of religion. As a church we believe that the Bible has not only great advice but is where we can meet Jesus and through Him have a deeper relationship with God. So the church services and a full weekly programme of meetings for different groups provide the opportunity for people to explore the Christian faith so that their questions and issues can be addressed. The Global Coronavirus Pandemic during 2020 resulted in the closure of the church building for several months and as a result there has been a necessary development of online streaming of services and a move to running much of the various church ministries via Zoom. The church family at St John's is fully involved across the community in Wimborne, including

- a Pre-School
- supporting a foodbank
- a weekly luncheon club for seniors in the community
- weekly Mums and toddler's groups in Leigh Park Community Centre and at St John's Church Centre
- children's and youth groups throughout the week in term-time
- making the facilities of St John's available for use and hire by the public for various purposes
- Compass fellowship meetings for seniors

However, many of the above initiatives have been on hold during some of 2020, due to Government restrictions caused by the Pandemic.

OBJECTIVES AND ACTIVITIES

THE VISION FOR ST JOHN'S

The PCC and Home Growth Groups have been looking at our vision and strategy for the next few years with the aim to creating various documents e.g. a shorter booklet for new people at St John's, which will hopefully allow greater ownership and engagement with our vision. This work has not been completed as quickly as we had initially hoped. Therefore the revised plan is to continue to work on these documents through 2021 with a view to launching it at the beginning of 2022. The vision will

then be communicated to everyone who comes to St John's through all the programmes of church life in 2022.

The current vision of St John's states: We see ourselves as a Church community called by God to offer both **New Life** and **Full Life** to the people in the Wimborne area and beyond. This challenges each of us to be disciples of the Lord Jesus, so that we become more like Him in our daily lives. St John's Church stands ready to reach out and welcome all who would like to journey with God, as we commit ourselves to pray, serve and grow healthy, loving gospel communities across this area, so that many can be reached for Christ. Our vision is outward looking and seeks God's blessing on this area of Wimborne. The Church family of St John's are ready to help and encourage others to find and know God's love in Jesus Christ. The Church family commit to this vision by the way that they live and by giving generously to God's work across Wimborne.

What is 'New Life'?

New Life is found when people have a living relationship with Jesus, which they come to through faith and repentance. New Life starts now and continues into eternity.

What is 'Full Life'?

Full Life is found when people learn to live every day with Jesus and grow in their love and knowledge of God and each other. This will be seen by becoming more Christ-like, and serving one another and the wider world.

Core Beliefs

The Work of the Spirit

We believe that the Spirit is powerfully at work today making Christ known to the world and transforming us to be more like Christ.

The Primacy of the Word

We believe that the Bible is the inspired Word of God and the primary way in which the Spirit works to make Christ known.

Our Values

Prayer before Activity

We understand that God loves to work when His people pray and are committed to prayer as a priority before activity.

Community above Individualism

We are called to be a loving and welcoming community which seeks together to release the full potential of the whole church for mission and ministry.

Disciples who Worship

We are called to be whole-life disciples of Christ throughout the week, equipped as a church family through our worship in services, Home Growth Groups and other activities.

Outward not Inward

We are committed to developing and maintaining opportunities in our local community with the aim of engaging, serving and speaking about Christ.

People before Programmes

We are committed to growing deeper relationships, both inside and outside the church family, and showing Christ-like care and compassion to those in need.

Christ above Culture

We must be committed to Jesus Christ above our culture, understanding that our engagement with the world should be shaped by biblical thinking and values.

Preaching with Power

We understand that as God's Word is faithfully taught pointing us to Christ, the Holy Spirit will work in power to change us into the Church He wants us to be.

Global not just Local

We are called to support God's mission particularly our Global Action Partners and the suffering Church through encouragement, prayer and giving.

ST JOHN'S PRE SCHOOL

St John's Pre School has been serving the local community for more than 40 years. They provide pre-school education for children aged 2 years up to school age, meeting every morning and two afternoons, in term time, at St John's Church Centre. St. John's Pre School aims to provide an inclusive and child-centred setting with a safe, caring and stimulating environment in which children can play and discover the world around them. This is done within a Christian environment and ethos that respects the diversity of cultures, races, religions and children of all abilities.

WORSHIP AND PRAYER

The chief end of God's people is to enjoy God and worship him forever. Therefore, worship and prayer are at the heart of the work of the PCC. The PCC ensures that appropriate arrangements are in place for public worship and provides an opportunity for people of all ages to meet for worship and prayer. One practical way this can be expressed is through small group activity across the church.

MISSION AND OUTREACH

The PCC has an important part to play in promoting the mission of our church, amongst the congregation and in the wider community, and members of the PCC demonstrate their commitment to the Christian ethos, through leadership, by example and by witness, in the parish. The PCC is encouraged to develop and maintain the Parish Profile - to review the life of the church and identify mission opportunities. One of the PCC sub-committees is focussed on Outreach, although we have been unable to develop any initiatives during 2020 due to the Pandemic. We encourage every member to be involved in personal evangelism. We held a series of very successful 'Real Lives' events in October 2019. This gave an opportunity to invite people from our community to hear real stories from people who have been changed by Jesus. We plan to hold more of these style events during 2022.

PASTORAL CARE

The PCC and its members have a duty to support their clergy, prayerfully and personally. They have a duty to support the members of the congregation and to extend a welcome to all who visit the church, to members of the church community and to those visiting the church at other times. The church has a duty of pastoral care to all who live in our communities, whether members of the church or not, including visiting the sick and the bereaved and PCC members are expected to take the lead in demonstrating that care.

ACHIEVEMENTS & PERFORMANCE IN THE YEAR:

A detailed report from all areas and activities of the church life is produced and presented to the Church at the Annual Parochial Church Meeting. A copy of this report for April 2020 may be obtained from the Church office (at the address on page 1).

FINANCIAL REVIEW OF THE YEAR

In 2020, St John's surplus was £5,851 (2019: £15,604 deficit). In 2020 total income grew by £19,355 (4.6%) and total expenditure decreased by £2,338 (less than 1%). However, there have been quite significant movements in various categories within these totals compared to the previous year. Within total expenditure, the Diocesan Quota increased by £7,840 (8.8%), Global Action payments to partners increased by £5,342 (8.5%) whereas Utilities decreased by £5,729 (35.5%), Office and administrative costs reduced by £6,515 (14.0%), and Events and Outreach expenditure reduced by £5,333 (67.0%) largely due to the restrictions caused by the Coronavirus Pandemic.

The principal income received by St John's is from the Giving Scheme (standing orders, envelopes & incl. tax on gift aided giving), which in 2020 amounted to £274,223 (2019: £261,186). The fact that this income increased by 5.0% during 2020, despite the uncertainties caused by the Coronavirus Pandemic is extremely encouraging.

The Church building was required to close for a number of months during 2020 and as a result of this Church collections, hall lettings, events, youth and children's incomes decreased substantially by £15,178 (68.7%). This impact was partially recovered by being able to make claims through the Government's Job Retention Scheme for a few of our staff members, which totalled £6,760 for the period.

The finances of St John's Pre-School are necessarily included in the PCC's financial statements, together with the Nursery Education Grant, which is received from Central Government through Dorset County Council. A non-statutory note to the accounts of the Pre-School's notional finances is provided for clarity.

Reserves Policy Statement

St John's PCC Reserve Policy is for the majority of income received in any year to be expended in that year. The PCC deems it prudent to hold a reserve equivalent to 3 months expenditure set at £64,000 for 2020. This reserve is to mitigate against a sudden drop in income, as well as to provide for unforeseen emergency expenditure such as urgent unplanned building works, not covered by insurance.

During 2021, a project to renew the external and internal church lighting is being undertaken. A contribution of £20,000 is being kept in reserves for this purpose. Also, the Building Management Committee has a five year plan (2021-2025) of "capital" building works. For this purpose a further £100,815 is held in reserves.

The PCC also holds a separate reserve for its Pre-School activities. This is set at £40,000 for 2020. This is made up of £20,000 being one term's expenditure; this is in-line with charity commission pre-school guidance. Further Reserves held are: £10,000 in case of a significant reduction in demand for places, particularly due to the current pandemic, and a further £10,000 in case of the need to relocate the Pre-School for a period of time while significant repairs take place to the church hall.

St John's Pre-School Committee makes the management decisions which ensure the efficient running of the Pre-School. This committee will also consider and make recommendations for the approval of the PCC over how any surplus funds above the reserve limit might be managed, once all costs have been covered.

This reserve policy will be reviewed annually.

Risk Management Policy

We believe that St John's Church, Wimborne should be a welcoming and safe environment for all people who come into contact with us whether as employees, members, visitors, children or adults.

The Standing and Building Management Committees have examined the major operational and financial risks that the Church faces and confirm that systems have been established to minimise such risks.

Risk Analysis

Risk management is recognised as an important issue and the major risks to which the Church is exposed, as identified by the trustees, are reviewed annually and systems or procedures established to manage those risks.

The major strategic, business and operational risks identified by the trustees are as follows:

- The safety and well-being of all who visit St John's Church.
- Ongoing risk assessments to ensure that our operations are Covid-19 secure and in line with Government regulations.
- Successful management of business and operational plans.
- Ensuring adequate cover and safeguarding of the Church's assets.

Risk Strategy

The following strategy and actions are used to mitigate the above risks:

- There are Child Protection and Health and Safety policies in place, and there is a designated Fire Protection Policy. A new Health & Safety Policy was presented to the PCC and adopted in November 2017. This is reviewed at least annually and adapted as necessary.
- The Standing Committee and Buildings Management Group members receive regular financial reports and these are also provided at PCC meetings. The information provided is subject to constant review to ensure they meet the needs of St John's Church, Wimborne.
- A revised Safeguarding Policy and Policy statement were approved by the PCC on 25 January 2021. On 16 November 2016, the PCC adopted and supported the implementation of 1) The Church of England, Practise Guidance: Safer Recruitment July 2016 and 2) Diocese of Salisbury – Safeguarding Training, Learning and Development Policy (from 1 July 2016).
- Insurance cover was reassessed in 2008 following inclusion of the Pre-School and a full review was performed in June 2015. The long-term agreement with associated discount has been renewed for another 3 years, expiring in June 2023.

PLANS FOR FUTURE PERIODS

St John's Vision document details the church's aspirations for the next four years summarised as follows:

- To see a deepening of our prayer life that is evidenced in an increase in vitality and numbers at all our Church prayer meetings;
- To see a deepening of our informal hospitality, with more people opening their homes to one another, and particularly to newcomers;
- To see a deepening of Bible reading across the life of the church, including individual, one-to-one and small group Bible studies.
- To see a deeper engagement in preaching, and teaching that is more relevant to the issues that confront disciples of Christ in the world;
- To become disciples who are being transformed by the Holy Spirit so that we become more like Christ and live out our faith with those around us during the week;
- To see the progress of our Home Growth Groups becoming places of both ministry and mission, enabling more people to be involved in service to the community.
- To sow the seed of the Gospel into the lives of the people we meet, through activities for children, youth and adults;
- To see an increase in personal evangelism shown through more testimonies of Gospel conversations and more people being invited to outreach events;
- To train up volunteer leaders in every area of ministry who are capable of assisting in that area, explaining the Gospel and engaging with people's questions.

The Buildings Management Group have an ongoing five year plan of property maintenance priorities across all buildings under the stewardship of St John's PCC. This plan is reviewed at bimonthly Buildings Management Group meetings. As part of this plan there is an ongoing major project being planned to upgrade the main kitchen and renew the internal and external church lighting. The proposed kitchen upgrade will give us new opportunities to expand our hospitality ministries. A recent report highlights some concerns about the safety of the church lighting. Additionally, running costs are high, and it is not flexible enough to enable us to deliver effective ministry.

STRUCTURE, GOVERNANCE & MANAGEMENT

MEMBERSHIP: Members of the PCC are drawn from two sources, those elected at the Annual Parish Church Meeting, and those who are ex officio members. The following are ex officio members:

- All Priests and Deacons licensed to the parish
- Deaconesses and Licensed Lay Workers licensed to the parish
- The churchwardens

- Any person on the electoral roll who is a member of deanery, diocesan or general synod.

Additional members may be co-opted onto the council by the PCC during the course of the year. If you are 16 years old or over, have been on St. John's electoral roll for at least 6 months and are an actual communicant, you can stand for election to the PCC.

PCC DEVELOPMENT GROUPS (COMMITTEES): To assist in the running of the 2020/21 PCC five smaller groups were formed to discuss future plans and activities for St John's Church and to report to the PCC: Discipleship Committee, Outreach Committee, Youth & Children's Work Committee, Global Action Team, Buildings Management Group.

STANDING COMMITTEE: This is the only committee required by law. It also acts as the Finance and Fabric Committee responsible, on behalf of the PCC, for finance and fabric matters and for budgeting for the plans.

CHURCH ATTENDANCE: The number of people who had completed their Electoral Roll forms before the Annual General Meeting (23 September 2020) was 246 (17 April 2019: 208). These are not representative of actual numbers of people attending our Sunday services. We are required to renew the Electoral Roll every 6 years and this was done in 2019.

During 2020 we did not complete a Congregational Poll as it was interrupted by the Coronavirus pandemic. However the numbers for 2020 (2019 Congregational Poll: Total adults 351) taken from our list of church members is as follows:

Adults (18-69)	236
Adults (70+)	111

Total Adults	347
Children (Age 0-10)	46
Youth (Age 11-17)	25

Total Membership	418

Key Management Personnel Remuneration

The trustees are members of the PCC and as such comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the church on a day to day basis. Details of trustees' remuneration are disclosed in note 9 to the accounts.

Induction and Training of Trustees

It is the practice at St John's to provide the booklet "An Introduction for PCC members" after the AGM to the new PCC.

REFERENCE AND ADMINISTRATIVE DETAILS

During the past year the following people have served as members of the Parochial Church Council:

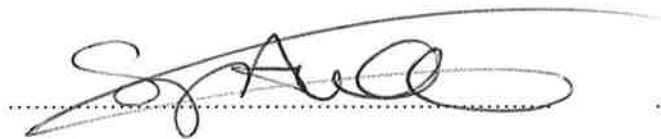
Vicar:	Revd. Peter Breckwoldt (Chairman)
Curate:	Matt Lee
Church Wardens:	James Sharman (resigned 23 September 2020) Stuart Hull Nigel Day (appointed 23 September 2020)
Deputy Church Wardens:	Paula Jones (appointed 23 September 2020) Paul Wareham (appointed 23 September 2020)

Deanery Synod Members: David Morgan (reappointed 23 September 2020)
Nick Elbourne (reappointed 23 September 2020)
Ruth Atkin (resigned 23 September 2020)
Caroline Stephens (resigned 24 January 2020)
John Fleming (appointed 23 September 2020)
James Graham (appointed 23 September 2020)

Elected Members: Jo Beach
Piers Butterfield
Eddie Curry (resigned 23 September 2020)
Max Derrick (appointed 23 September 2020)
Noel Harrison
Ruth Hay
Mike Jones
Paula Jones
Louise Leat (resigned 23 September 2020)
Andrea Long (appointed 23 September 2020)
Richard Ough
Nigel Paton (resigned 23 September 2020)
James Sharman (appointed 23 September 2020)
Paul Wareham (reappointed 23 September 2020)
Clive Wills

Co-opted Members: Steve Cornick (Treasurer)
Keith Loveless (Chair of Building Management)
Gillian Mannouch (Senior Administrator)

Other details of organisations providing banking or professional services are included in the Charity Information pages of this report.



Stuart Hull
Church Warden



Revd Peter Breckwoldt
Vicar

Date: 22 March 2021

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

**TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS TO THE PAROCHIAL
CHURCH COUNCIL OF ST JOHN'S WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2020**

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of the 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:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the applicable Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 applicable Charities (Accounts and Reports) regulations, the Charities Act 2011, and the provision of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

REPORT OF THE INDEPENDENT EXAMINER
TO THE PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts for the PCC for the year ended 31 December 2020, which are set out on pages 13 to 28.

Responsibilities and basis of report

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 have examined your charity's accounts as required under section 145 of the Charities Act 2011 ("the Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Robin Lloyd FCA Partner
Rothmans LLP
Fryern House, 125 Winchester Road
Chandlers Ford, SO53 2DR

DATE 20/4/21

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	2019 £
Income and Endowments from:						
Donations and legacies	3	274,221	142,294	-	416,515	395,297
Investment income	4	55	48	3	106	211
Other trading activities	5	17,280	8,301	-	25,581	27,339
Total Income		291,556	150,643	3	442,202	422,847
Expenditure on						
Church activities	6	293,420	143,116	-	436,536	438,874
Total Expenditure		293,420	143,116	-	436,536	438,874
Net Income Before Gains/(Losses) on Investments		(1,864)	7,527	3	5,666	(16,027)
Net Gains/(Losses) on Investments		-	-	185	185	423
Net Income		(1,864)	7,527	188	5,851	(15,604)
Reconciliation of Funds						
Funds Brought Forward		578,470	820,489	5,908	1,404,867	1,420,471
Total Funds Carried Forward		576,606	828,016	6,096	1,410,718	1,404,867

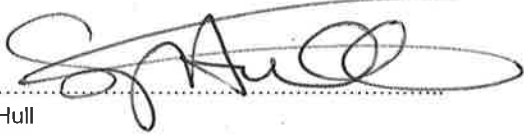
**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

BALANCE SHEET

31 DECEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	11	1,117,484	1,131,683
Investments	12	2,869	2,684
		<u>1,120,353</u>	<u>1,134,367</u>
CURRENT ASSETS			
Bookstall stock	14	584	986
Debtors	15	23,664	26,680
Cash at bank and in hand		286,722	267,371
		<u>310,970</u>	<u>295,037</u>
LIABILITIES: Amounts falling due within one year	16	<u>20,605</u>	<u>24,537</u>
NET CURRENT ASSETS		290,365	270,500
LIABILITIES: Amounts falling after more than one year		-	-
NET ASSETS		<u>1,410,718</u>	<u>1,404,867</u>
FUNDS	13		
Unrestricted - general		576,606	578,470
Restricted		828,016	820,489
Endowment		6,096	5,908
		<u>1,410,718</u>	<u>1,404,867</u>

Approved by the Parochial Church Council on 22 March 2021 and signed on its behalf by:


Stuart Hull
Church Warden


Revd Peter Breckwoldt
Vicar

The notes on pages 16 to 27 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Cash generated from operations	1.	<u>21,911</u>	<u>3,788</u>
Net cash provided by (used in) operating activities		<u>21,911</u>	<u>3,788</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(2,666)	(2,052)
Investment income received		<u>106</u>	<u>211</u>
Net cash provided by (used in) investing activities		<u>(2,560)</u>	<u>(1,841)</u>
 Change in cash and cash equivalents in the reporting period		19,351	1,947
 Cash and cash equivalents at the beginning of the reporting period		267,371	265,424
 Cash and cash equivalents at the end of the reporting period		<u>286,722</u>	<u>267,371</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income /(expenditure) for the reporting period (as per the Statement of Financial Activities)	5,851	(15,604)
Adjustments for:		
Depreciation charges	16,865	17,315
Change in market value of investments	(185)	(423)
Investment income	(106)	(211)
(Increase)/decrease in stock	402	(27)
(Increase)/decrease in debtors	3,016	170
Increase/(decrease) in creditors	(3,932)	2,568
	21,911	3,788

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. CHARITY INFORMATION

The Parochial Church Council of St John's Wimborne is governed by The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules (2020).

The principal address of the PCC is St John's Church, Legg Lane, Wimborne, Dorset, BH21 1LQ.

The PCC is registered with the Charity Commission, registration number 1132016.

The principal activity of the PCC is being the governing body of St John's Wimborne.

2. ACCOUNTING POLICIES

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 accounts 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 accounts 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 except for the valuation of investment assets, which are shown at market value.

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

The presentational currency is £ Sterling.

Funds structure

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (continued)

Income recognition

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Legacies to the PCC are recognised when it is probable that it will be received. Receipt is probable when there has been grant of probate, the executors have established there are sufficient assets in the estate and any conditions attached to the legacy have been met.

Grants are recognised, using the performance model, when the PCC has entitlement to the funds, any performance conditions attached to the grant have been satisfied, receipt of the income is probable and the amount can be measured reliably.

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

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

Gains and Losses on investments and Tangible Fixed Assets

Realised gains or losses are recognised when tangible fixed assets and investments are sold.

Resources used- Grants

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

Activities directly relating to the work of the church

The diocesan quota or parish share is accounted for when payable.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected at any reasonable time. For such inalienable property acquired prior to 2004, there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 2004 are capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight line basis.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
(NEW BOROUGH AND LEIGH ST JOHN)**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES (continued)

All expenditure incurred during the year on consecrated or beneficed buildings, or on the repair of movable church furnishings acquired before January 2005, is written off.

Functional freehold land and buildings are included at cost or valuation and depreciated at 1% of cost or valuation.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated at 20% on written down value. Computer equipment is depreciated over a three year period.

Investments

Investments are valued at market value at the year end date. Unrealised gains or losses are accounted for on revaluation of investments at the year end date.

Current assets

Amounts owing to the PCC at 31 December 2020 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 CBF Church of England Funds or at the bank.

Expenditure recognition

Expenditure relating to the income generation of the charity are all classed as charitable activities.

Expenditure relating to the running of the church building are classed as support costs.

Expenditure relating to the overall running and administration of the church are classed as governance. Governance costs are disclosed within support costs.

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.
- Determining the allocation of support costs to activities. These decisions depend upon whether the costs can be directly attributed to an activity or shared between specific activities. The balance of costs is apportioned between the activities.

Key sources of estimation uncertainty

Tangible fixed assets are depreciated over their useful economic lives taking into account residual values, where appropriate. The actual lives of the assets and residual values may vary depending on a number of factors. Factors affecting the lives of assets include technological innovation and maintenance programmes.

Taxation

The charity is exempt from tax on its charitable activities.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

3. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	2019 £
Gift Aided giving	186,400	500	-	186,900	178,856
Other regular giving	29,034	-	-	29,034	26,925
Income tax recovery	47,051	11,238	-	58,289	55,405
Church collections	1,938	-	-	1,938	6,081
Sundry donations	7,958	-	-	7,958	5,612
Youth & children's	1,590	-	-	1,590	4,548
Mission giving	-	43,068	-	43,068	33,990
Appeals	-	19,836	-	19,836	18,244
Grants	-	67,652	-	67,652	60,636
Legacies	250	-	-	250	5,000
	<u>274,221</u>	<u>142,294</u>	<u>-</u>	<u>416,515</u>	<u>395,297</u>

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	2019 £
Interest Received	55	48	3	106	211
	<u>55</u>	<u>48</u>	<u>3</u>	<u>106</u>	<u>211</u>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	2019
	£	£	£	£	£
Fees weddings etc	1,600	-	-	1,600	990
Pre School	-	7,587	-	7,587	10,789
Bookstall	559	-	-	559	815
Sundries	8,487	-	-	8,487	277
Lettings	2,060	-	-	2,060	5,494
Ministry/events/hospitality receipts	1,331	-	-	1,331	5,974
Employers allowance	3,243	714	-	3,957	3,000
	17,280	8,301	-	25,581	27,339

6. EXPENDITURE ON CHURCH ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	2019
	£	£	£	£	£
Global Action	-	68,101	-	68,101	62,759
Vicar & curate expenses	2,936	552	-	3,488	4,040
Ministry workers	61,130	-	-	61,130	58,113
Diocesan Quota	96,510	-	-	96,510	88,670
Building works	12,986	-	-	12,986	13,595
Hospitality	326	-	-	326	1,168
Outreach	1,651	-	-	1,651	4,108
Ministry	3,106	-	-	3,106	2,226
Youth and children	8,120	-	-	8,120	11,321
Donations	8,096	-	-	8,096	4,794
Music and tapes	1,777	-	-	1,777	1,530
Bookstall purchases	503	-	-	503	746
Pre School expenses	-	9,147	-	9,147	9,742
Pre School workers	-	64,686	-	64,686	61,391
34 Churchill Road	-	-	-	-	-
Training	299	-	-	299	1,596
Messy Church	279	-	-	279	874
Ministry & events expenses	981	-	-	981	3,857
Sundries	1,602	-	-	1,602	925
Support costs (note 7)	93,118	630	-	93,748	107,419
	293,420	143,116	-	436,536	438,874

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

7. SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	2019 £
Support costs					
Cleaner & cleaning costs	10,715	-	-	10,715	12,276
Utilities	10,394	-	-	10,394	16,123
Maintenance	7,480	-	-	7,480	6,978
Depreciation	16,295	570	-	16,865	17,315
Insurance	4,702	-	-	4,702	4,591
IT	3,681	-	-	3,681	3,710
Governance costs	-	-	-	-	-
Office costs	4,870	60	-	4,930	7,388
Accountancy costs	3,606	-	-	3,606	3,126
Co-ordination and administrative costs	31,375	-	-	31,375	35,912
	93,118	630	-	93,748	107,419

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

8. NET EXPENDITURE

	2020	2019
	£	£
Independent examiners remuneration	2,160	2,233
Depreciation - owned assets	16,865	17,315

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	153,079	151,165
Social security costs	6,645	6,670
	<u>159,724</u>	<u>157,835</u>

Average number of employees	15	15
Gross salaries paid to members of the PCC	15,147	16,732

There are no employees with emoluments of £60,000 or over.

No expenses were paid to PCC members, with the exception of expenses paid to the Vicar and the Curate, which are disclosed on page 20 of these accounts.

Payments of £4,908 (2019: £2,391) were made to RLM Architects for services undertaken during the year; a firm in which PCC member Keith Loveless is a director.

No other payments were made for services provided by trustees except as stated above.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

10. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	268,450	126,847	-	395,297
Investment income	159	49	3	211
Other trading activities	15,965	11,374	-	27,339
Total Income	284,574	138,270	3	422,847
Expenditure on				
Church activities	303,278	135,596	-	438,874
Total Expenditure	303,278	135,596	-	438,874
Net Income Before Gains/(Losses) on Investments	(18,704)	2,674	3	(16,027)
Net Gains/(Losses) on Investments	-	-	423	423
Net Movement in Funds	(18,704)	2,674	426	(15,604)
Reconciliation of Funds				
Funds Brought Forward	597,174	817,815	5,482	1,420,471
Total Funds Carried Forward	578,470	820,489	5,908	1,404,867

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Freehold land & buildings £	Equipment fixtures £	Total £
COST				
At 1 January 2020	42,959	1,256,938	83,621	1,383,518
Additions	-	-	2,666	2,666
Disposals	-	-	-	-
At 31 December 2020	42,959	1,256,938	86,287	1,386,184
DEPRECIATION				
At 1 January 2020	42,162	141,577	68,096	251,835
Charge for year	658	12,569	3,638	16,865
Disposals	-	-	-	-
At 31 December 2020	42,820	154,146	71,734	268,700
NET BOOK VALUE				
At 31 December 2020	139	1,102,792	14,553	1,117,484
At 31 December 2019	797	1,115,361	15,525	1,131,683

The freehold land and buildings comprise St John's Church Centre, 71 Leigh Road which was purchased in 2004, 6 Bourne Court which was purchased in February 2013 and 34 Churchill Road which was purchased in January 2014. The gross book value of the Church Centre, 71 Leigh Road, 6 Bourne Court and 34 Churchill Road is included at cost.

All freehold land and buildings included in the accounts have been depreciated at 1% of cost or valuation.

12. INVESTMENTS

	2020 £	2019 £
140 shares in the CBF's Investment Fund at valuation	2,869	2,684
	2,869	2,684

Historical cost at 31 December 2020 is unknown.

13. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	2019 £
Fixed assets	388,520	728,964	2,869	1,120,353	1,134,367
Net current assets	188,086	99,052	3,227	290,365	270,500
Fund balance	576,606	828,016	6,096	1,410,718	1,404,867

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

14. BOOKSTALL STOCK

Bookstall stocks are included at selling price.

15. DEBTORS

	2020	2019
	£	£
Income tax refunds	22,450	24,954
Other debtors	1,214	1,726
	<u>23,664</u>	<u>26,680</u>

Income tax refunds include restricted funds of £11,238 (2019: £11,077).

16. LIABILITIES: Amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	20,605	24,537
Parishioner loans to purchase Bourne Court	-	-
Salisbury DBF loan	-	-
	<u>20,605</u>	<u>24,537</u>

17. FUND DETAILS

The restricted funds comprise the following:-

- The Marion Treweeke Fund- for sponsorship of missionaries.
- Church Centre Fund- which now includes the cost of the church centre.
- Global Action Fund- raising and making grants to support mission work.
- Build4Life Fund- which includes the cost of building work carried out.
- St John's Pre School- for use in Pre School activities.
- St John's 100 Fund for Young People - support for young people training in Christian Ministry.
- Bourne Court - raising funds for purchase of property

The Global Action Fund account is attached.

The endowment funds comprise the following:

- Olive Beale Fund- for churchyard upkeep
- F Newman Fund- for Sunday Schools

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

18. SUMMARY OF RESTRICTED FUND MOVEMENTS

	2019 Brought Forward £	Net movement in funds £	2020 Carried Forward £
Marion Treweeke	1,164	(551)	613
Global Action	40,755	5,856	46,611
Olive Beale	3,224	3	3,227
F Newman	2,684	185	2,869
St John's Pre School	51,388	1,597	52,985
St John's 100 Fund for Young People	500	625	1,125
Bourne Court	120,964	-	120,964
	<u>220,679</u>	<u>7,715</u>	<u>228,394</u>
 Church Centre	 390,074	 -	 390,074
Build4Life	215,644	-	215,644
	<u>826,397</u>	<u>7,715</u>	<u>834,112</u>

Net movement in restricted funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Marion Treweeke	1	(552)	-	-	(551)
Global Action	74,017	(68,161)	-	-	5,856
Olive Beale	3	-	-	-	3
F Newman	-	-	-	185	185
St John's Pre School	76,000	(74,403)	-	-	1,597
St John's 100 Fund for Young People	625	-	-	-	625
Bourne Court	-	-	-	-	-
	<u>150,646</u>	<u>(143,116)</u>	<u>-</u>	<u>185</u>	<u>7,715</u>
 Church Centre	 -	 -	 -	 -	 -
Build4Life	-	-	-	-	-
	<u>150,646</u>	<u>(143,116)</u>	<u>-</u>	<u>185</u>	<u>7,715</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

19. COMPARATIVE SUMMARY OF RESTRICTED FUND MOVEMENTS

	2018 Brought Forward £	Net movement in funds £	2019 Carried Forward £
Marion Treweeke	1,844	(680)	1,164
Global Action	37,763	2,992	40,755
Olive Beale	3,221	3	3,224
F Newman	2,261	423	2,684
St John's Pre School	51,176	212	51,388
St John's 100 Fund for Young People	350	150	500
Bourne Court	120,964	-	120,964
	<u>217,579</u>	<u>3,100</u>	<u>220,679</u>
 Church Centre	 390,074	 -	 390,074
Build4Life	215,644	-	215,644
	<u>823,297</u>	<u>3,100</u>	<u>826,397</u>

Net movement in restricted funds, included above as follows:

	Incoming resources £	Outgoing resources £	Transfers £	Gains & losses £	Net Movement £
Marion Treweeke	1	(681)	-	-	(680)
Global Action	65,811	(62,819)	-	-	2,992
Olive Beale	3	-	-	-	3
F Newman	-	-	-	423	423
St John's Pre School	72,058	(71,846)	-	-	212
St John's 100 Fund for Young People	400	(250)	-	-	150
Bourne Court	-	-	-	-	-
	<u>138,273</u>	<u>(135,596)</u>	<u>-</u>	<u>423</u>	<u>3,100</u>
 Church Centre	 -	 -	 -	 -	 -
Build4Life	-	-	-	-	-
	<u>138,273</u>	<u>(135,596)</u>	<u>-</u>	<u>423</u>	<u>3,100</u>