



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:

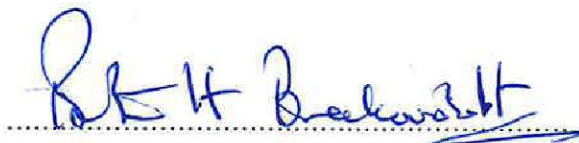
Vicar:	Revd. Peter Breckwoldt (Chairman)
Associate Minister:	Matt Lee (appointed 1 July 2022)
Church Wardens:	Stuart Hull Nigel Day
Deanery Synod Members:	David Morgan Nick Elbourne John Fleming James Graham
Elected Members:	David Bennett (appointed 27 April 2022) Lisa Buttler (resigned 27 April 2022) 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)**

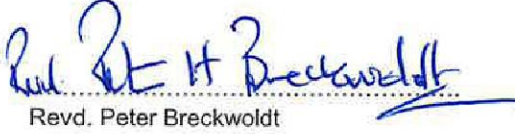
BALANCE SHEET

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

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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
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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
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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

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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
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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.

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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
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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>