



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:

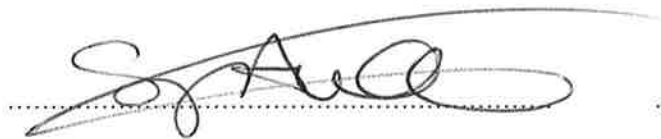
Vicar:	Revd. Peter Breckwoldt (Chairman)
Curate:	Matt Lee
Church Wardens:	James Sharman (resigned 23 September 2020) Stuart Hull Nigel Day (appointed 23 September 2020)
Deputy Church Wardens:	Paula Jones (appointed 23 September 2020) Paul Wareham (appointed 23 September 2020)

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
(NEW BOROUGH AND LEIGH ST JOHN)**

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
	274,221	142,294	-	416,515	395,297

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	2019 £
Interest Received	55	48	3	106	211
	55	48	3	106	211

**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

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

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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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.

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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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 £	Total Funds 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>

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, WIMBORNE
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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>