

# 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

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**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 23<sup>rd</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
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
<b>Total income and endowments</b>		<b>359,477</b>	<b>152,364</b>	<b>61</b>	<b>511,902</b>	<b>536,479</b>
<b>EXPENDITURE ON:</b>						
Charitable activities	7	368,153	160,045	-	528,198	519,284
<b>Total expenditure</b>		<b>368,153</b>	<b>160,045</b>	<b>-</b>	<b>528,198</b>	<b>519,284</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>272</b>	<b>272</b>	<b>(386)</b>
<b>Net income/(expenditure)</b>		<b>(8,676)</b>	<b>(7,681)</b>	<b>333</b>	<b>(16,024)</b>	<b>16,809</b>
<b>Transfers between funds</b>	16	366,384	(366,384)	-	-	-
<b>Net movement in funds</b>		<b>357,707</b>	<b>(374,064)</b>	<b>333</b>	<b>(16,024)</b>	<b>16,809</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		565,560	828,896	6,133	1,400,589	1,383,780
<b>Total funds carried forward</b>	16	<b>923,267</b>	<b>454,832</b>	<b>6,466</b>	<b>1,384,565</b>	<b>1,400,589</b>

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 £
<b>FIXED ASSETS</b>						
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>
<b>CURRENT ASSETS</b>						
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
		216,095	104,920	3,301	324,315	332,125
<b>CREDITORS: Amounts falling due within one year</b>	14	(12,134)	(11,312)	-	(23,446)	(28,330)
<b>Net current assets / (liabilities)</b>		<u>203,961</u>	<u>93,608</u>	<u>3,301</u>	<u>300,869</u>	<u>303,795</u>
<b>Total assets less current liabilities</b>		<u>923,267</u>	<u>454,832</u>	<u>6,466</u>	<u>1,384,565</u>	<u>1,400,589</u>
<b>TOTAL NET ASSETS</b>		<u>923,267</u>	<u>454,832</u>	<u>6,466</u>	<u>1,384,565</u>	<u>1,400,589</u>
<b>FUND BALANCES</b>						
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 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>(18,405)</u>	<u>38,453</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		3,872	927
Purchase of property, plant and equipment		<u>(3,966)</u>	<u>(9,380)</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>(94)</u>	<u>(8,453)</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>(18,499)</u>	<u>30,000</u>
<b>Cash and equivalents at the beginning of the year</b>	b	<u>311,103</u>	<u>281,103</u>
<b>Cash and cash equivalents at the end of the year</b>	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 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	(16,024)	16,809
<b>Adjustments for:</b>		
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
<b>Net cash provided by (used in) operating activities</b>	<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
<b>Total cash and cash equivalents</b>	<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
	£	£
<b>Falling due within one year:</b>		
Trade debtors		
Tax recoverable	29,076	20,900
Other debtors	475	122
Prepayments and accrued income	2,160	-
<b>Total debtors</b>	<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 funds	Endowment funds	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>				
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2022 £
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
		£	£	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>											
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
<b>Total income and endowments</b>		<b>359,477</b>	<b>-</b>	<b>152,364</b>	<b>61</b>	<b>511,902</b>	<b>378,733</b>	<b>-</b>	<b>157,734</b>	<b>12</b>	<b>536,479</b>
<b>EXPENDITURE ON:</b>											
Charitable activities:	7	360,099	8,054	160,045	-	528,198	370,250	-	149,034	-	519,284
<b>Total Expenditure</b>		<b>360,099</b>	<b>8,054</b>	<b>160,045</b>	<b>-</b>	<b>528,198</b>	<b>370,250</b>	<b>-</b>	<b>149,034</b>	<b>-</b>	<b>519,284</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(386)</b>	<b>(386)</b>
<b>Net income/(expenditure)</b>		<b>(622)</b>	<b>(8,054)</b>	<b>(7,681)</b>	<b>333</b>	<b>(16,024)</b>	<b>8,483</b>	<b>-</b>	<b>8,700</b>	<b>(374)</b>	<b>16,809</b>
<b>Transfers between funds</b>	16	<b>(344,950)</b>	<b>711,333</b>	<b>(366,384)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(345,572)</b>	<b>703,279</b>	<b>(374,064)</b>	<b>333</b>	<b>(16,024)</b>	<b>13,483</b>	<b>-</b>	<b>3,700</b>	<b>(374)</b>	<b>16,809</b>
<b>Reconciliation of funds:</b>											
Total funds brought forward		565,560	-	828,896	6,133	1,400,589	552,077	-	825,196	6,507	1,383,780
<b>Total funds carried forward</b>	16	<b>219,988</b>	<b>703,279</b>	<b>454,832</b>	<b>6,466</b>	<b>1,384,565</b>	<b>565,560</b>	<b>-</b>	<b>828,896</b>	<b>6,133</b>	<b>1,400,589</b>