

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

England & Wales · Charity number 1132121

Details

Other names ST LEONARD'S & ST PAUL'S PCC, BURSLEDON

Status Registered

Legal form Previously excepted

Registered 2009-10-14

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

Contact

Address St. Pauls Church
Church Office
Chamberlayne Road
Bursledon
Southampton
SO31 8DT

Phone 02380406866

Email office@bursledonparish.org

Website <http://bursledonparish.org/>

Activities

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

Activities: Offer inspiring, biblically based worship and teaching. Offer small groups where people can meet regularly to grow in their Christian faith through study, prayer and support. Offer a ministry among youth, children and families that supports and encourages them to reach their full potential in Jesus. To seek opportunities to serve the community and work creatively with partner agencies.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£186,911	£184,134	-	-
2023-12-31	£232,018	£186,944	-	-
2022-12-31	£175,404	£176,766	-	-
2021-12-31	£165,244	£164,567	-	-
2020-12-31	£154,226	£166,319	-	-

Trustees

Name	Role	Appointed
Rev JOHN PAWSON	Chair	2018-07-12
Andrew John Milchard		2024-04-28
Ann Ashburn		2026-04-26
Anthony Houston		2026-04-26
Corrina Bishop		2026-04-26
DIANE ANDERSON		2024-04-28
Jacqueline Bevis		2024-04-28
John Nisbet		2026-04-26
LINDA BURT		2018-04-17
Mark Andrew Aston		2026-04-26
Nicholas Hiscock		2024-04-28
Patricia Martin		2026-04-26
Rachel Emily Joy Westhorpe		2025-04-27
Rob Sanders		2019-04-01
Sarah Nisbet		2024-04-28
Timothy Brook		2026-04-26

Accounts

Bursledon Parish

**The Church Office,
St. Paul's Church, Chamberlayne Road, Bursledon, SO31 8DT**

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2024



Priest in Charge

Rev John Pawson
The Vicarage,
School Road
Bursledon
SO31 8BW

Bank

Lloyds Bank

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Chandlers Ford
Eastleigh
SO53 3DA

Registered Charity Number 1132121
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF BURSLEDON
FOR THE YEAR ENDED 31ST DECEMBER 2024

Administrative information

Bursledon Parish is part of the Diocese of Winchester within the Church of England and has two Church buildings – St Leonard's in Church Lane and St. Paul's in Chamberlayne Road. The correspondence address is The Church Office, St. Paul's Church, Chamberlayne Road, Bursledon, SO31 8DT.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission Number 1132121.

PCC members who have served from 1st January 2024 until the annual meeting in April 2025 were:

	Names	Notes	From	To
Incumbent				
	The Reverend John Pawson	Chairman	12 July 2018	
Wardens				
	Linda Burt	Deputy Co-Chair	APCM 2018	
	Bernadette Taylor	Deputy Co-Chair	APCM 2022	2025
Deanery Synod Representatives (Specific 3-year term – currently 2023 – 2026)				
	Scott Neale		APCM 2023	2026
	Robert Sanders		APCM 2023	2026
Elected PCC Members (12 allowed)				
	Diane Anderson		APCM 2024	2027
	Jennie Bentley		APCM 2024	2027
	Jackie Bevis		APCM 2024	2027
	Rhiannon Brook		APCM 2024	2027
	Nick Hiscock		APCM 2024	2027
	Andrew Milchard		APCM 2024	2027
	Sarah Nisbet		APCM 2024	2027
	Hilary Bax		APCM 2023	2026
	Emily McColm	<i>Resigned</i>	APCM 2023	APCM 2025
	Rachel Oliver		APCM 2023	2026
	John Plain		APCM 2022	2025
	Lynne Watts		APCM 2022	2025

PCC Treasurer: Rachel Oliver

PCC Secretary:

Vacant
Ros Plain retired July'24

Staff Team:

Licensed Lay

Minister: Peter Taylor
 Administrator: Diane Anderson
 Churchwarden: Linda Burt

Children, Youth & Families

Worker (CYF): Suzanne Houston
 Youth Worker: Alice Street
 Churchwarden: Bernadette Taylor

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The full PCC hold a minimum of 6 business meetings each year. Committees met between meetings and deliberations were reported to the PCC in written form or delivered verbally for discussion where necessary. Some committee meetings were held remotely, using Zoom, but PCC meetings in person.

Objectives and Activities

Bursledon PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical (see details in reports below and APCM Reports Booklet). It also has maintenance responsibilities for the two church buildings.

Achievements and Performance

Church attendance

Across the year the **average** Sunday attendance was approx. 87 adults and 14 children. As usual this number increased at festivals and for events such as Baptisms, Remembrance and Christingles.

2025 is a year when a new Electoral Roll is created. It is renewed every 6 years which means everyone comes off the register and has to re-apply. At 2 April 2024 there were 179 people on the Roll

Registration was open between 17 February & 31 March 2025. The new roll will be available from 3rd April 2025 and will be displayed at both churches and on our website.

At 1 April 2025 the Electoral Roll consists of 126 people.

Application Forms to join the Electoral Role are available from St Leonard's & St Paul's Church and from our website. <https://bursledonparish.org/church-life/apcm/>

Review of the year

In 2024 we have continued to make progress in many of our ministries, and as Sunday attendance continues to rise slowly our services are full of joy, faith and hope. We remain extremely grateful to all those who serve in our many volunteer teams to ensure that our worship, fellowship and outreach is alive with the love and welcome of Jesus.

Projects that have been particularly noteworthy this year and reflect considerable work input are;

The launch of the Early Intervention (TLG) programme, which is a coaching initiative aimed at supporting vulnerable or struggling children in our Junior school, with volunteer coaches from within the church family.

A complete overhaul of our Safeguarding systems in line with the Winchester Diocese and Church of England's best practice. This will continue to be a focus for our efforts, and we are very grateful for the support and co-operation of all our volunteers in recognising the importance of the greater levels of scrutiny and attention to detail as we continue to rely on the goodwill and hard work of every volunteer.

Solar Panel Installation at St Paul's church – the PCC saw the opportunity both to reduce our carbon footprint and to reduce our long-term energy costs. In April 2024 the solar panels were installed costing around £30,000 incl. VAT – an amount we expect to claw back in reduced electricity bills, within 7-9 years, while the system should operate well for at least 20 years.

Organ Refurbishment at St Leonards Church costing approx. £25,000 is nearing completion as I write in March'25. The parish has been very active in fundraising, and with the assistance of many donations – large and small - we have raised most of the funds needed to complete this project.

Make Lunch (Holiday Hunger ministry - TLG) – we started this ministry in Feb 2020 and one lady came with her daughter – by the end of 2024 we were seeing 25-30 (adults + children) in the family room, and a second room for adults in the community, attracting another dozen or so neighbours. A real testament to the commitment, resilience and warm welcome of the Make Lunch team.

It has been another exciting year in our Children, Youth and Families (CYF) ministries, with Messy Church being particularly well attended throughout the year, supplemented by joyful Holiday Club and Light Party events. Secondary aged youth have benefitted from our regular Youth groups on Sundays and mid-week, plus opportunities for residential times away focussed on growing in faith and having fun together.

It has been a real joy to see the Youth Band growing in confidence and competence as they play regularly at All-Age services at St Pauls. And a similar blessing as young people have stepped into 'young-leader' roles

with our primary-aged groups and events. A lunchtime Christian Union is now firmly embedded on both Weds and Thurs at Hamble school and a similar CU at Bursledon Federation is slowly getting established.

Finally, I would personally like to thank everyone who works with such willingness, joy and dedication, in their service of the Lord and the parish here. Your commitment to the mission is so greatly appreciated.

Financial Review

Total receipts for the year on all funds were **£186,911**. This included restricted donations towards the St Leonards' Organ Fund of £6,618, and a further £10,000 Legacy received into the St Leonard's Fabric Fund. Other Income has increased slightly overall (due to interest received), against the previous year.

Expenditure (excluding depreciation) has risen by £17,381 this year. Of which, Church Maintenance costs include: the Initial instalment of £12k for the Organ refurbishment; and approx. £8k for tree maintenance in St Leonard's Churchyard. Staff salary costs increased by £6.6k - representing a percentage increase roughly in-line with inflation.

In total, **£184,134** (excluding depreciation) was spent to provide the Christian ministry throughout the parish and overseas, this includes the contribution of £50,087 to the Common Mission Fund (£5k less than in '23 – CMF is paid to the Diocese and in the main provides for stipends and housing for the clergy).

The net result for the year 2024 was an operating **Surplus of £2,777**, before the annual depreciation write-down of assets of **£30,624**.

After depreciation, the total fund(s) balance carried forward on 31st December 2024 was £696,091 a decrease of £27,847 from the balances brought forward on 1st January 2024.

Reserves Policy

At the end of 2024 the following fund balances remain:

Children, Youth and Families	£6,745	Bukedi	Closed
Youth Worker – Designated	£7,098	St Pauls fabric fund	£0
Youth Worker – Restricted	£0	St Leonards fabric fund	£12,533
Parish Discretionary Fund	£280	Transforming Lives for Good	£1,319
Organ Fund	£12,443	Unrestricted Fund (Reserves)	£133,668

The PCC operates the following reserves policy; 'The PCC will hold a minimum of 4 months of operating costs in Unrestricted Reserves, with the aim of holding 6 months operating costs.' Our operating costs for 2024, were **£184,134**; requiring an unrestricted reserve between £61,378 (4 months) and £92,067 (6 months).

Going forward through 2025, Common Mission Fund is confirmed at £48,638 and our Income pretty steady, thanks to the faithful and generous giving of our congregations.

Our salary costs will increase again this year as we stay just above the NLW for most of our employees; though the much-publicised Employers NI increases will not affect us. Other costs continue to rise, but we will also enjoy a full year's benefit in electricity savings, from the Solar Installation at St Paul's. The final instalment of the Organ refurbishment project will be due around May, and with the generous donations we've received, this should only require a small contribution from unrestricted reserves.

Approved by the PCC on 31 March 2024 and signed on their behalf by John Pawson (Vicar) and Linda Burt (PCC Lay Chair).

.....
Rev. John Pawson (Vicar)

.....
Linda Burt (PCC Lay Chair)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ST LEONARD'S & ST PAUL'S PCC, BURSLEDON

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of Bursledon for the year ended 31 December 2024, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the '2011 Act').

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants
7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Dated: 01-Apr-2025

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
INCOME					
Donations and legacies	3	125,579	39,078	164,657	217,788
Charitable activities	3	12,039	452	12,491	11,152
Investment income	3	8,883	90	8,973	2,951
Other income	3	715	75	790	127
Total income		147,216	39,695	186,911	232,018
EXPENDITURE					
Charitable activities	4	166,489	48,269	214,758	186,944
Total expenditure		166,489	48,269	214,758	186,944
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		(19,273)	(8,574)	(27,847)	45,074
Transfers between funds	11	5,102	(5,102)	-	-
NET MOVEMENT IN FUNDS		(14,171)	(13,676)	(27,847)	45,074
FUND BALANCES AT 1 JANUARY 2024		208,511	515,427	723,938	678,864
FUND BALANCES AT 31 DECEMBER 2024	11	194,340	501,751	696,091	723,938

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

BALANCE SHEET AS AT 31 DECEMBER 2024

Charity number: 1132121

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	7		522,005		521,330
CURRENT ASSETS					
Debtors	8	5,454		2,533	
Cash at bank and in hand	9	171,017		206,442	
		<u>176,471</u>		<u>208,975</u>	
CREDITORS: amounts falling due within one year:	10	<u>(2,385)</u>		<u>(6,367)</u>	
NET CURRENT ASSETS			174,086		202,608
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>696,091</u>		<u>723,938</u>
FUNDS					
Unrestricted	11		133,668		159,432
Designated	11		60,672		49,079
Restricted	11		501,751		515,427
TOTAL FUNDS			<u>696,091</u>		<u>723,938</u>

Signed on behalf of the PCC by:

.....

Trustee

Date:

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit organisation.

(b) Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions as to 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 are those funds that must be spent on restricted purposes and the details of the funds held and restrictions are provided in note 11.

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable income**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Investment income**

Dividends and interest are accounted for when receivable.

- **Other income**

Other income is accounted for when receivable.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

(e) Tangible Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value of each asset over its expected useful life as follows:

Land	Nil.
Freehold Property	2% per annum on cost.
Fittings and Equipment	33% Straight line

Included in the Freehold Property is the church, which is the property of the PCC but within the deeds of the property there is a caveat that should the church be sold then the Diocese of Winchester reserves the right to direct the way the proceeds are invested.

(f) Operating Leases

Payments under operating leases are charged to the profit and loss account as they are incurred.

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(h) Basic financial instruments

The church only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 14 October 2009 with the Charity Commission in England and Wales. The registered number is 1132121.

The registered office of the charity is St Pauls Church, Church office, Chamberlayne Road, Bursledon, Southampton, SO31 8DT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

3 INCOME	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
DONATION AND LEGACIES				
Planned giving	95,988	8,905	104,893	109,075
Income tax recoverable	23,457	2,363	25,820	27,373
Legacies	826	11,104	11,930	60,299
	<u>120,271</u>	<u>22,372</u>	<u>142,643</u>	<u>196,747</u>
 Collections (open plate) at all services	 3,738	 -	 3,738	 1,632
Grants	-	600	600	100
 Sundry donations	 1,570	 16,106	 17,676	 19,309
 Total income from donors	 <u>125,579</u>	 <u>39,078</u>	 <u>164,657</u>	 <u>217,788</u>
 INCOME FROM CHARITABLE ACTIVITIES				
Room use donations	7,912	-	7,912	7,664
Service fees	3,604	-	3,604	3,488
Event income	523	452	975	-
	<u>12,039</u>	<u>452</u>	<u>12,491</u>	<u>11,152</u>
 INVESTMENT INCOME				
Interest received	7,743	90	7,833	1,944
Rent receivable	1,140	-	1,140	1,007
	<u>8,883</u>	<u>90</u>	<u>8,973</u>	<u>2,951</u>
 OTHER INCOME				
Other income	715	75	790	127
 TOTAL INCOME	 <u>147,216</u>	 <u>39,695</u>	 <u>186,911</u>	 <u>232,018</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
GRANTS				
Other charitable giving	9,230	841	10,071	7,639
	9,230	841	10,071	7,639
DIRECT CHURCH ACTIVITIES				
Diocesan Quota	50,087	-	50,087	55,046
Church running expenses	3,907	643	4,550	5,578
Salaries (note 6)	56,404	11,807	68,211	61,599
Training	214	317	531	-
Church maintenance	13,766	12,813	26,579	8,957
Power and utilities	8,830	-	8,830	14,644
Youth, training and support groups	70	926	996	444
TLG expenses	-	888	888	954
Depreciation	12,346	18,278	30,624	20,191
Sundry expenditure	1,945	1,721	3,666	4,695
	147,569	47,393	194,962	172,108
CHURCH AND OFFICE ADMINISTRATION				
Photocopying and stationery	432	-	432	1,188
Telephone	2,551	35	2,586	876
Insurance	3,805	-	3,805	3,483
Subscriptions	1,102	-	1,102	-
Independent examination and accountancy	1,800	-	1,800	1,650
	9,690	35	9,725	7,197
TOTAL EXPENDITURE	166,489	48,269	214,758	186,944

5 GRANTS

Grants and donations totalled £10,071 (2023: £7,639). No donations were made to institutions that totalled more than £1,000.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

6 STAFF COSTS	2024 £	2023 £
Wages and salaries	65,541	59,195
Pension	2,670	2,404
	68,211	61,599

The average number of staff employed during the year was 4 (2023: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

No members of key management personnel were paid on an employed basis during this, or the prior, year. The role of Vicar is not paid directly by the church, and the Church Wardens (x2) are unpaid posts.

During the year or the prior year no trustees received any emolument, were paid any expenses or were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £2,670 (2023: £2,404) were paid by the charity and are included in the SOFA. There were no outstanding contributions payable at the end of this year or the prior year.

7 TANGIBLE ASSETS	Fittings & Equipment £	Church Centre £	Meeting Room £	Land £	Total £
COST					
At beginning of year	143,551	913,907	41,000	11,000	1,109,458
Additions	31,299	-	-	-	31,299
Disposals	(1,697)	-	-	-	(1,697)
At end of year	173,153	913,907	41,000	11,000	1,139,060
DEPRECIATION					
At beginning of year	141,365	427,198	19,565	-	588,128
Charge for year	11,526	18,278	820	-	30,624
Disposals	(1,697)	-	-	-	(1,697)
At end of year	151,194	445,476	20,385	-	617,055
NET BOOK VALUE					
At end of year	21,959	468,431	20,615	11,000	522,005
At beginning of year	2,186	486,709	21,435	11,000	521,330

The freehold property of the Church Centre (St Paul's) is held by the Winchester Diocesan Board of Finance as custodian trustees on behalf of the Bursledon Parochial Church Council. The land may only be used for ecclesiastical purposes relating to the Parish. In the event of a sale, the proceeds must be applied for an ecclesiastical purpose but this could relate to the whole of the Diocese of Winchester.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

8 DEBTORS	2024	2023
	£	£
Trade debtors	1,066	-
Income tax recoverable	1,192	1,906
Other debtors	3,196	627
	<u>5,454</u>	<u>2,533</u>
9 CASH AT BANK AND IN HAND	2024	2023
	£	£
Cash at bank and in hand	28,726	75,265
Deposit accounts	142,291	131,177
	<u>171,017</u>	<u>206,442</u>
10 CREDITORS: amounts falling due within one year	2024	2023
	£	£
Accruals	1,680	1,560
Other creditors	705	4,807
	<u>2,385</u>	<u>6,367</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURESLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

11 MOVEMENT IN FUNDS	Balance at 1 Jan 2024 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2024 £
Restricted funds					
Capital fund	486,709	-	(18,278)	-	468,431
Children, youth and families (CYF)	4,129	5,612	(2,996)	-	6,745
Parish Discretionary Fund	1,082	39	(841)	-	280
St Pauls fabric fund	86	-	(86)	-	-
St Leonards fabric fund	375	19,368	(472)	(6,738)	12,533
Transforming Lives for Good	2,065	758	(1,504)	-	1,319
Organ Restoration	18,111	6,618	(12,286)	-	12,443
Youth Worker '22-'24	2,870	7,300	(11,806)	1,636	-
	515,427	39,695	(48,269)	(5,102)	501,751
Designated funds					
Capital fund	34,621	-	(12,346)	31,299	53,574
Children, youth and families (CYF)	14,458	-	(5,724)	(1,636)	7,098
	49,079	-	(18,070)	29,663	60,672
Other unrestricted funds	159,432	147,216	(148,419)	(24,561)	133,668
Total funds	723,938	186,911	(214,758)	-	696,091

The restricted funds are established for the following purposes:

Capital fund	to reflect the carrying value (i.e. historic cost less depreciation) of the Church building as stated within tangible fixed assets.
Children, youth and families	to fund the resources of the Children's Youth and Family work.
Parish Discretionary Fund	to support the Parish Home mission at the discretion of the PCC.
St Pauls fabric fund	to fund activities for the maintenance of the St. Paul's building.
St Leonards fabric fund	to fund activities for the maintenance of the St. Leonard's Church. Transfer is capital expenditure of restricted income received towards solar panel installation at St Leonards.
Bukedi	'Bukedi Diocese in Uganda – these funds predominantly support the training of students at the Papa Keith Vocational Institute (PKVI).
Transforming Lives for Good	to fund the Transforming Lives for Good activity.
Organ Restoration	to fund the restoration of the organ.
Youth Worker '22-'24	to fund a youth worker.
Designated Capital fund	reflects the carrying value (i.e. historic cost less depreciation) of tangible fixed assets, except for the Church building which is included in restricted funds.
Designated Children, youth and families	to fund a part time paid youth worker.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

12 ANALYSIS OF FUNDS

	Restricted funds	Unrestricted funds	Total
	£	£	£
<i>Fund balances as at 31 December 2024 are represented by:</i>			
Tangible fixed assets	468,431	53,574	522,005
Current assets	33,320	143,151	176,471
Current liabilities	-	(2,385)	(2,385)
	501,751	194,340	696,091

	Restricted funds	Unrestricted funds	Total
	£	£	£
<i>Fund balances as at 31 December 2023 are represented by:</i>			
Tangible fixed assets	486,709	34,621	521,330
Current assets	28,718	180,257	208,975
Current liabilities	-	(6,367)	(6,367)
	515,427	208,511	723,938

13 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2023 £
Restricted funds					
Capital fund	504,987	-	(18,278)	-	486,709
Bukedi	701	-	(701)	-	-
Children, youth and families (CYF)	4,273	398	(542)	-	4,129
Parish Discretionary Fund	1,000	132	(50)	-	1,082
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	375	-	-	-	375
Transforming Lives for Good	4,055	1,710	(3,700)	-	2,065
Organ Restoration	9,775	8,336	-	-	18,111
Youth Worker '22-'24	2,659	11,466	(11,255)	-	2,870
	527,911	22,042	(34,526)	-	515,427
Designated funds					
Capital fund	33,254	-	(1,913)	3,280	34,621
Children, youth and families (CYF)	14,458	-	-	-	14,458
	47,712	-	(1,913)	3,280	49,079
Other unrestricted funds	103,241	209,976	(150,505)	(3,280)	159,432
Total funds	678,864	232,018	(186,944)	-	723,938

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £
INCOME			
Donations and legacies	195,992	21,796	217,788
Charitable activities	11,042	110	11,152
Investment income	2,915	36	2,951
Other income	27	100	127
Total income	209,976	22,042	232,018
EXPENDITURE			
Charitable activities	152,418	34,526	186,944
Total expenditure	152,418	34,526	186,944
NET INCOME BEFORE TRANSFERS	57,558	(12,484)	45,074
Transfers between funds	-	-	-
NET MOVEMENT IN FUNDS	57,558	(12,484)	45,074
FUND BALANCES AT 1 JANUARY 2023	150,953	527,911	678,864
FUND BALANCES AT 31 DECEMBER 2023	208,511	515,427	723,938

Accounts

Bursledon Parish

**The Church Office,
St. Paul's Church, Oak Road, Bursledon, SO31 8DT**

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2023



Priest in Charge

Rev John Pawson
The Vicarage,
School Road
Bursledon
SO31 8BW

Bank

Lloyds Bank

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Chandlers Ford
Eastleigh
SO53 3DA

Registered Charity Number 1132121
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF BURSLEDON
FOR THE YEAR ENDED 31ST DECEMBER 2023

Administrative information

Bursledon Parish is part of the Diocese of Winchester within the Church of England and has two Church buildings – St Leonard's in Church Lane and St. Paul's in Oak Road. The correspondence address is The Church Office, St. Paul's Church, Oak Road, Bursledon, SO31 8DT.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission Number 1132121.

PCC members who have served from 1st January 2023 until the annual meeting in April 2024 were:

	Names	Notes	From	To
Incumbent				
	The Reverend John Pawson	Chairman	12 July 2018	
Wardens				
	Linda Burt	Deputy Co-Chair	APCM 2018	
	Bernadette Taylor	Deputy Co-Chair	APCM 2022	
Deanery Synod Representatives (Specific 3-year term – currently 2020 – 2023)				
	Scott Neale		APCM 2023	2026
	Robert Sanders		APCM 2023	2026
Elected PCC Members (12 allowed)				
	Nicholas Bishop		APCM 2020	2023
	Abby Milchard		APCM 2020	2023
	Julie Westhorpe		APCM 2020	2023
	Tom Young	Moved Away	APCM 2022	APCM 2023
	Richard Boulter		APCM 2021	2024
	Peter Taylor		APCM 2021	2024
	John Plain		APCM 2022	2025
	Lynne Watts		APCM 2022	2025
	Hilary Bax		APCM 2023	
	Emily McColm		APCM 2023	
	Rachel Oliver		APCM 2023	
	Nick Hiscock	Co-opted	September 2023	APCM 2024

PCC Treasurer: Rachel Oliver

PCC Secretary:

Rosalind Plain

Staff Team:

Licensed Lay

Minister: Peter Taylor
 Administrator: Diane Anderson
 Churchwarden: Linda Burt

Children, Youth & Families

Worker (CYF): Suzanne Houston
 Youth Worker: Alice Street
 Churchwarden: Bernadette Taylor

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The full PCC hold a minimum of 6 business meetings each year. Committees met between meetings and deliberations were reported to the PCC in written form or delivered verbally for discussion where necessary. Some committee meetings were held remotely, using Zoom, but PCC meetings in person.

Objectives and Activities

Bursledon PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical (see details in reports below and APCM Reports Booklet). It also has maintenance responsibilities for the two Church Buildings.

Achievements and Performance

Church attendance

The Electoral Roll is placed on display in the church office and is available for inspection as required by law. At 23 April 2023 (APCM) the Electoral Role consisted of 193 members. Since then 14 people have come off the roll – 6 have sadly died; 4, moved away and 4 are grown-up 'children' who haven't resided in the parish for some years. No new members have joined the roll this year, making a total on the roll of 179 at 2 April 2024.

Application Forms to join the Electoral Role are available from the Church Office or from members of the staff team.

Across the year the **average** Sunday attendance was approx. 90 adults and 18 children. As usual this number increased at festivals and for events such as Baptisms, Remembrance and Christingles.

Review of the year

2023 has been another year of consolidation and building-up resilience in our ministries and volunteer teams. While our Sunday attendance numbers are still not yet back to pre-Covid levels our services are full of joy, faith and hope and we remain extremely grateful to all those who serve in our many volunteer teams to make the worship and fellowship of Sunday gatherings a blessing to all.

During this year we have also said goodbye to some key people in church life. We have mourned the deaths of Rev John Ablett, Peter White and Joyce Ingledew, all of whom had significant up-front roles in the worship of the church. And the contributions of Robert Howard, Reg Crowther, Chloe Heritage, Aileen White and Annie Barnes all remind us of the quiet but committed nature of Christian life and worship common to us all. We have also celebrated new appointments for Ordinand Tom Young moving to begin his curacy in Fair Oak in June, and Rev Jill Kells' appointment as Priest-in-Charge at Boyatt Wood in April.

It has been an exciting year in our Children, Youth and Families (CYF) ministries, with Messy Church being particularly well attended throughout the year, supplemented by joyful Holiday Club and Light Party events. Secondary aged youngsters have benefitted from the establishing of regular Youth groups on Sundays and mid-week plus opportunities for residential times away focussed on growing in faith and having fun together. It has been delightful to see young people stepping into 'young-leader' roles with our primary aged groups and events, and the Youth Band are beginning to play regularly at All-Age services at St Pauls. Suzanne and Alice have also increased our time in both Hamble and Bursledon schools, by starting a lunchtime Christian Union at Bursledon Federation and a 2nd CU in Hamble (Secondary) School.

We remain extremely grateful to all who continue to serve and give generously, their faithfulness enables us to think creatively about developing our mission and ministry. With recent rises in the cost of living, and utility prices in particular, we need to remain diligent and prayerful over the management of parish finances and resources, whilst encouraging new, regular giving.

Finally, I would personally like to thank everyone who works with such willingness, joy and dedication, in their service of the Lord and the parish here. Your commitment to the mission is very much appreciated.

Financial Review

Total receipts for the year on all funds were **£232,018**. This included an unrestricted legacy of £60,299, and restricted donations towards the refurbishment of the Organ at St Leonards of £8,336. Other Income has decreased slightly overall, against the previous year.

Expenditure has risen by £10,178 this year. There were no substantial building repair costs, but staff salaries were increased by £5,775, representing a percentage increase roughly in-line with inflation which was particularly high during 2023. Utilities increases of £5,838 was the other big increase, due to us coming out of a fixed-price contract. In total, **£166,753** was spent to provide the Christian ministry throughout the parish and overseas, this includes the contribution of £55,046 to the Common Mission Fund (paid to the Diocese, which in the main provides for the stipends and housing for the clergy).

The net result for the year 2023 was an operating **Surplus** of £65,265 before the annual depreciation write-down of assets of £20,191.

After depreciation, the total fund(s) balance carried forward on 31st December 2023 was £723,938 an increase of £45,074 from the balances brought forward on 1st January 2023.

Reserves Policy

At the end of 2023 the following fund balances remain:

Children, Youth and Families	£4,129	Bukedi	-
Youth Worker – Designated	£14,458	St Pauls fabric fund	£86
Youth Worker – Restricted	£2,870	St Leonards fabric fund	£375
Parish Discretionary Fund	£1,082	Transforming Lives for Good	£2,065
Organ Fund	£18,111	Unrestricted Funds	£159,432

The PCC operates the following reserves policy; 'The PCC will hold a minimum of 4 months of operating costs in unrestricted reserves, with the aim of holding 6 months operating costs.' Our operating costs for 2023, were **£166,753**; requiring an unrestricted reserve between £55,584 (4 months) and £83,377 (6 months). Going forward through 2024, Common Mission Fund is confirmed at £50,087 and our Income pretty steady, however we are expecting increases in our utilities costs (a full year at the higher rates) and our salaries costs, potentially leading to a deficit position. In addition we will use approx. £32,000 of reserves to add a Solar Energy Installation at St Pauls, and approx. £24,000 to pay for the Organ Refurbishment (mainly from the Restricted Fund, shown in the list above)

Approved by the PCC on 11 March 2024 and signed on their behalf by John Pawson (Vicar) and Linda Burt (PCC Lay Chair).



Rev. John Pawson (Vicar)



Linda Burt (PCC Lay Chair)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ST LEONARDS & ST PAULS

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of Bursledon for the year ended 31 December 2023, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the '2011 Act').

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants
7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Dated: 16 April 2024

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
INCOME					
Donations and legacies	3	195,992	21,796	217,788	165,066
Charitable activities	3	11,042	110	11,152	9,032
Investment income	3	2,915	36	2,951	1,099
Other income	3	27	100	127	207
Total income		209,976	22,042	232,018	175,404
EXPENDITURE					
Charitable activities	4	152,418	34,526	186,944	176,766
Total expenditure		152,418	34,526	186,944	176,766
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		57,558	(12,484)	45,074	(1,362)
Transfers between funds	11	-	-	-	-
NET MOVEMENT IN FUNDS		57,558	(12,484)	45,074	(1,362)
FUND BALANCES AT 1 JANUARY 2023		150,953	527,911	678,864	680,226
FUND BALANCES AT 31 DECEMBER 2023	11	208,511	515,427	723,938	678,864

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

BALANCE SHEET AS AT 31 DECEMBER 2023

Charity number: 1132121

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	7		521,330		538,242
CURRENT ASSETS					
Debtors	8	2,533		3,292	
Cash at bank and in hand	9	206,442		140,866	
		208,975		144,158	
CREDITORS: amounts falling due within one year:	10	(6,367)		(3,536)	
NET CURRENT ASSETS			202,608		140,622
TOTAL ASSETS LESS CURRENT LIABILITIES			723,938		678,864
FUNDS					
Unrestricted	11	159,432		103,241	
Designated	11	49,079		47,712	
Restricted	11	515,427		527,911	
TOTAL FUNDS			723,938		678,864

Signed on behalf of the PCC by:


.....

Trustee

Date: 18.4.2024

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit organisation.

(b) Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions as to 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 are those funds that must be spent on restricted purposes and the details of the funds held and restrictions are provided in note 11.

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable income**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Investment income**

Dividends and interest are accounted for when receivable.

- **Other income**

Other income is accounted for when receivable.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

(e) Tangible Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value of each asset over its expected useful life as follows:

Land	Nil.
Freehold Property	2% per annum on cost.
Fittings and Equipment	33% Straight line

Included in the Freehold Property is the church, which is the property of the PCC but within the deeds of the property there is a caveat that should the church be sold then the Diocese of Winchester reserves the right to direct the way the proceeds are invested.

(f) Operating Leases

Payments under operating leases are charged to the profit and loss account as they are incurred.

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(h) Basic financial instruments

The church only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 14 October 2009 with the Charity Commission in England and Wales. The registered number is 1132121.

The registered office of the charity is St Pauls Church, Church office, Chamberlayne Road, Bursledon, Southampton, SO31 8DT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

3 INCOME	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
DONATION AND LEGACIES				
Planned giving	102,945	6,130	109,075	107,383
Income tax recoverable	25,999	1,374	27,373	30,398
Legacies	60,299	-	60,299	4,000
	189,243	7,504	196,747	141,781
 Collections (open plate) at all services	 1,612	 20	 1,632	 2,062
Grants	100	-	100	2,423
Sundry donations	5,037	14,272	19,309	18,800
Total income from donors	195,992	21,796	217,788	165,066
 INCOME FROM CHARITABLE ACTIVITIES				
Room use donations	7,554	110	7,664	5,212
Service fees	3,488	-	3,488	3,820
	11,042	110	11,152	9,032
 INVESTMENT INCOME				
Interest received	1,908	36	1,944	434
Rent receivable	1,007	-	1,007	665
	2,915	36	2,951	1,099
 OTHER INCOME				
Other income	27	100	127	207
 TOTAL INCOME	 209,976	 22,042	 232,018	 175,404

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
GRANTS				
Other charitable giving	6,888	751	7,639	3,358
	<u>6,888</u>	<u>751</u>	<u>7,639</u>	<u>3,358</u>
DIRECT CHURCH ACTIVITIES				
Diocesan Quota	55,046	-	55,046	59,121
Church running expenses	3,072	2,506	5,578	5,118
Salaries (note 6)	50,445	11,154	61,599	55,824
Subscription and training	-	-	-	1,102
Church maintenance	8,957	-	8,957	9,542
Power and utilities	14,644	-	14,644	8,806
Youth, training and support groups	187	257	444	1,144
TLG expenses	-	954	954	1,204
Depreciation	1,913	18,278	20,191	19,265
Sundry expenditure	4,069	626	4,695	4,508
	<u>138,333</u>	<u>33,775</u>	<u>172,108</u>	<u>165,634</u>
CHURCH AND OFFICE ADMINISTRATION				
Photocopying and stationery	1,188	-	1,188	2,059
Telephone	876	-	876	908
Insurance	3,483	-	3,483	3,277
Independent examination and accountancy	1,650	-	1,650	1,530
	<u>7,197</u>	<u>-</u>	<u>7,197</u>	<u>7,774</u>
TOTAL EXPENDITURE	<u>152,418</u>	<u>34,526</u>	<u>186,944</u>	<u>176,766</u>

Included within accountancy above are amounts due to the independent examiners in relation to independent examination of £1,650 (2022: £1,530).

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

5 GRANTS

Grants and donations totalled £7,639 (2022: £3,358). No donations were made to institutions that totalled more than £1,000.

6 STAFF COSTS

	2023 £	2022 £
Wages and salaries	59,195	53,424
Pension	2,404	2,400
	<u>61,599</u>	<u>55,824</u>

The average number of staff employed during the year was 4 (2022: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

No members of key management personnel were paid on an employed basis during this, or the prior, year. The role of Vicar is not paid directly by the church, and the Church Wardens (x2) are unpaid posts.

During the year or the prior year no trustees received any emolument, were paid any expenses or were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £2,404 (2022: £2,400) were paid by the charity and are included in the SOFA. There were no outstanding contributions payable at the end of this year or the prior year.

7 TANGIBLE ASSETS

	Fittings & Equipment £	Church Centre £	Meeting Room £	Land £	Total £
COST					
At beginning of year	140,847	913,907	41,000	11,000	1,106,754
Additions	3,279				3,279
Disposals	(575)	-	-	-	(575)
At end of year	<u>143,551</u>	<u>913,907</u>	<u>41,000</u>	<u>11,000</u>	<u>1,109,458</u>
DEPRECIATION					
At beginning of year	140,847	408,920	18,745	-	568,512
Charge for year	1,093	18,278	820	-	20,191
Disposals	(575)	-	-	-	(575)
At end of year	<u>141,365</u>	<u>427,198</u>	<u>19,565</u>	<u>-</u>	<u>588,128</u>
NET BOOK VALUE					
At end of year	<u>2,186</u>	<u>486,709</u>	<u>21,435</u>	<u>11,000</u>	<u>521,330</u>
At beginning of year	<u>-</u>	<u>504,987</u>	<u>22,255</u>	<u>11,000</u>	<u>538,242</u>

The freehold property of the Church Centre (St Paul's) is held by the Winchester Diocesan Board of Finance as custodian trustees on behalf of the Bursledon Parochial Church Council. The land may only be used for ecclesiastical purposes relating to the Parish. In the event of a sale, the proceeds must be applied for an ecclesiastical purpose but this could relate to the whole of the Diocese of Winchester.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

8 DEBTORS	2023	2022
	£	£
Income tax recoverable	1,906	3,292
Other debtors	627	-
	<u>2,533</u>	<u>3,292</u>
9 CASH AT BANK AND IN HAND	2023	2022
	£	£
Cash at bank and in hand	75,265	24,456
Deposit accounts	131,177	116,410
	<u>206,442</u>	<u>140,866</u>
10 CREDITORS: amounts falling due within one year	2023	2022
	£	£
Accruals	1,560	1,470
Other creditors	4,807	2,066
	<u>6,367</u>	<u>3,536</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURESLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

11 MOVEMENT IN FUNDS

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2023 £
Restricted funds					
Capital fund	504,987	-	(18,278)	-	486,709
Bukedi	701	-	(701)	-	-
Children, youth and families (CYF)	4,273	398	(542)	-	4,129
Parish Discretionary Fund	1,000	132	(50)	-	1,082
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	375	-	-	-	375
Transforming Lives for Good	4,055	1,710	(3,700)	-	2,065
Organ Restoration	9,775	8,336	-	-	18,111
Youth Worker '22-'24	2,659	11,466	(11,255)	-	2,870
	527,911	22,042	(34,526)	-	515,427
Designated funds					
Capital fund	33,254	-	(1,913)	3,280	34,621
Children, youth and families (CYF)	14,458	-	-	-	14,458
	47,712	-	(1,913)	3,280	49,079
Other unrestricted funds	103,241	209,976	(150,505)	(3,280)	159,432
Total funds	678,864	232,018	(186,944)	-	723,938

The restricted funds are established for the following purposes:

Capital fund	to reflect the carrying value (i.e. historic cost less depreciation) of the Church building as stated within tangible fixed assets.
Children, youth and families	to fund the resources of the Children's Youth and Family work.
Parish Discretionary Fund	to support the Parish Home mission at the discretion of the PCC.
St Pauls fabric fund	to fund activities for the maintenance of the St. Paul's building.
St Leonards fabric fund	to fund activities for the maintenance of the St. Leonard's Church.
Bukedi	'Bukedi Diocese in Uganda – these funds predominantly support the training of students at the Papa Keith Vocational Institute (PKVI).
Transforming Lives for Good	to fund the Transforming Lives for Good activity.
Organ Restoration	to fund the restoration of the organ.
Youth Worker '22-'24	to fund a youth worker.
Designated Capital fund	reflects the carrying value (i.e. historic cost less depreciation) of tangible fixed assets, except for the Church building which is included in restricted funds.
Designated Children, youth and families	to fund a part time paid youth worker.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

12 ANALYSIS OF FUNDS

	Restricted funds	Unrestricted funds	Total 2023
	£	£	£
<i>Fund balances as at 31 December 2023 are represented by:</i>			
Tangible fixed assets	486,709	34,621	521,330
Current assets	28,718	180,257	208,975
Current liabilities	-	(6,367)	(6,367)
	<u>515,427</u>	<u>208,511</u>	<u>723,938</u>

	Restricted funds	Unrestricted funds	Total 2022
	£	£	£
<i>Fund balances as at 31 December 2022 are represented by:</i>			
Tangible fixed assets	504,987	33,255	538,242
Current assets	22,924	121,234	144,158
Current liabilities	-	(3,536)	(3,536)
	<u>527,911</u>	<u>150,953</u>	<u>678,864</u>

13 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 Jan 2022	Income	Expenditure	Transfers between funds	Balance at 31 Dec 2022
	£	£	£	£	£
Restricted funds					
Capital fund	523,265	-	(18,278)	-	504,987
Bukedi	701	-	-	-	701
Children, youth and families (CYF)	5,518	-	(1,149)	(96)	4,273
Parish Discretionary Fund	(50)	175	(240)	1,115	1,000
Expectancy	566	-	-	(566)	-
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	275	100	-	-	375
Transforming Lives for Good	2,939	2,320	(1,204)	-	4,055
Organ Restoration	-	9,475	-	300	9,775
Youth Worker '22-'24	-	12,110	(10,099)	648	2,659
	<u>533,300</u>	<u>24,180</u>	<u>(30,970)</u>	<u>1,401</u>	<u>527,911</u>
Designated funds					
Capital fund	34,241	-	(987)	-	33,254
Children, youth and families (CYF)	14,458	-	-	-	14,458
	<u>48,699</u>	<u>-</u>	<u>(987)</u>	<u>-</u>	<u>47,712</u>
Other unrestricted funds	<u>98,227</u>	<u>151,224</u>	<u>(144,809)</u>	<u>(1,401)</u>	<u>103,241</u>
Total funds	<u><u>680,226</u></u>	<u><u>175,404</u></u>	<u><u>(176,766)</u></u>	<u><u>-</u></u>	<u><u>678,864</u></u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £
INCOME				
Donations and legacies		141,068	23,998	165,066
Charitable activities		8,962	70	9,032
Investment income		1,096	3	1,099
Other income		98	109	207
Total income	3	151,224	24,180	175,404
EXPENDITURE				
Charitable activities	4	145,796	30,970	176,766
Total expenditure		145,796	30,970	176,766
NET INCOME BEFORE TRANSFERS		5,428	(6,790)	(1,362)
Transfers between funds		(1,401)	1,401	-
NET MOVEMENT IN FUNDS		4,027	(5,389)	(1,362)
FUND BALANCES AT 1 JANUARY 2022		146,926	533,300	691,642
FUND BALANCES AT 31 DECEMBER 2022		150,953	527,911	690,280

Accounts

Bursledon Parish

**The Church Office,
St. Paul's Church, Oak Road, Bursledon, SO31 8DT**

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2022



Priest in Charge

Rev John Pawson
Limited
The Vicarage, School Road
Bursledon
SO31 8BW

Bank

Lloyds Bank

Independent Examiner

Knight Goodhead
Oak Croft
7 Bournemouth Road
Eastleigh
SO53 3DA

Registered Charity Number 1132121
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF BURSLEDON
FOR THE YEAR ENDED 31ST DECEMBER 2022

Administrative Information

Bursledon Parish is part of the Diocese of Winchester within the Church of England and has two Church buildings – St Leonard's in Church Lane and St. Paul's in Oak Road. The correspondence address is The Church Office, St. Paul's Church, Oak Road, Bursledon, SO31 8DT.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission Number 1132121.

PCC members who have served from 1st January 2021 until the annual meeting in April 2022 were:

	Names	Notes	From	To
Incumbent				
	The Reverend John Pawson	Chairman	12 July 2018	
Wardens				
	Linda Burt	Deputy Co-Chair	APCM 2018	
	Bernadette Taylor	Deputy Co-Chair	APCM 2022	
	Susie Waterman	Deputy Co-Chair	APCM 2019	2022
Deanery Synod Representatives (Specific 3-year term – currently 2020 – 2023)				
	Scott Neale	<i>Retired</i>	APCM 2020	2021
	Robert Sanders		APCM 2020	2023
Elected PCC Members (12 allowed)				
	Ronald Baker	<i>Time Served</i>	APCM 2019	2022
	Lin Essaye	<i>Time Served</i>	APCM 2019	2022
	Lynne Falconer	<i>Retired</i>	APCM 2019	Mar 2020
	Steve Grove	<i>Retired</i>	APCM 2019	June 2021
	Nicholas Bishop		APCM 2020	2023
	Abby Milchard		APCM 2020	2023
	Julie Westhorpe		APCM 2020	2023
	Claire White	<i>Retired</i>	APCM 2020	Oct 2021
	Richard Boulter		APCM 2021	2024
	Sue Hiscock		APCM 2021	Died Dec 2021
	Sam Sly	<i>Retired</i>	APCM 2021	June 2022
	Peter Taylor		APCM 2021	2024
	John Plain		APCM 2022	2025
	Lynne Watts		APCM 2022	2025
	Tom Young	<i>Moves Away</i>	APCM 2022	Retires APCM 2023

PCC Treasurer: Nicholas Bishop

PCC Secretary:

Rosalind Plain

Staff Team:

Licensed Lay

Minister Peter Taylor
Administrator Diane Anderson

Children, Youth & Families

Worker (CYF):

Youth Worker:

Suzanne Houston
Alice Street

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The full PCC hold a minimum of 6 business meetings each year. Committees met between meetings and deliberations were reported to the PCC in written form or delivered verbally for discussion where necessary. As last year, some meetings were held remotely, using Zoom.

Objectives and Activities

Bursledon PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical (see details in reports below and APCM Reports Booklet). It also has maintenance responsibilities for the two Church Buildings.

Achievements and Performance

Church attendance

The Electoral Roll is placed on display in the church office and is available for inspection as required by law. At 25 April 2022 (APCM) the Electoral Role consisted of 191 members. Since then, 5 people have sadly died, and 9 people have been added, making a total on the roll of 195 at 27 March 2023.

Application Forms to join the Electoral Role are available from the Church Office or from members of the staff team.

Across the year the average Sunday attendance was approx. 87 adults and 15 children

(this does not include funerals and the special Remembrance & Christmas services, just Sunday services)

Review of the year

As 2022 has progressed we have gradually loosened the restrictions previously followed under Covid. As well as affecting services, we have also seen many of our outreaches and ministries return with vigour. We are still feeling the effects, in that some rotas and ministries are less well resourced with volunteers than in the past, but even so, we are seeing God's blessings in so many areas of our church life, and we have been blessed to welcome quite a lot of new people to our activities and services. This year we have also moved forward with our Green agenda; reviewing, promoting and renewing our commitment to reducing our carbon-footprint, joining Eco-Church (A Rocha) and Fair Trade and pro-actively celebrating and teaching about creation-care.

In the summer we organised a Bursledon-wide Queen's 70th Jubilee Tea-Party, which was extremely well supported and attended, and later in the year we helped to bring the community together for the Queen's funeral with Books of Condolence in both churches and a Community Service of Commemoration. Our aim remains to be fully involved in the community, to grow meaningful links with individuals and partnerships with other community groups.

In Jan 2022, we were excited to welcome Alice Street onto the church team as Youth Worker (P-T) and are delighted with the energy and enthusiasm that she has brought to the role. We have also been blessed to have ordinand, Tom Young with us since Sept'21 and will miss his family and ministry when he begins his curacy in Fair Oak in July 2023.

We remain extremely grateful to all who continue to serve and give generously, their faithfulness has enabled us to survive the pandemic in solid financial shape. With the current rises in the cost of living, and utility prices in particular, we need to remain diligent and prayerful over the management of parish finances and resources.

Finally, I would personally like to thank everyone who works with such willingness, joy and dedication, in their service of the Lord and the parish here. Your commitment to the mission is very much appreciated.

Financial Review

Total receipts for the year on all funds were **£175,404**. This included restricted donations towards the refurbishment of the Organ at St Leonards of £9,475 (incl Gift Aid). Other Income has increased slightly against the previous year with the majority of the increases being a bounce-back after the reductions caused by Covid-19 restrictions; weddings, loose offerings and room donations all being affected.

Expenditure has risen by £12,199 this year. There were no substantial building repair costs, but staff costs increased with the end of the government's Furlough Scheme (Sept 2021) and when we employed a part-time Youth Worker in Jan 2022. **£157,501** was spent to provide the Christian ministry throughout the parish, this includes the contribution of £59,121 to Common Mission Fund (paid to the Diocese, which in the main provides for the stipends and housing for the clergy).

The net result for the year 2022 was an operating **Surplus** of £17,903 before the annual depreciation write-down of assets of £19,265.

After depreciation, the total fund(s) balance carried forward on 31st December 2022 was £678,864 an decrease of £1,362 from the balances brought forward on 1st January 2022.

Reserves Policy

At the end of 2022 the following fund balances remain:

Children, Youth and Families	£4,273	Bukedi	£701
Youth Worker – Designated	£14,458	St Pauls fabric fund	£86
Youth Worker – Restricted	£2,659	St Leonards fabric fund	£375
Parish Discretionary Fund	£1,000	Transforming Lives for Good	£4,055
Organ Fund	£9,775	Unrestricted Funds	£103,241

The PCC operates the following reserves policy; 'The PCC will hold a minimum of 4 months of operating costs in unrestricted reserves, with the aim of holding 6 months operating costs.' Our operating costs for 2022, were **£157,501**; requiring an unrestricted reserve of £78,750. Going forward through 2023, Common Mission Fund is confirmed at £55,046 and our Income pretty steady, however we are expecting large increases in our utilities costs and expect to need to use some of our reserves.

Approved by the PCC on 16/04/2023 and signed on their behalf by John Pawson (Vicar) and Linda Burt (PCC Lay Chair).



Rev. John Pawson (Vicar)



Linda Burt (PCC Lay Chair)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ST LEONARDS & ST PAULS

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of Bursledon for the year ended 31 December 2022, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the '2011 Act').

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

(1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Dated: 18 April 2023

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies	3	141,068	23,998	165,066	157,936
Charitable activities	3	8,962	70	9,032	6,825
Investment income	3	1,096	3	1,099	443
Other income	3	98	109	207	40
Total income		151,224	24,180	175,404	165,244
EXPENDITURE					
Charitable activities	4	145,796	30,970	176,766	164,567
Total expenditure		145,796	30,970	176,766	164,567
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		5,428	(6,790)	(1,362)	677
Transfers between funds	11	(1,401)	1,401	-	-
NET MOVEMENT IN FUNDS		4,027	(5,389)	(1,362)	677
FUND BALANCES AT 1 JANUARY 2022		146,926	533,300	680,226	679,549
FUND BALANCES AT 31 DECEMBER 2022	11	150,953	527,911	678,864	680,226

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

BALANCE SHEET AS AT 31 DECEMBER 2022

Charity number: 1132121

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	7		538,242		557,506
CURRENT ASSETS					
Debtors	8	3,292		1,007	
Cash at bank and in hand	9	140,866		125,735	
		<u>144,158</u>		<u>126,742</u>	
CREDITORS: amounts falling					
due within one year:	10	(3,536)		(4,022)	
NET CURRENT ASSETS			140,622		122,720
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>678,864</u>		<u>680,226</u>
FUNDS					
Unrestricted	11		103,241		98,227
Designated	11		47,712		48,699
Restricted	11		527,911		533,300
TOTAL FUNDS			<u>678,864</u>		<u>680,226</u>

Signed on behalf of the PCC by:

H. Burt

Trustee

Date: 16.4.2023

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit organisation.

(b) Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions as to 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 are those funds that must be spent on restricted purposes and the details of the funds held and restrictions are provided in note 11.

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable income**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Investment income**

Dividends and interest are accounted for when receivable.

- **Other income**

Other income is accounted for when receivable.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

(e) Tangible Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value of each asset over its expected useful life as follows:

Land	Nil.
Freehold Property	2% per annum on cost.
Fittings and Equipment	33% Straight line

Included in the Freehold Property is the church, which is the property of the PCC but within the deeds of the property there is a caveat that should the church be sold then the Diocese of Winchester reserves the right to direct the way the proceeds are invested.

(f) Operating Leases

Payments under operating leases are charged to the profit and loss account as they are incurred.

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(h) Basic financial instruments

The church only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 14 October 2009 with the Charity Commission in England and Wales. The registered number is 1132121.

The registered office of the charity is St Pauls Church, Church office, Chamberlayne Road, Bursledon, Southampton, SO31 8DT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
GRANTS				
Other charitable giving	3,268	90	3,358	785
	<u>3,268</u>	<u>90</u>	<u>3,358</u>	<u>785</u>
DIRECT CHURCH ACTIVITIES				
Diocesan Quota	59,121	-	59,121	65,576
Church running expenses	4,782	336	5,118	5,072
Salaries (note 6)	45,725	10,099	55,824	43,809
Subscription and training	1,102	-	1,102	435
Church maintenance	9,542	-	9,542	6,605
Power and utilities	8,806	-	8,806	6,787
Youth, training and support groups	356	788	1,144	1,582
TLG expenses	-	1,204	1,204	2,211
Depreciation	987	18,278	19,265	19,629
Sundry expenditure	4,333	175	4,508	3,401
	<u>134,754</u>	<u>30,880</u>	<u>165,634</u>	<u>155,107</u>
CHURCH AND OFFICE ADMINISTRATION				
Photocopying and stationery	2,059	-	2,059	2,309
Telephone	908	-	908	1,262
Insurance	3,277	-	3,277	3,154
Independent examination and accountancy	1,530	-	1,530	1,950
	<u>7,774</u>	<u>-</u>	<u>7,774</u>	<u>8,675</u>
TOTAL EXPENDITURE	<u>145,796</u>	<u>30,970</u>	<u>176,766</u>	<u>164,567</u>

Included within accountancy above are amounts due to the independent examiners in relation to independent examination of £1,530 (2021: £1,950).

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

5 GRANTS

Grants and donations totalled £3,358 (2021: £785). No donations were made to institutions that totalled more than £1,000.

6 STAFF COSTS

	2022 £	2021 £
Wages and salaries	53,424	42,105
Pension	2,400	1,704
	<u>55,824</u>	<u>43,809</u>

The average number of staff employed during the year was 4 (2021: 3). No employee received emoluments of £60,000 or more during this year or the prior year.

No members of key management personnel were paid on an employed basis during this, or the prior, year. The role of Vicar is not paid directly by the church, and the Church Wardens (x2) are unpaid posts.

During this year and the prior year no trustees received any emoluments, were paid any expenses nor were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £2,400 (2021: £1,704) were paid by the charity and are included in the SOFA. There were no outstanding contributions payable at the end of this year or the prior year.

7 TANGIBLE ASSETS

	Fittings & Equipment £	Church Centre £	Meeting Room £	Land £	Total £
COST					
At beginning and end of year	140,847	913,907	41,000	11,000	1,106,754
DEPRECIATION					
At beginning of year	140,681	390,642	17,925	-	549,248
Charge for year	166	18,278	820	-	19,264
At end of year	140,847	408,920	18,745	-	568,512
NET BOOK VALUE					
At end of year	-	504,987	22,255	11,000	538,242
At beginning of year	166	523,265	23,075	11,000	557,506

The freehold property of the Church Centre (St Paul's) is held by the Winchester Diocesan Board of Finance as custodian trustees on behalf of the Bursledon Parochial Church Council. The land may only be used for ecclesiastical purposes relating to the Parish. In the event of a sale, the proceeds must be applied for an ecclesiastical purpose but this could relate to the whole of the Diocese of Winchester.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

8 DEBTORS	2022	2021
	£	£
Income tax recoverable	3,292	1,007
	<u>3,292</u>	<u>1,007</u>
9 CASH AT BANK AND IN HAND	2022	2021
	£	£
Cash at bank and in hand	24,456	21,302
Deposit accounts	116,410	104,433
	<u>140,866</u>	<u>125,735</u>
10 CREDITORS: amounts falling due within one year	2022	2021
	£	£
Accruals	1,470	1,890
Other creditors	2,066	2,132
	<u>3,536</u>	<u>4,022</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURESLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

11 MOVEMENT IN FUNDS	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2022 £
Restricted funds					
Capital fund	523,265	-	(18,278)	-	504,987
Bukedi	701	-	-	-	701
Children, youth and families (CYF)	5,518	-	(1,149)	(96)	4,273
Parish Discretionary Fund	(50)	175	(240)	1,115	1,000
Expectancy	566	-	-	(566)	-
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	275	100	-	-	375
Transforming Lives for Good	2,939	2,320	(1,204)	-	4,055
Organ Restoration	-	9,475	-	300	9,775
Youth Worker '22-'24	-	12,110	(10,099)	648	2,659
	533,300	24,180	(30,970)	1,401	527,911
Designated funds					
Capital fund	34,241	-	(987)	-	33,254
Children, youth and families (CYF)	14,458	-	-	-	14,458
	48,699	-	(987)	-	47,712
Other unrestricted funds	98,227	151,224	(144,809)	(1,401)	103,241
Total funds	680,226	175,404	(176,766)	-	678,864

The restricted funds are established for the following purposes:

Capital fund	to reflect the carrying value (i.e. historic cost less depreciation) of the Church building as stated within tangible fixed assets.
Children, youth and families	to fund the resources of the Children's Youth and Family work.
Parish Discretionary Fund	to support the Parish Home mission at the discretion of the PCC.
Expectancy	the Expectancy course is no longer running so the Trustees have agreed to combine this with the CYF.
St Pauls fabric fund	to fund activities for the maintenance of the St. Paul's building.
St Leonards fabric fund	to fund activities for the maintenance of the St. Leonard's Church.
Bukedi	'Bukedi Diocese in Uganda – these funds predominantly support the training of students at the Papa Keith Vocational Institute (PKVI).
Transforming Lives for Good	to fund the Transforming Lives for Good activity.
Organ Restoration	to fund the restoration of the organ.
Youth Worker '22-'24	to fund a youth worker.
Designated Capital fund	reflects the carrying value (i.e. historic cost less depreciation) of tangible fixed assets, except for the Church building which is included in restricted funds.
Designated CYF	to fund a part time paid youth worker.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

12 ANALYSIS OF FUNDS

	Restricted funds £	Unrestricted funds £	Total 2022 £
<i>Fund balances as at 31 December 2022 are represented by:</i>			
Tangible fixed assets	504,987	33,255	538,242
Current assets	22,924	121,234	144,158
Current liabilities	-	(3,536)	(3,536)
	<u>527,911</u>	<u>150,953</u>	<u>678,864</u>
	Restricted funds £	Unrestricted funds £	Total 2021 £
<i>Fund balances as at 31 December 2021 are represented by:</i>			
Tangible fixed assets	523,265	34,241	557,506
Current assets	10,035	116,707	126,742
Current liabilities	-	(4,022)	(4,022)
	<u>533,300</u>	<u>146,926</u>	<u>680,226</u>

13 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2021 £
Restricted funds					
Capital fund	540,226	-	(18,278)	1,317	523,265
Bukedi	701	-	-	-	701
Children, youth and families	4,508	1,010	-	-	5,518
Parish Discretionary Fund	-	525	(575)	-	(50)
Expectancy	566	-	-	-	566
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	275	-	-	-	275
Transforming Lives for Good	926	4,283	(2,270)	-	2,939
Job Retention Scheme grant	-	7,107	(7,107)	-	-
	<u>547,288</u>	<u>12,925</u>	<u>(28,230)</u>	<u>1,317</u>	<u>533,300</u>
Designated funds					
Capital fund	36,909	-	(1,351)	(1,317)	34,241
Children, youth and families	-	14,458	-	-	14,458
	<u>36,909</u>	<u>14,458</u>	<u>(1,351)</u>	<u>(1,317)</u>	<u>48,699</u>
Other unrestricted funds					
	<u>95,352</u>	<u>137,861</u>	<u>(134,986)</u>	<u>-</u>	<u>98,227</u>
Total funds	679,549	165,244	(164,567)	-	680,226

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

14 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £
INCOME				
Donations and legacies		144,860	13,076	157,936
Charitable activities		2,701	-	2,701
Investment income		443	-	443
Other income		37	3	40
Total Income	3	148,041	13,079	161,120
EXPENDITURE				
Charitable activities	4	133,398	31,169	164,567
Total expenditure		133,398	31,169	164,567
NET INCOME BEFORE TRANSFERS		14,643	(18,090)	(3,447)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		14,643	(18,090)	(3,447)
FUND BALANCES AT 1 JANUARY 2021		126,264	565,378	691,642
FUND BALANCES AT 31 DECEMBER 2021		140,907	547,288	688,195

Accounts

Bursledon Parish

**The Church Office,
St. Paul's Church, Oak Road, Bursledon, SO31 8DT**

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2021



Priest in Charge

Rev John Pawson
The Vicarage, School Road
Bursledon
SO31 8BW

Bank

Lloyds Bank

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Eastleigh
SO53 3DA

Registered Charity Number 1132121

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF BURSLEDON
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Administrative information

Bursledon Parish is part of the Diocese of Winchester within the Church of England and has two Church buildings – St Leonard's in Church Lane and St. Paul's in Oak Road. The correspondence address is The Church Office, St. Paul's Church, Oak Road, Bursledon, SO31 8DT.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission Number 1132121.

PCC members who have served from 1st January 2021 until the annual meeting in April 2022 were:

	Names	Notes	From	To
Incumbent				
	The Reverend John Pawson	Chairman	12 July 2018	
Wardens				
	Linda Burt	Deputy Co-Chair	APCM 2018	
	Susie Waterman	Deputy Co-Chair	APCM 2019	2022
Deanery Synod Representatives (Specific 3-year term – currently 2020 – 2023)				
	Scott Neale		APCM 2020	2023
	Robert Sanders		APCM 2020	2023
Elected PCC Members (12 allowed)				
	Hilary Bax	<i>Time Served</i>	APCM 2018	2021
	Jenny Neale	<i>Time Served</i>	APCM 2018	2021
	John Nisbet	<i>Time Served</i>	APCM 2018	2021
	Mike Watts	<i>Time Served</i>	APCM 2018	2021
	Ann Ashburn	<i>Time Served</i>	APCM 2018	2021
	Ronald Baker		APCM 2019	2022
	Lin Essaye		APCM 2019	2022
	Lynne Falconer	<i>Retired</i>	APCM 2019	Mar 2020
	Steve Grove	<i>Retired</i>	APCM 2019	June 2021
	Nicholas Bishop		APCM 2020	2023
	Abby Milchard		APCM 2020	2023
	Julie Westhorpe		APCM 2020	2023
	Claire White		APCM 2020	2023
	Richard Boulter	<i>Newly Elected</i>	APCM 2021	2024
	Sue Hiscock	<i>Newly Elected</i>	APCM 2021	<i>Died Dec 2021</i>
	Sam Sly	<i>Newly Elected</i>	APCM 2021	2024
	Peter Taylor	<i>Newly Elected</i>	APCM 2021	2024

PCC Treasurer: Nicholas Bishop

PCC Secretary:

Rosalind Plain

Staff Team:

Peter Taylor – LLM
Rev John Ablett (Retired)
Peter White – LLM (Retired)

Children, Youth & Families

Worker (CYF):
Administrator:
Youth Worker (Start 1/1/22):

Suzanne Houston
Diane Anderson
Alice Street

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The full PCC hold a minimum of 6 business meetings each year. Committees met between meetings and deliberations were reported to the PCC in written form or delivered verbally for discussion where necessary. As last year, some meetings were held using Zoom as was the APCM, on 26 April 2021.

Objectives and Activities

Bursledon PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical (see details in reports below and APCM Reports Booklet). It also has maintenance responsibilities for the two Church Buildings.

Achievements and Performance

Church attendance

The Electoral Roll is placed on display in the church office and is available for inspection as required by law. At 31 January 2021 the Electoral Role consisted of 188 members. Since then, 6 people have died, 1 person has emigrated, and 10 people have been added, making a total on the roll of 191 at the APCM in 2022.

Application Forms to join the Electoral Role are available from the Church Office or from members of the staff team.

The average Sunday attendance across the year has been divided up into 2 categories; during and after the Covid-19 lockdown period. Throughout the year services were streamed interactively on-line using Zoom.

Jan – April 2021 (during lockdown) – Average number of adults & children on Zoom was 105

May – December 2021 (staged opening) – Average number of adults was 87, plus 10 children

Across the year the weekly average was approx. 90 adults and 10 children

(this does not include funerals and the special Remembrance & Christmas services, just Sunday services)

Review of the year

The Covid-19 pandemic has rumbled on and affected everything and everyone throughout another year. We have again made use of technology to hold many services on-line, and tried, with varying success to include some open-air services too. Since the summer of 2021 we gradually increased our 'in-person' provision, with 'live' services at St Leonard's restarting in October '21.

One result of the pandemic has been a tendency for some to explore other churches. We have seen a number of people coming to our Bursledon churches, but we also know of a number of individuals and families who have moved to other churches. Along with those who have not yet returned to church in person, we are experiencing considerably lower congregation numbers, especially at St Paul's, and across the parish we are noticing that's it's more difficult finding volunteers to support

It has been good to re-start many activities in-person, including our Children's, Youth and Families groups, Alpha, Make-Lunch and a new fortnightly community café called '2:4 Café'. Our aim remains to be fully involved in the community and to grow meaningful links with individuals and partnerships with other community groups.

We are excited to welcome Alice Street onto the church team as Youth Worker (P-T), from 1 Jan 2021, and are delighted with the energy and enthusiasm that she is bringing. We have also been blessed to have ordinand, Tom Young with us since Sept'21 and look forward to his contributions for another year.

The experience of Covid has brought about many changes that we need to process and understand as church, in order to prepare and resource ourselves for the fresh challenges and opportunities that face us. What lays ahead may look and feel quite different to what has gone before. We need to continue to be prayerful, observant and courageous, as we seek to discern how and where we need to change and grow in our discipleship, worship, service and mission.

We remain extremely grateful to all who continue to give generously, their faithfulness has enabled us to survive the pandemic in reasonable shape. With the current rises in the cost of living, and utility prices in particular, we will need to remain diligent and prayerful over the management of parish finances for some time.

Finally, I would personally like to thank everyone who works with such willingness, joy and dedication, in their service of the Lord and the parish here. Your commitment to the mission is very much appreciated.

Financial Review

Total receipts for the year on all funds were **£165,244**. This included a legacy of £14,400 which has been allocated to help fund a part-time Youth Work post. Other Income has fallen slightly against the previous year with the majority of the reduction being caused directly by Covid 19 restrictions; weddings, loose offerings and room donations all being affected.

Expenditure was lower again, as in 2020. There were no substantial building repair costs and staff costs were reduced by the government's Furlough Scheme. **£144,938** was spent to provide the Christian ministry throughout the parish, this includes the contribution of £65,576 to Common Mission Fund (paid to the Diocese, which in the main provides for the stipends and housing for the clergy).

The net result for the year 2021 was an operating **Surplus** of £20,306, before the annual depreciation write-down of assets of £19,629.

After depreciation, the total fund(s) balance carried forward on 31st December 2021 was £680,226, an increase of £677 from the balances brought forward on 1st January 2021.

Reserves Policy

At the end of 2021 the following fund balances remain:

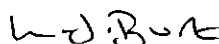
Children, Youth and Families	£5,518	St Pauls fabric fund	£86
Youth Worker	£14,458		
Parish Discretionary Fund	-£50	St Leonards fabric fund	£275
Expectancy	£566	Transforming Lives for Good	£2,939
Bukedi	£701	Unrestricted Funds	£98,227

The PCC operates the following reserves policy; 'The PCC will hold a minimum of 4 months of operating costs in unrestricted reserves, with the aim of holding 6 months operating costs.' Our operating costs for 2021, were **£144,938**; requiring an unrestricted reserve of £72,500. Going forward through 2022, Common Mission Fund is confirmed at £59,121 and our Income pretty steady, however we are expecting large increases in our utilities costs and expect to need to use some of our reserves.

Approved by the PCC on 25 April 2022 and signed on their behalf by John Pawson (Vicar) and Linda Burt (PCC Lay Chair).



Rev. John Pawson (Vicar)



Linda Burt (PCC Lay Chair)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ST LEONARDS & ST PAULS

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of Bursledon for the year ended 31 December 2021, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the '2011 Act').

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

(1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

Dated: 25 April 2022

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and legacies	3	145,899	12,037	157,936	150,608
Charitable activities	3	5,937	888	6,825	2,701
Investment income	3	443	-	443	563
Other income	3	40	-	40	354
Total income		152,319	12,925	165,244	154,226
EXPENDITURE					
Charitable activities	4	136,337	28,230	164,567	166,319
Total expenditure		136,337	28,230	164,567	166,319
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		15,982	(15,305)	677	(12,093)
Transfers between funds	11	(1,317)	1,317	-	-
NET MOVEMENT IN FUNDS		14,665	(13,988)	677	(12,093)
FUND BALANCES AT 1 JANUARY 2021		132,261	547,288	679,549	691,642
FUND BALANCES AT 31 DECEMBER 2021	11	146,926	533,300	680,226	679,549

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £
INCOME				
Donations and legacies		137,532	13,076	150,608
Charitable activities		2,701	-	2,701
Investment income		563	-	563
Other income		351	3	354
Total Income	3	141,147	13,079	154,226
EXPENDITURE				
Charitable activities	4	135,150	31,169	166,319
Total expenditure		135,150	31,169	166,319
NET INCOME BEFORE TRANSFERS		5,997	(18,090)	(12,093)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		5,997	(18,090)	(12,093)
FUND BALANCES AT 1 JANUARY 2020		126,264	565,378	691,642
FUND BALANCES AT 31 DECEMBER 2020		132,261	547,288	679,549

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

BALANCE SHEET AS AT 31 DECEMBER 2021

Charity number: 1132121

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	7		557,506		577,136
CURRENT ASSETS					
Debtors	8	1,007		1,270	
Cash at bank and in hand	9	125,735		109,210	
		126,742		110,480	
CREDITORS: amounts falling due within one year:	10	(4,022)		(8,066)	
NET CURRENT ASSETS			122,720		102,414
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>680,226</u>		<u>679,550</u>
FUNDS					
Unrestricted	11		146,926		132,261
Restricted	11		533,300		547,288
TOTAL FUNDS			<u>680,226</u>		<u>679,549</u>

Signed on behalf of the PCC by:

L. J. Burt

Trustee

Date: 27.04.2022

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit organisation.

(b) Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions as to 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 are those funds that must be spent on restricted purposes and the details of the funds held and restrictions are provided in note 11.

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable income**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Investment income**

Dividends and interest are accounted for when receivable.

- **Other income**

Other income is accounted for when receivable.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

(e) Tangible Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value of each asset over its expected useful life as follows:

Land	Nil.
Freehold Property	2% per annum on cost.
Fittings and Equipment	33% Straight line

Included in the Freehold Property is the new church, which is the property of the PCC but within the deeds of the property there is a caveat that should the church be sold then the Diocese of Winchester reserves the right to direct the way the proceeds are invested.

(f) Operating Leases

Payments under operating leases are charged to the profit and loss account as they are incurred.

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(h) Basic financial instruments

The church only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 14 October 2009 with the Charity Commission in England and Wales. The registered number is 1132121.

The registered office of the charity is St Pauls Church, Church office, Chamberlayne Road, Bursledon, Southampton, SO31 8DT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

3 INCOME

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
DONATION AND LEGACIES				
Planned giving	101,360	96	101,456	103,989
Income tax recoverable	25,140	-	25,140	24,628
Legacies	14,458	-	14,458	-
	140,958	96	141,054	128,617
 Collections (open plate) at all services	 125	 -	 125	 1,011
Grants	-	7,357	7,357	13,094
Sundry donations	4,816	4,584	9,400	7,886
Total income from donors	145,899	12,037	157,936	150,608
 INCOME FROM CHARITABLE ACTIVITIES				
Room use donations	837	888	1,725	1,618
Service fees	5,100	-	5,100	1,083
	5,937	888	6,825	2,701
 INVESTMENT INCOME				
Interest received	23	-	23	143
Rent receivable	420	-	420	420
	443	-	443	563
 OTHER INCOME				
Other income	40	-	40	354
 TOTAL INCOME	152,319	12,925	165,244	154,226

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
GRANTS				
Other charitable giving	201	584	785	235
	<u>201</u>	<u>584</u>	<u>785</u>	<u>235</u>
DIRECT CHURCH ACTIVITIES				
Diocesan Quota	65,576	-	65,576	72,756
Bukedi diocese	-	-	-	-
Church running expenses	5,072	-	5,072	5,337
Salaries (note 6)	36,702	7,107	43,809	42,633
Subscription and training	435	-	435	65
Church maintenance	6,605	-	6,605	4,261
Power and utilities	6,787	-	6,787	8,860
Youth, training and support groups	1,582	-	1,582	894
Depreciation	1,351	18,278	19,629	20,581
Sundry expenditure	3,351	50	3,401	2,309
	<u>127,461</u>	<u>25,435</u>	<u>152,896</u>	<u>157,696</u>
CHURCH AND OFFICE ADMINISTRATION				
Photocopying and stationery	2,309	-	2,309	1,835
Telephone	1,262	-	1,262	1,743
Insurance	3,154	-	3,154	3,430
Independent examination and accountancy	1,950	-	1,950	1,380
TLG expenses	-	2,211	2,211	-
	<u>8,675</u>	<u>2,211</u>	<u>10,886</u>	<u>8,388</u>
TOTAL EXPENDITURE	<u>136,337</u>	<u>28,230</u>	<u>164,567</u>	<u>166,319</u>

Included within accountancy above are amounts due to the independent examiners in relation to independent examination of £1,950 (2020: £1,380).

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

5 GRANTS

Grants and donations totalled £785 (2020: £235). No donations were made to institutions that totalled more than £1,000.

6 STAFF COSTS

	2021 £	2020 £
Wages and salaries	42,105	40,380
Social security costs	-	601
Pension	1,704	1,652
	<u>43,809</u>	<u>42,633</u>

The average number of staff employed during the year was 3 (2020: 3). No employee received emoluments of £60,000 or more during this year or the prior year.

No members of key management personnel were paid on an employed basis during this, or the prior, year. The role of Vicar is not paid directly by the church, and the Church Wardens (x2) are unpaid posts.

During the year or the prior year no trustees received any emolument, were paid any expenses or were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £1,704 (2020: £1,652) were paid by the charity and are included in the SOFA. There were no outstanding contributions payable at the end of this year or the prior year.

7 TANGIBLE ASSETS

	Fittings & Equipment £	New Church £	Meeting Room £	Land £	Total £
COST					
At beginning of year	146,038	913,907	41,000	11,000	1,111,945
Disposals	(5,191)	-	-	-	(5,191)
At end of year	<u>140,847</u>	<u>913,907</u>	<u>41,000</u>	<u>11,000</u>	<u>1,106,754</u>
DEPRECIATION					
At beginning of year	145,340	372,364	17,105	-	534,809
Charge for year	531	18,278	820	-	19,629
Disposals	(5,190)	-	-	-	(5,190)
At end of year	<u>140,681</u>	<u>390,642</u>	<u>17,925</u>	<u>-</u>	<u>549,248</u>
NET BOOK VALUE					
At end of year	<u>166</u>	<u>523,265</u>	<u>23,075</u>	<u>11,000</u>	<u>557,506</u>
At beginning of year	<u>697</u>	<u>541,543</u>	<u>23,895</u>	<u>11,000</u>	<u>577,136</u>

The freehold property of the new Church Centre (St Paul's) is held by the Winchester Diocesan Board of Finance as custodian trustees on behalf of the Bursledon Parochial Church Council. The land may only be used for ecclesiastical purposes relating to the Parish. In the event of a sale, the proceeds must be applied for an ecclesiastical purpose but this could relate to the whole of the Diocese of Winchester.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

8 DEBTORS	2021	2020
	£	£
Income tax recoverable	1,007	1,270
	<u>1,007</u>	<u>1,270</u>
9 CASH AT BANK AND IN HAND	2021	2020
	£	£
Cash at bank and in hand	21,302	8,481
Deposit accounts	104,433	100,730
	<u>125,735</u>	<u>109,211</u>
10 CREDITORS: amounts falling due within one year	2021	2020
	£	£
Trade creditors	700	-
Accruals	1,890	1,980
Other creditors	1,432	6,086
	<u>4,022</u>	<u>8,066</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURESLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

11 MOVEMENT IN FUNDS	Balance at 1 Jan 2021 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2021 £
Restricted funds					
Capital fund	540,226	-	(18,278)	1,317	523,265
Bukedi	701	-	-	-	701
Children, youth and families	4,508	1,010	-	-	5,518
Parish Discretionary Fund	-	525	(575)	-	(50)
Expectancy	566	-	-	-	566
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	275	-	-	-	275
Transforming Lives for Good	926	4,283	(2,270)	-	2,939
Job Retention Scheme grant	-	7,107	(7,107)	-	-
	547,288	12,925	(28,230)	1,317	533,300
Designated funds					
Capital fund	36,909	-	(1,351)	(1,317)	34,241
Children, youth and families	-	14,458	-	-	14,458
	36,909	14,458	(1,351)	(1,317)	48,699
Other unrestricted funds	95,352	137,861	(134,986)	-	98,227
Total funds	679,549	165,244	(164,567)	-	680,226

The restricted funds are established for the following purposes:

Capital fund	to reflect the carrying value (i.e. historic cost less depreciation) of the Church building as stated within tangible fixed assets.
Children, youth and families	to fund the resources of the Children's Youth and Family work.
Parish Discretionary Fund	to support the Parish Home mission at the discretion of the PCC.
Expectancy	to fund the Expectancy course.
St Pauls fabric fund	to fund activities for the maintenance of the St. Paul's building.
St Leonards fabric fund	to fund activities for the maintenance of the St. Leonard's Church.
Bukedi	'Bukedi Diocese in Uganda – these funds predominantly support the training of students at the Papa Keith Vocational Institute (PKVI).
Transforming Lives for Good	to fund the Transforming Lives for Good activity.
Designated Capital fund	reflects the carrying value (i.e. historic cost less depreciation) of tangible fixed assets, except for the Church building which is included in restricted funds.
Designated Children, youth and families	to fund a part time paid youth worker.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

12 ANALYSIS OF FUNDS

	Restricted funds	Unrestricted funds	Total 2021
	£	£	£
<i>Fund balances as at 31 December 2021 are represented by:</i>			
Tangible fixed assets	523,265	34,241	557,506
Current assets	10,035	116,707	126,742
Current liabilities	-	(4,022)	(4,022)
	<u>533,300</u>	<u>146,926</u>	<u>680,226</u>

	Restricted funds	Unrestricted funds	Total 2020
	£	£	£
<i>Fund balances as at 31 December 2020 are represented by:</i>			
Tangible fixed assets	540,226	36,910	577,136
Current assets	7,062	103,418	110,480
Current liabilities	-	(8,066)	(8,066)
	<u>547,288</u>	<u>132,262</u>	<u>679,550</u>

13 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 Jan 2020	Income	Expenditure	Transfers between funds	Balance at 31 Dec 2020
	£	£	£	£	£
Restricted funds					
Capital fund	559,821	-	(19,595)	-	540,226
Bukedi	551	150	-	-	701
Children, youth and families	4,344	311	(147)	-	4,508
Parish Discretionary Fund	566	-	-	-	566
Expectancy	86	-	-	-	86
St Pauls fabric fund	10	265	-	-	275
St Leonards fabric fund	-	1,305	(379)	-	926
	-	11,048	(11,048)	-	-
	<u>565,378</u>	<u>13,079</u>	<u>(31,169)</u>	<u>-</u>	<u>547,288</u>
Designated funds					
Capital fund	<u>37,396</u>	<u>-</u>	<u>(986)</u>	<u>499</u>	<u>36,909</u>
Other unrestricted funds	<u>88,868</u>	<u>141,147</u>	<u>(134,164)</u>	<u>(499)</u>	<u>95,352</u>
Total funds	<u><u>691,642</u></u>	<u><u>154,226</u></u>	<u><u>(166,319)</u></u>	<u><u>-</u></u>	<u><u>679,549</u></u>

Accounts

**PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BURSLEDON**
Charity Registration number : 1132121

**REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Bursledon Parish

**The Church Office,
St. Paul's Church, Oak Road, Bursledon, SO31 8DT**

Annual Report and Financial Statements of the Parochial Church Council For the Year Ended 31 December 2020



Priest in Charge

Rev John Pawson
The Vicarage, School Road
Bursledon
SO31 8BW

Bank

Lloyds Bank

Independent Examiner

Knight Goodhead Limited
7 Bournemouth Road
Eastleigh
SO53 3DA

Registered Charity Number 1132121

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF BURSLEDON
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Administrative information

Bursledon Parish is part of the Diocese of Winchester within the Church of England and has two Church buildings – St Leonard's in Church Lane and St. Paul's in Oak Road. The correspondence address is The Church Office, St. Paul's Church, Oak Road, Bursledon, SO31 8DT.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission Number 1132121.

PCC members who have served from 1st January 2019 until the annual meeting in October 2020 were:

	Names	Notes	From	To
Incumbent				
	The Reverend John Pawson	Chairman	12 July 2018	
Wardens				
	Linda Burt	Deputy Co-Chair	APCM 2018	
	Susie Waterman	Deputy Co-Chair	APCM 2019	
Deanery Synod Representatives (Specific 3 year term – currently 2020 – 2023)				
	Scott Neale		APCM 2016	Oct 2020
	Ellie Catto		APCM 2018	Oct 2020
	Ralph Gowers		APCM 2019	Oct 2020
	Robert Sanders		APCM 2019	Oct 2020
	Scott Neale	Re-elected	APCM Oct 2020	
	Robert Sanders	Re-elected	APCM Oct 2020	
Elected PCC Members (12 allowed)				
	James Rouse	Time Served	APCM 2017	Oct 2020
	Peter Taylor	Time Served	APCM 2017	Oct 2020
	Simon Vargeson	Time Served	APCM 2017	Oct 2020
	Hilary Bax		APCM 2018	2021
	Jenny Neale		APCM 2018	2021
	John Nisbet		APCM 2018	2021
	Mike Watts		APCM 2018	2021
	Ann Ashburn		APCM 2018	2021
	Ronald Baker		APCM 2019	2022
	Lin Essaye		APCM 2019	2022
	Lynne Falconer	Retired	APCM 2019	Mar 2020
	Steve Grove		APCM 2019	2022
	Nicholas Bishop	Newly Elected	APCM 2020	2023
	Abby Milchard	Newly Elected	APCM 2020	2023
	Julie Westhorpe	Newly Elected	APCM 2020	2023
	Claire White	Newly Elected	APCM 2020	2023

PCC Treasurer: Nicholas Bishop

PCC Secretary: Rosalind Plain

Staff Team: Peter Taylor – LLM
Katerina Surmova – LLM
Rev John Ablett (Retired)
Peter White – LLM (Retired)

Children, Youth & Families
Worker (CYF): Suzanne Houston
Administrator: Diane Anderson

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and to consider standing for election to the PCC.

The full PCC hold a minimum of 6 business meetings each year. Committees met between meetings and deliberations were reported to the PCC in written form or delivered verbally for discussion where necessary. On 11 May 2020 we held our first on-line PCC meeting (using Zoom), and the first on-line APCM was held on 5 Oct 2020.

Objectives and Activities

Bursledon PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical (see details in reports below and APCM Reports Booklet). It also has maintenance responsibilities for the two Church Buildings.

Achievements and Performance

Church attendance

The Electoral Roll is placed on display in the church office and is available for inspection as required by law. In October 2020 the Electoral roll consisted of 190 members. Since then, 2 people have died. No one has left, making a total on the roll of 188 on 31st January 2021. Two of these have started attending other churches and we expect them to transfer their membership at some point.

There are a number of people worshipping regularly with us, but who have not applied to join the roll. Forms for this purpose are available from the Church Office or from members of the staff team.

The average Sunday attendance across the year has been divided up into 2 categories; before, and during the Covid-19 pandemic. Services during the pandemic were conducted interactively on-line using Zoom.

Jan – March 2020 (pre pandemic) – Average number of adults was 106, plus 22 children

May – December 2020 (during pandemic) – Average number of adults was 94, plus 10 children

Annual Average Sunday attendance was: 97 adults and 13 children

(this does not include funerals and the special Christmas services, just Sunday services)

Review of the year

With the global repercussions of Covid-19 the year 2020 has been completely unexpected for everyone. As a parish we had to move the majority of our worship and other activities on-line from the end of March'20. This has meant a massive reduction in our face-to-face worship, mission & community interaction. The move on-line has opened-up opportunities and developed some skills that have been a life-line over the year and can point us in new directions in the future. It has also brought our congregations closer together in a fresh and genuine way. However, we also recognise the downsides, and will need to work hard to re-engage those who have drifted, or not been able to connect with on-line provisions, as we restart 'live' worship and activities over spring/summer 2021.

During the year Rev John Ablett and Peter White (LLM) have decided to step down from their official roles on the ministry team, though both have expressed a willingness to be involved in services on a more occasional basis. We cannot express enough how grateful we are to Peter and John for their faithful service and commitment to the church – in Peter's case, over many decades... and for John, heading-up the ministry team during the recent, long interregnum.

As we look forward we can anticipate:

- Prayerfully discerning the way forward as we look at the opportunities and challenges presented by the current Covid-19 pandemic
- The developing ministries of Rev Jill Kells; and Andy Milchard, Corrina Bishop and Hilary Bax (BCM)
- The development of 'Make Lunch', the Alpha Course and other existing ministries and initiatives as we adapt to life post-Coronavirus
- Further developing fruitful and expanding links with the school and its wider community with the arrival in January 2021 of the new Executive Head Teacher, Mrs Kerry Stamp.

- Working and worshipping alongside Hamble and Hound churches recognising the changes in store with the retirement of Rev Robert Sanday and expected pastoral reorganisation affecting the Cluster.

We are extremely grateful to all who continue to give generously. While our income has dropped this year, our costs have too, and over-all we have had a stable year. We expect to need to remain diligent and prayerful over the management of parish finances for some time.

Finally, I would personally like to thank everyone who works with such willingness, joy and dedication, in their service of the Lord and the parish here. Your commitment to the mission is very much appreciated.

Financial Review

Total receipts for the year on all funds were **£154,226**. A slight fall on the previous year's income, but only a 3% fall in planned giving, with the majority of the reduction being caused directly by Covid 19 restriction, weddings, loose offering and room donations all being affected.

Expenditure was also significantly lower than the previous year, no substantial building repair costs were incurred and staff costs were lower. **£145,738** was spent to provide the Christian ministry throughout the parish, this includes the contribution of £72,756 to Common Mission Fund (paid to the Diocese, which in the main provides for the stipends and housing for the clergy).

The net result for the year 2020 was an operating **Surplus** of £8,488, before the annual depreciation write-down of assets of £20,581.

After depreciation, the total fund(s) balance carried forward on 31st December 2020 was £679,549, a decrease of £12,093 from the balances brought forward on 1st January 2020.

Reserves Policy

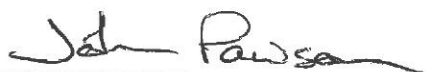
At the end of 2020 the following fund balances remain:

Children, Youth and Families	£4,508	St Pauls fabric fund	£86
Parish Discretionary Fund	£0	St Leonards fabric fund	£275
Expectancy	£566	Transforming Lives for Good	£926
Bukedi	£701	Unrestricted Funds	£95,252

The PCC operates on a reserve policy of 6 months of operating costs. Our operating costs for 2020, were **£145,738**; requiring an unrestricted reserve of £73,000. With Common Mission Fund in 2021 confirmed at £65,576) and uncertainty over income levels following the Covid-19 pandemic, we will keep the level of reserves under review as we go through 2021/22.

The PCC, at their meeting in January 2021 approved an amendment to our Reserves Policy. Going forward 'The PCC will hold a minimum of 4 months of operating costs in unrestricted reserves, with the aim of holding 6 months operating costs.' It was felt that this would provide a greater degree of flexibility should the reserves be required to fund unplanned expenditure.

Approved by the PCC on 26/03/2021 and signed on their behalf by John Pawson (Vicar) and Linda Burt (PCC Lay Chair).



Rev. John Pawson (Vicar)



Linda Burt (PCC Lay Chair)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF ST LEONARDS & ST PAULS

I report to the trustees on my examination of the accounts of Parochial Church Council of the Ecclesiastical Parish of Bursledon for the year ended 31 December 2020, which are set out on pages 5 to 15.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the '2011 Act').

I report in respect of my examination of the trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

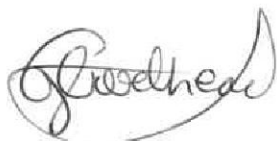
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.



C J Goodhead FCA
Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire, SO53 3DA

Dated: 29 March 2021

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME					
Donations and legacies	3	137,531	13,076	150,608	162,900
Charitable activities	3	2,701	-	2,701	8,699
Investment income	3	563	-	563	673
Other income	3	351	3	354	661
Total income		141,147	13,079	154,226	172,933
EXPENDITURE					
Charitable activities	4	135,150	31,169	166,319	218,261
Total expenditure		135,150	31,169	166,319	218,261
NET EXPENDITURE BEFORE TRANSFERS		5,997	(18,090)	(12,093)	(45,328)
Transfers between funds	11	-	-	-	-
NET MOVEMENT IN FUNDS		5,997	(18,090)	(12,093)	(45,328)
FUND BALANCES AT 1 JANUARY 2020		126,264	565,378	691,642	736,970
FUND BALANCES AT 31 DECEMBER 2020	11	132,261	547,288	679,549	691,642

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £
INCOME				
Donations and legacies		153,635	9,265	162,900
Charitable activities		8,489	210	8,699
Investment income		673	-	673
Other income		642	19	661
Total income	3	163,439	9,494	172,933
EXPENDITURE				
Charitable activities	4	188,552	29,709	218,261
Total expenditure		188,552	29,709	218,261
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		(25,113)	(20,215)	(45,328)
Transfers between funds		-	-	-
NET MOVEMENT IN FUNDS		(25,113)	(20,215)	(45,328)
FUND BALANCES AT 1 JANUARY 2019		151,377	585,593	736,970
FUND BALANCES AT 31 DECEMBER 2019		126,264	565,378	691,642

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

BALANCE SHEET AS AT 31 DECEMBER 2020

Charity number: 1132121

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	7		577,135		597,217
CURRENT ASSETS					
Debtors	8	1,270		1,103	
Cash at bank and in hand	9	109,210		110,738	
		<u>110,480</u>		<u>111,841</u>	
CREDITORS: amounts falling due within one year:					
	10	<u>(8,066)</u>		<u>(17,416)</u>	
NET CURRENT ASSETS			102,414		94,425
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>679,549</u>		<u>691,642</u>
FUNDS					
Unrestricted	11		132,261		126,264
Restricted	11		547,288		565,378
TOTAL FUNDS			<u>679,549</u>		<u>691,642</u>

Signed on behalf of the PCC by:

L. Burt

Trustee L. BURT

Date: 1.4.2021

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective January 2019).

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit organisation.

(b) Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions as to 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 are those funds that must be spent on restricted purposes and the details of the funds held and restrictions are provided in note 11.

(c) Income

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

- **Donations and legacies**

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

Planned giving receivable under pledge is recognised only when received.

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

Grant and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.

- **Charitable income**

Funds raised from church events are accounted for when receivable.

Income is deferred when received for the purpose of funding missions to be carried out in the future.

- **Investment income**

Dividends and interest are accounted for when receivable.

- **Other income**

Other income is accounted for when receivable.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

1 ACCOUNTING POLICIES (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is allocated to the activity for which it relates.

• Charitable Activities

The Diocesan Parish Share is accounted for when payable.

Grants and donations are accounted for when paid over.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective proportion of income received.

(e) Tangible Fixed assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value of each asset over its expected useful life as follows:

Land	Nil.
Freehold Property	2% per annum on cost.
Fittings and Equipment	33% straight line

Included in the Freehold Property is the new church, which is the property of the PCC but within the deeds of the property there is a caveat that should the church be sold then the Diocese of Winchester reserves the right to direct the way the proceeds are invested.

(f) Operating Leases

Payments under operating leases are charged to the profit and loss account as they are incurred.

(g) Pensions

The charity participates in a defined contribution pension scheme. Contributions in respect of this scheme are charged to the Statement of Financial Activities for the year in which they are payable. Timing differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

(h) Basic financial instruments

The church only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured and transaction price. Financial assets and liabilities classified as due within one year are not amortised.

2 ADMINISTRATIVE INFORMATION

The charity is unincorporated and was registered on 14 October 2009 with the Charity Commission in England and Wales. The registered number is 1132121.

The registered office of the charity is St Pauls Church, Church office, Chamberlayne Road, Bursledon, Southampton, SO31 8DT

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3 INCOME	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
DONATION AND LEGACIES				
Planned giving	103,618	371	103,989	109,103
Income tax recoverable	24,628	-	24,628	24,066
Legacies	-	-	-	-
	<u>128,246</u>	<u>371</u>	<u>128,617</u>	<u>133,169</u>
Collections (open plate) at all services	777	234	1,011	6,689
Grants	1,746	11,348	13,094	1,750
Sundry donations	6,763	1,123	7,886	21,292
Total income from donors	<u>137,531</u>	<u>13,076</u>	<u>150,608</u>	<u>162,900</u>
INCOME FROM CHARITABLE ACTIVITIES				
Room use donations	1,618	-	1,618	4,767
Service fees	1,083	-	1,083	3,932
	<u>2,701</u>	<u>-</u>	<u>2,701</u>	<u>8,699</u>
INVESTMENT INCOME				
Interest received	143	-	143	253
Rent receivable	420	-	420	420
	<u>563</u>	<u>-</u>	<u>563</u>	<u>673</u>
OTHER INCOME				
Other income	351	3	354	661
TOTAL INCOME	<u>141,147</u>	<u>13,079</u>	<u>154,226</u>	<u>172,933</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4 EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
GRANTS				
Other charitable giving	215	20	235	295
	<u>215</u>	<u>20</u>	<u>235</u>	<u>295</u>
DIRECT CHURCH ACTIVITIES				
Parish share	72,756	-	72,756	72,000
Bukedi diocese	-	-	-	4,000
Church running expenses	4,978	359	5,337	14,111
Salaries (note 6)	31,585	11,048	42,633	60,107
Subscription and training	65	-	65	315
Church maintenance	4,261	-	4,261	23,831
Power and utilities	8,860	-	8,860	8,332
Youth, training and support groups	747	147	894	1,573
Depreciation	986	19,595	20,581	20,415
Sundry expenditure	2,309	-	2,309	3,257
	<u>126,547</u>	<u>31,149</u>	<u>157,696</u>	<u>207,941</u>
CHURCH AND OFFICE ADMINISTRATION				
Photocopying and stationery	1,835	-	1,835	3,907
Telephone	1,743	-	1,743	1,503
Insurance	3,430	-	3,430	3,235
Independent examination and accountancy	1,380	-	1,380	1,380
Bank charges	-	-	-	-
	<u>8,388</u>	<u>-</u>	<u>8,388</u>	<u>10,025</u>
TOTAL EXPENDITURE	<u>135,150</u>	<u>31,169</u>	<u>166,319</u>	<u>218,261</u>

Included within accountancy above are amounts due to the independent examiners in relation to independent examination of £1,380 (2019: £1,380).

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

5 GRANTS

Grants and donations totalled £235 (2019: £295). No donations were made to institutions that totalled more than £1,000.

6 STAFF COSTS

	2020 £	2019 £
Wages and salaries	40,379	57,470
Social security costs	601	1,213
Pension	1,652	1,424
	<u>42,633</u>	<u>60,107</u>

The average number of staff employed during the year was 3 (2019: 4). No employee received emoluments of £60,000 or more during this year or the prior year.

No members of key management personnel were paid on an employed basis during this, or the prior, year. The role of Vicar is not paid directly by the church, and the Church Wardens (x2) are unpaid posts.

During the year or the prior year no trustees received any emolument, were paid any expenses or were reimbursed for expenditure incurred on behalf of the charity.

Total pension contributions of £1,652 (2019: £1,424) were paid by the charity and are included in the SOFA. There were no outstanding contributions payable at the end of this year or the prior year.

7 TANGIBLE ASSETS

	Fittings & Equipment £	New Church £	Meeting Room £	Land £	Total £
COST					
At beginning of year	145,539	913,907	41,000	11,000	1,111,446
Additions	499	0	-	-	499
At end of year	<u>146,038</u>	<u>913,907</u>	<u>41,000</u>	<u>11,000</u>	<u>1,111,945</u>
DEPRECIATION					
At beginning of year	143,858	354,086	16,285	-	514,229
Charge for year	1,482	18,278	820	-	20,581
At end of year	<u>145,340</u>	<u>372,364</u>	<u>17,105</u>	<u>-</u>	<u>534,810</u>
NET BOOK VALUE					
At end of year	<u>697</u>	<u>541,543</u>	<u>23,895</u>	<u>11,000</u>	<u>577,135</u>
At beginning of year	<u>1,681</u>	<u>559,821</u>	<u>24,715</u>	<u>11,000</u>	<u>597,217</u>

The freehold property of the new Church Centre (St Paul's) is held by the Winchester Diocesan Board of Finance as custodian trustees on behalf of the Bursledon Parochial Church Council. The land may only be used for ecclesiastical purposes relating to the Parish. In the event of a sale, the proceeds must be applied for an ecclesiastical purpose but this could relate to the whole of the Diocese of Winchester.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

8 DEBTORS	2020	2019
	£	£
Income tax recoverable	1,270	1,103
	<u>1,270</u>	<u>1,103</u>
9 CASH AT BANK AND IN HAND	2020	2019
	£	£
Cash at bank and in hand	8,481	23,247
Deposit accounts	100,730	87,491
	<u>109,210</u>	<u>110,738</u>
10 CREDITORS: amounts falling due within one year	2020	2019
	£	£
Accruals	1,980	13,500
Other creditors	6,086	3,916
	<u>8,066</u>	<u>17,416</u>

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURESLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

11 MOVEMENT IN FUNDS	Balance at 1 Jan 2020 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 Dec 2020 £
Restricted funds					
Capital fund	559,821	-	(19,595)	-	540,226
Bukedi	551	150	-	-	701
Children, youth and families	4,344	311	(147)	-	4,508
Expectancy	566	-	-	-	566
St Pauls fabric fund	86	-	-	-	86
St Leonards fabric fund	10	265	-	-	275
Transforming Lives for Good	-	1,305	(379)	-	926
Job Retention Scheme grant	-	11,048	(11,048)	-	-
	565,378	13,079	(31,169)	-	547,288
Designated funds					
Capital fund	37,396	-	(986)	499	36,909
Other unrestricted funds	88,868	141,147	(134,164)	(499)	95,352
Total funds	691,642	154,226	(166,319)	-	679,549

The restricted funds are established for the following purposes:

Capital fund to reflect the carrying value (i.e. historic cost less depreciation) of the Church building as stated within tangible fixed assets.

Children, youth and families to fund the resources of the Children's Youth and Family work.

Parish Discretionary Fund to support the Parish Home mission at the discretion of the PCC.

Expectancy to fund the Expectancy course.

St Pauls fabric fund to fund activities for the maintenance of the St. Paul's building.

St Leonards fabric fund to fund activities for the maintenance of the St. Leonard's Church.

Bukedi Bukedi is the name our historic link diocese in Uganda. Over 25-30 years the Anglican churches of Eastleigh Deanery were involved in many projects and many trips to Bukedi Diocese. Latterly the financial support from Bursledon parish has largely supported a Training School (Papa Keith Vocational Institute – PKVI) which was set up with a lot of financial and skills input from our parish. Now, most of the monies that are processed through this fund are given by one donor, and periodically are sent on to the Eastleigh – Bukedi Link Bank Account held by Eastleigh Deanery.

Transforming Lives for Good to fund the Transforming Lives for Good activity.

Job Retention Scheme government funds to pay furloughed staff during Covid-19.

The designated Capital Fund reflects the carrying value (i.e. historic cost less depreciation) of tangible fixed assets, except for the Church building which is included in restricted funds.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BURSLEDON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

12 ANALYSIS OF FUNDS

	Restricted funds	Unrestricted funds	Total 2020
	£	£	£
<i>Fund balances as at 31 December 2020 are represented by:</i>			
Tangible fixed assets	540,226	36,909	577,135
Current assets	7,062	103,418	110,480
Current liabilities	-	(8,066)	(8,066)
	547,288	132,261	679,549

	Restricted funds	Unrestricted funds	Total 2019
	£	£	£
<i>Fund balances as at 31 December 2019 are represented by:</i>			
Tangible fixed assets	559,821	37,396	597,217
Current assets	5,557	106,284	111,841
Current liabilities	-	(17,416)	(17,416)
	565,378	126,264	691,642

13 PRIOR YEAR MOVEMENT IN FUNDS

	Balance at 1 Jan 2019	Income	Expenditure	Transfers between funds	Balance at 31 Dec 2019
	£	£	£	£	£
Restricted funds					
Capital fund	578,099	-	(18,278)	-	559,821
Bukedi	-	4,551	(4,000)	-	551
Children, youth and families	3,738	3,792	(3,186)	-	4,344
Parish Discretionary Fund	-	-	-	-	-
Expectancy	566	-	-	-	566
St Pauls fabric fund	60	570	(544)	-	86
St Leonards fabric fund	3,130	581	(3,701)	-	10
	585,593	9,494	(29,709)	-	565,378
Designated funds					
Capital fund	38,439	-	(2,137)	1,094	37,396
Other unrestricted funds	112,938	163,439	(186,415)	(1,094)	88,868
Total funds	736,970	172,933	(218,261)	-	691,642