THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

England & Wales · Charity number 1132310

Details

Other names	ST JOHN'S HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD
Status	Registered
Legal form	Previously excepted
Registered	2009-10-23
Register	View on the Charity Commission register

Contact

Address	51 Mansfield Road Poole BH14 0DG
Phone	01202732997
Email	admin@stjohnspoole.com
Website	http://www.stjohnspoole.com/

Activities

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

Activities: Religious activities.

Classification

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

Downloaded from opencharities.uk/ew/1132310

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£259,147	£239,343	-	-
2024-12-31	£533,309	£1,091,482	£-221,484	1
2023-12-31	£235,089	£440,339	-	-
2022-12-31	£212,845	£236,585	-	-
2021-12-31	£204,909	£202,010	-	-
2020-12-31	£217,059	£177,431	-	-

Trustees

Name	Role	Appointed
Rev DAVID GARETH MICHAEL PRICE	Chair	2013-06-05
Charles Nolan		2024-04-22
DAVID NEIL HOSLETT		
George David Johnson		2025-10-05
Grace Galton		2022-04-25
Janet Susan Beard		2025-05-12
LYNNE YOUNG		
Richard Meredith		2024-04-22

Downloaded from opencharities.uk/ew/1132310

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2025

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2025

Contents

	Page
Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Cashflow Statement	7
Notes to the Financial Statements	8 to 18
Independent Examiners Report	19

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2025

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Halling
Kent
ME19 4JQ

NatWest
Upper Parkstone Road
209 Ashley Road
Parkstone
Dorset
BH14 9DR

Independent examiners
Mr C Fairhall
Newton Magnus Ltd
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Aim and purpose

The parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Pastoral responsibility for the Church of the Good Sheperd is delegated to the Associate Minister. As Charity Trustees, all PCC members have a duty to ensure the PCC is solvent, well run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls.

The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. The position of Children's and Families Worker (CYFW) remains vacant.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our independent examiners, and Lynne Young, Assistant Treasurer at the Church of the Good Shepherd. Mary James administers the accounts for the Good Shepherd New Build project. Lynne Young is the point of contact with the Bank (CAF Bank), and David Hoslett is the point of contact with the Charity Commission.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit

When planning our activities for the year, the PCC have considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter Jesus and to live out their faith as part of our parish community through;

* Worship, prayer and Bible teaching
* Provision of pastoral care for people living in the parish
* Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises and halls for both St John's and the Church of the Good Shepherd.

PCC Membership

Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 12th May 2025, the following served as PCC Members.

Incumbent:	Rev David Price	
Assistant Minster:	Rev Debbie Smith (until October 2025)	
Churchwardens:	Charles Adams	
	Michael Cuthbertson (until July 2025)	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer Good Shepherd:	Lynne Young	
Deputy Wardens at the Good Shepherd:	Lynne Young	
	Vacant	
Deanery Synod Members:		
St Johns	John Gray	
	Vacant	
Good Shepherd	Vacant	
PCC Secretary	David Hoslett	
Elected Members:	Janet Beard	Grace Galton
	Melissa Girling	Richard Meredith
	Charles Nolan	
	(4 vacancies, 1 St Johns, 3 Good Shepherd)	

PCC Membership - continued

Ex-Officio (non-voting and not Charity Trustees): Loeke Tarmadi, St John's Verger
Ex-officio (Charity Trustee) David Hoslett, PCC Secretary

Elected members who served on the PCC prior to the APCM in May (at which they stood down) were:

Elected Members : Sandra Brown, Mikayla Gray, Rachel Neale, Tony Eyers.

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 are welcome to stand for election to the PCC, subject to satisfying the "Fit and Proper Persons" and other criteria laid out for Charity Trustees by the Charity Commission, HMRC and the Diocese. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches. Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder
The church participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:
1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
a. a deferred annuity section known as Pension Builder Classic, and,
b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement.Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2025: £0 2024: £1,350).

A valuation of the Pension Builder Scheme is carried out once every three years. the most recent valuation was carried out as 31 December 2022.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The next valuation is due at 31 December 2025 and expected to be completed in 2026.
The legal structure of the scheme is such that if another employer fails, the church could become responsible for paying a share of the failed

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2025

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for examination, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

Achievements and performance

In October 2025 we said farewell to Rev Debbie Smith after her resignation as the Associate Minister at the Church of the Good Shepherd to take up an alternative post. We were sad to see Debbie go and are grateful for her ministry particularly following the opening of the new Good Shepherd church building last year. The Parish completed the payment of the final retention invoices for the new building this year and remains responsible for servicing the £300K loan repayments to Methodist Chapel Aid(MCA); these are due as half-yearly capital repayments of £7500 plus interest loan repayments over the 20 year term of the loan. Whilst we were unable to appoint a new CYFW htis year, funds have continued to accumulate and be raised for this important role.

Whilst the PCC remains committed to paying the Parish Share our commitment to servicing the aforementioned invoices and loan repayments takes precedence.

Parish Matters

* As for last year our Planned Giving as a Parish has stood up well and our overall income and expenditure is well matched.
* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see https:/www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme
* Our worshipping community is the fourth largest in the Deanery. Under the new Share System 60% of the parish share request will be based on ministry deployment of 1.5 (i.e. 1 full incumbent and a half-time Associate Minister) and 40% on worshipping community numbers. The Share request for he next year after rebates are applied is £105,444 (£121,466 before rebates). Note that we anticipate at least a deprivation relief of £6k to be applied each year.
* The Parish received the remainder of the legacy from the estate of Margaret McMordie for which we are very thankful.
* In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
  * for all other incidents, to the Vicar and Church Wardens using the online form at https:/ccforms.charitycommission.gov.uk/report-a-serious-incident
* The Parish was informed in August 2025 that some within the fellowship were affected by a national data breach in relation to personal information provided for DBS checks. The data breach was confirmed on third party systems belonging to Intradev Limited and not on any Parish or Diocesan servers. The breach was reported to the Data Commissioner's office and the affected individuals given advice and support as recommended by the Diocese.

Church of the Good Shepherd

* Rev Debbie Smith's last Sunday with us as an Associate Minister at the Church of the Good Shepherd was 19th October 2025, We are hopeful of appointing her successor in 2026.
* The final retention payments have been made to Spetisbury Construction Ltd for the rebuild of the Good Shepherd building. The Parish serviced the first two MCA loan repayments in June and December 2025.
* Income from the hire of the halls has now increased as the use of the halls is no longer restricted. Hall use includes Slimming World with four sessions in one day and 15 days in Clay using the main hall for three days each week.
* A toddler group will be starting at the Good Shepherd in January 2026, run on similar lines to the toddler group at St John's.

St John's

* We have struggled to appoint our next CYFW having had two full rounds of recruitment with no success. Gifts and pledges have been received and these funds are restricted for this purpose. An application for funding from the Aldhelm's Mission Fund is envisaged that would allow us to offer a full-time rather than a part-time post.
* Over the summer we carried out masonry repairs to the church hall windows costing £12,516 and other hall maintenance included the fitting of interior doors to assist with draught exclusion. The PSN office roof also suffered with leaks during heavy rainfall and had to be repaired. This unexpected spend restricted maintenance activities in the church itself. Note that we were also informed during the year that the St John's hall and lounge come under faculty jurisdiction as they form part of the curtilage to the church.
* We received a legacy of £2K from the estate of Frances Rawlings for which we are thankful.
* The submission for gift aid for St John's for July to December 2024 was inadvertently made twice , this was corrected during the year.

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the parish was asked to pay this year under the Fairer Share scheme was £96,281. We budgeted to pay £72K in Share this year to allow us to cover the £30K MCA loan repayments, making as outgoing of £102K which is above the Parish Share assessment.

This year, St John's paid £54K and the Good Shepherd paid £18K towards the Parish Share. The PCC will make share payments in the coming year on a monthly basis and not by Direct Debit in order to maintain cash reserves in line with our reserves policy.

The PCC remains committed to the principle of paying parish share.

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2025

Financial review - continued

Reserves policy

The conditions of the MCA Loan for the New Build include that we hold cash reserves of £25K throughout the 20 year period of the loan, We endeavour to hold cash in reserves equating to the General Fund (cash savings) of £25k).

The reserves held by the church at the year end were as follows:

Unrestricted funds	-£ 281,981	(2024 : -£250,113)
Restricted	£ 80,301	(2024 : £28,629)

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Church Attendance
Congregation numbers during the year were 3985 adults and 903 children at St Johns, 2083 and 50 at Church of the Good Shepherd.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the PCC of Heatherlands

Dated: .....

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2025

	Notes	Un-restricted Funds	Restricted Funds	Total 2025	*Un-restricted Funds*	*Restricted Funds*	*Total 2024*
		£	£	£	*£*	*£*	*£*
Incoming Resources	2						
Donations and legacies		127,863	81,253	209,116	*109,978*	*385,605*	*495,583*
Income from charitable activities		48,781	746	49,527	*35,692*	*527*	*36,219*
Investment income		372	132	504	*671*	836	*1,507*
Total Incoming Resources		177,016	82,131	259,147	*146,341*	*386,968*	*533,309*
Resources Used	3						
Charitable activities		196,159	34,886	231,045	*101,676*	*982,502*	*1,084,178*
Other		7,939	359	8,298	*7,304*		*7,304*
Total Resources Used		204,098	35,245	239,343	*108,980*	*982,502*	*1,091,482*
Net Movement in Funds		(27,082)	46,886	19,804	*37,361*	*(595,534)*	*(558,173)*
Transfers	10	(4,786)	4,786	-	(586,931)	586,931	-
Balances brought forward		(250,113)	28,629	(221,484)	*299,457*	*37,232*	*336,689*
Balances carried forward		(281,981)	80,301	(201,680)	(250,113)	28,629	*(221,484)*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2025

	Notes	Un-restricted Funds £	Restricted Funds £	2025 £	*2024 £*
Fixed Assets					
Tangible fixed assets	5	27,627	-	27,627	*29,954*
		27,627	-	27,627	*29,954*
Current Assets					
Debtors	6	5,036	-	5,036	*9,877*
Cash at Bank and in hand		(35,344)	80,301	44,957	*32,959*
		(30,308)	80,301	49,993	*42,836*
Liabilities - amounts falling due within one year	8	18,800	-	18,800	*18,800*
Net Current Assets		(49,108)	80,301	31,193	*24,036*
Liabilities - amounts falling due after one year		260,500	-	260,500	*275,474*
Net Assets		(281,981)	80,301	(201,680)	(221,484)

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

.....

Date :

The notes on pages 8 to 18 Form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Cashflow Statement for the year ended 31 December 2025

	2025		2024	
Net cash from operating activities		11,494		(262,645)
Dividends and interest	504		1,507	
(Purchase)/Disposal of investments	-		-	
		504		1,507
Change in cash equity in the year		11,998		(261,138)
Cash as at 1 January 2025		32,959		294,097
Cash as at 31 December 2025		44,957		32,959

Net income (expense)	19,804	(558,173)
Depreciation charge	2,327	4,462
Dividends and interest	(504)	(1,507)
Decrease/(increase) in debtors	4,841	99
(Decrease)/increase in creditors	(14,974)	292,474
	11,494	(262,645)

Notes to the Financial Statements
For the year ended 31 December 2025

1 **Accounting Policies**

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2019)(FRS 102), issued in 2019, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) **Fund Accounting Policy**

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) **Incoming Resources**

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2025

1 Accounting Policies - continued

c) Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid, is accounted for when the invoice is received.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) Fixed Assets

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) Current Assets

Amount owing to the PCC at 31 December 2025 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

g) Current Liabilities

Amounts owed by the PCC at 31 December 2025 are shown as creditors and accruals.

Notes to the Financial Statements - continued
For the year ended 31 December 2025

1 Accounting Policies - continued

h) Donated goods

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2025

2 Incoming Resources

	Un-restricted Funds	Restricted Funds	Total 2025	*Un-restricted Funds*	*Restricted Funds*	*Total 2024*
	£	£	£	£	£	£
Donations and legacies						
Planned Giving	78,453	-	78,453	*75,912*	-	*75,912*
Collections	10,034	-	10,034	*11,354*	-	*11,354*
Donations	17,207	20,025	37,232	*8,428*	*9,347*	*17,775*
Legacies	10,526	8,526	19,052	*1,000*	*10,000*	*11,000*
New build donations	-	44,802	44,802	-	*254,364*	*254,364*
New build grant	-	-	-	-	*107,945*	*107,945*
Gift aid tax recovered	11,643	7,900	19,543	*13,284*	*3,949*	*17,233*
	127,863	81,253	209,116	*109,978*	*385,605*	*495,583*
Income from Charitable Activities						
Hall lettings	46,459	-	46,459	*31,912*	-	*31,912*
Fees	2,322	746	3,068	*3,780*	-	*3,780*
Boys brigade	-	-	-	-	*527*	*527*
	48,781	746	49,527	*35,692*	*527*	*36,219*
Investment Income						
Bank interest	372	132	504	*671*	*836*	*1,507*
	372	132	504	*671*	*836*	*1,507*
Total Incoming Resources	177,016	82,131	259,147	*146,341*	*386,968*	*533,309*

Notes to the Financial Statements - continued
For the year ended 31 December 2025

3 Resources Used

	Un-restricted Funds	Restricted Funds	Total 2025	*Un-restricted Funds*	*Restricted Funds*	*Total 2024*
	£	£	£	£	£	£
Charitable Activities						
Employment costs	-	78	78	-	*14,897*	*14,897*
Bank charges	120	-	120	*121*	-	*121*
Loan interest	18,389	-	18,389	-	*9,098*	*9,098*
Depreciation of tangible fixed assets	2,327	-	2,327	*4,462*	-	*4,462*
Overseas missions	-	4,360	4,360	*100*	*4,860*	*4,960*
Home missions	-	2,440	2,440	-	*2,690*	*2,690*
Parish share	72,000	-	72,000	*14,000*	-	*14,000*
Clergy expenses	1,723	-	1,723	*2,495*	-	*2,495*
Church expenses	57,859	208	58,067	*50,020*	*200*	*50,220*
Church maintenance	3,748	-	3,748	*6,229*	-	*6,229*
Hall expenses	18,530	-	18,530	*17,964*	-	*17,964*
Hall maintenance	19,861	-	19,861	*5,602*	-	*5,602*
New build	-	27,800	27,800	-	*950,085*	*950,085*
Badminton	1,419	-	1,419	-	-	-
Boys Brigade and girls association	-	-	-	-	*672*	*672*
Church capital expenditure	183	-	183	*683*	-	*683*
	196,159	34,886	231,045	*101,676*	*982,502*	*1,084,178*
Support costs						
Administration	6,139	359	6,498	*5,504*	-	*5,504*
Independent examination	1,800	-	1,800	*1,800*	-	*1,800*
	7,939	359	8,298	*7,304*	-	*7,304*
Total Resources Used	204,098	35,245	239,343	*108,980*	*982,502*	*1,091,482*

Notes to the Financial Statements - continued
For the year ended 31 December 2025

4 **Staff costs**

	2025	*2024*
	£	*£*
Salaries - youth/children	-	*12,856*
Social security - youth/children	-	*579*
Pension/Life cover costs - youth/children	-	*1,350*
Other expenses	78	*112*
Total	78	*14,897*

No employee received emoluments of more than £60,000 during the year (2024 - Nil)

Average number of full time staff

2025	*2024*
-	*1*

5 **Fixed Assets for Use by the PCC**

	Music Equipment	Audio Visual Equipment	Office and other Equipment	Building Improvements	Total
	£	£	£		£
Cost					
At 1 January 2025	2,239	14,794	15,413	40,380	72,826
Closing balance	2,239	14,794	15,413	40,380	72,826
Depreciation					
At 1 January 2025	2,239	10,671	13,627	16,335	42,872
Charge for year	-	824	1,503	-	2,327
Closing balance	2,239	11,495	15,130	16,335	45,199
Net Book Value					
31st December 2025	£ -	£ 3,299	£ 283	£ 24,045	£ 27,627
31st December 2024	£ -	£ 4,123	£ 1,786	£ 24,045	£ 29,954

Notes to the Financial Statements - continued
For the year ended 31 December 2025

6 **Debtors**

	2025	2024
	£	£
Gift aid receivable	3,963	9,600
Prepayments	1,073	277
	5,036	9,877

7 **Liabilities - Amounts Falling Due within One Year**

	2025	2024
	£	£
Accruals	1,800	1,800
Loan account	17,000	17,000
	18,800	18,800

8 **Liabilities - Amounts Falling Due within One Year**

	2025	2024
	£	£
Loan account	260,500	275,474
	260,500	275,474

9 **Control and related parties**

The PCC is an unincorporated charity and as such control is vested in the members

There were no related party transactions in the year.

Notes to the Financial Statements - continued
For the year ended 31 December 2025

10 Fund analysis - current year

	At January 2025	Incoming resources	Resources expended	Transfers	At December 2025
	£	£	£	£	£
Designated Funds					
ABC - Ashley Bee Club	388	52	(14)	-	426
Children/Youth Resources	528	1,030	(229)	(1,030)	299
Childrens Groups	103	-	-	-	103
Discretionary Fund	36	-	(132)	96	-
House Maintenance	1,130	-	-	-	1,130
Legacies	787	8,526		(8,576)	737
Messy Church	38	108	(100)	-	46
Home from Home	218	-	-	-	218
St Johns Toddler	572	500		-	1,072
St Johns Badminton	-	1,330	(1,419)	89	-
Set aside fund	50,000	9,217	(13,181)	2,000	48,036
	53,800	20,763	(15,075)	(7,421)	52,067
General Funds					
Unrestricted income fund	(303,913)	156,253	(189,023)	2,635	(334,048)
Restricted Funds					
Agency Collection	7,025	-	-	-	7,025
Bible Society	13	292	(1,200)	895	-
Boys Brigade with Girls Association	460	-	-	-	460
Building Development	-	60,012	(27,834)	-	32,178
Church Pastoral Aid Society	122	306	(1,500)	1,072	-
External Restricted	9,439	17,997	(403)	1,070	28,103
Graduate Training	3,082	-	-	-	3,082
Ministry and Evangelism	967	-	-	(63)	904
Missionary	5,169	213	(720)	1,000	5,662
Open Doors	2,350	590	(300)	(50)	2,590
R2R	2	129	(120)	-	11
TODS	-	746	(208)	(500)	38
Sudan	-	665	(1,060)	400	5
Tear Fund	-	1,070	(1,300)	326	96
WBT	-	111	(600)	636	147
	28,629	82,131	(35,245)	4,786	80,301

Notes to the Financial Statements - continued
For the year ended 31 December 2025

10 **continued**

Fund analysis - prior year	*At January 2024* £	*Incoming resources* £	*Resources expended* £	*Transfers* £	*At December 2024* £
Designated Funds					
ABC - Ashley Bee Club	293	108	(13)	-	388
Childrens/Youth Resources	905	374	(751)	-	528
Childrens Groups	103	-	-	-	103
Discretionary Fund	36	-	-	-	36
House Maintenance	1,130	-	-	-	1,130
Legacies	1,787	-	(1,000)	-	787
Messy Church	27	199	(188)	-	38
Home from Home	218	-	-	-	218
St Johns Toddler	2,572	1,322	(3,322)	-	572
St Johns Badminton	-	1,392	(1,392)	-	-
Set aside fund	-	-	-	50,000	50,000
	7,071	3,395	(6,666)	50,000	53,800
General Funds					
Unrestricted income fund	292,386	142,946	(102,314)	(636,931)	(303,913)
Restricted Funds					
Agency Collection	7,025	-	-	-	7,025
Bible Society	-	948	(935)	-	13
Boys Brigade with Girls Association	605	527	(672)	-	460
Building Development	-	373,145	(959,183)	586,038	-
Church Pastoral Aid Society	94	1,128	(1,100)	-	122
External Restricted	16,723	8,250	(15,534)	-	9,439
Graduate Training	3,082	-	-	-	3,082
Ministry and Evangelism	2,000	-	(1,033)	-	967
Missionary	5,169	-	-	-	5,169
Open Doors	132	1,164	(1,400)	104	-
Quinquennial Work	2,350	-	-	-	2,350
R2R	23	99	(120)	-	2
Sudan	-	723	(800)	77	-
Tear Fund	4	729	(1,125)	392	-
WBT	25	255	(600)	320	-
	37,232	386,968	(982,502)	586,931	28,629

10 **continued**

Designated Funds

ABC : This club is led by David and Rosamund Hoslett. Like Messy Church it has lots of art, craft, games and activities. There is no fee to join this club, all income is donation based.

Childrens/Youth Resources : This fund is used for youth resources expenditure.

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : This fund is used to make small donations or to buy food for our needy people.

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church

Messy Church : Messy Church is a group led by David and Becky Price. It is called "Messy" because there are lots of art and craft activities leading to messiness at the end of the session. There is a donation fee to cover the costs pf food and craft material

Home from Home : To fund the lunch club

St Johns Toddler : This is for the funds of both St Johns and COGS

St Johns Badminton : For use by the badminton group

Set aside fund : This fund is used for money we are saving for projects. Currently we are saving for church lights.

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To make the bible heard, they are to show how the bible connects with life and make it more accessible

Boys Brigade with Girl Association : Is for use for these clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the furtherance of Ministry and Evangelism in the community

Missionary : For missionary work

Open Doors : To supply bibles, leadership training, literacy programme, livelihood support and advocacy services as well as mobilizing churches in

Quinquennial Work : Towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

Sudan : For collections for the Sudan

Tear Fund : Providing food, shelter, medical care, schooling, hospitals in the world's most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

11 **Net Assets by Fund**

	Un-restricted Funds	Restricted Funds	Total 2025	*Un-restricted Funds*	*Restricted Funds*	*Total 2024*
	£	£	£	*£*	*£*	*£*
Tangible assets	27,627	-	27,627	*29,954*	*-*	*29,954*
Current assets	(30,308)	80,301	49,993	*14,207*	*28,629*	*42,836*
Creditors : Amounts falling due within one year	(18,800)	-	(18,800)	*(18,800)*	*-*	*(18,800)*
Creditors : Amounts falling due after one year	(260,500)	-	(260,500)	*(275,474)*	*-*	*(275,474)*
	(281,981)	80,301	(201,680)	*(250,113)*	*28,629*	*(221,484)*

12 **Trustees' remuneration and expenses**

No trustee received any remuneration or expenses during the year (2024 : nil) for serving as a trustee of the charity.

13 **Trustees' expenses**

No trustees expenses were incurred during the year (2024: nil).

14 **Independent Examiners remuneration**

	Total 2025	*Total 2024*
	£	*£*
Examination fee	800	*800*
Other services	1,000	*1,000*
	1,800	*1,800*

Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2025, which are set out on pages 1 to 18.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2024

Contents **Page**

Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Cashflow Statement	7
Notes to the Financial Statements	8 to 18
Independent Examiners Report	19

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2024

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Bankers

CAF Bank Ltd	**NatWest**
25 Kings Hill Avenue	Upper Parkstone Road
Kings Hill	209 Ashley Road
West Halling	Parkstone
Kent	Dorset
ME19 4JQ	BH14 9DR

Independent examiners
Mr C Fairhall
Newton Magnus Ltd
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Aim and purpose
The parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Rev Debbie Smith has delegated to her pastoral responsibility for the Church of the Good Shepherd as Associate Minister. As Charity Trustees all PCC members have a duty to ensure the PCC is solvent, well run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls.
The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. Our Parish Children's and Families Worker Bex Simpson resigned from the post after 10 years of faithful and fruitful service. As in previous years her time had been shared between Parish work and working n the PSN, with her work for the Parish being funded via the Ministry Fund.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our independent examiners, and Lynne Young, Assistant Treasurer at the Church of the Good Shepherd. Mary James administers the accounts for the Good Shepherd New Build project. Lynne Young is the point of contact with the Bank (Caftan), and David Hoslett is the point of contact with the Charity Commission.
This year's accounts are dominated by the one-off project to rebuild The Church of the Good Shepherd, which commenced in October 2023 and was completed in September 2024. The new building will equip the church to serve the local community for Rossmore in Jesus' name for the next century with a high quality building which meets the environmental standard for building today/ The new building includes solar panels on the roof, air source heat pumps, underfloor heating and thick insulation. offering a hugh step forward compared with the original "temporary" timber building of 1931. The accounts show that outgoing resources were much higher than incoming in 2024 because the parish was spending resources received previously. A summary of project costs is presented below under the heading Church of the Good Shepherd.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit
When planning our activities for the year, the PCC has considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to encounter Jesus and to live out their faith as part of our parish community
* Worship, prayer and bible teaching
* Provision of pastoral care for people living in the parish
*Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises and this year we celebrated the opening of the new Good Shepherd church building.

PCC Membership
Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 22nd April 2024, the following served as PCC Members.

Incumbent:	Rev David Price	
Assistant Minster:	Rev Debbie Smith	
Churchwardens:	Charles Adams	
	Michael Cuthbertson	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer Good Shepherd:	Lynne Young	
Deputy Wardens at the Good Shepherd:	Lynne Young	
	Vacant	
Deanery Synod Members:	Bex Simpkins	
	John Gray	
Good Shepherd	Vacant	
PCC Secretary	David Hoslett	
Elected Members:	Sandra Brown	Tony Eyers
	Grace Galton	Melissa Girling
	Mikayla Gray	Richard Meredith
	Rachel Neale	Charles Nolan
	(3 vacancies, 1 St Johns, 2 Good Shepherd)	

PCC Membership - continued

Ex-Officio (non-voting and not Charity Trustees): Loeke Tarmadi, St John's Verger
Bex Simpkins, Children and Families Worker

Elected members who served on the PCC prior to the APCM in April (at which they stood down) were:

Elected Members : Mikayla Gray, Rachel Neale

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 are welcome to stand for election to the PCC, subject to satisfying the "Fit and Proper Persons" and other criteria laid out for Charity Trustees by the Charity Commission, HMRC and the Diocese. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches. Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder
Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:
1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
a. a deferred annuity section known as Pension Builder Classic, and,
b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £1,350 2023: £1,475).

A valuation of the Pension Builder Scheme is carried out once every three years. the most recent valuation was carried out as 31 December 2022.

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The next valuation is due at 31 December 2025.
The legal structure of the scheme is such that if another employer fails, the church could become responsible for paying a share of the failed employer's pension liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2024

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for examination, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

Achievements and performance

The appointment of Rev Debbie Smith as the new Associate Minister at the church of the Good Shepherd and the construction and opening of the new church buildings are the stand out achievements of the past year. The Parish was and remains responsible for servicing contractor's and consultancy invoices during the construction and retention periods for the new build. It is also responsible for servicing the £300K loan repayments to Methodist Chapel Aid (MCA), due as 40 half-yearly capital repayments of £7500 plus interest loan repayments.
Whilst the PCC remains committed to paying the Parish Share our commitment to servicing the aforementioned invoices and loan repayments takes precedence.

Parish Matters

* As for last year our Planned Giving as a Parish has stood up well and our overall income and expenditure is well matched, although at the Good Shepherd this is due to decreased activity during the interregnum and building project.
* Additional funding of £180K for completion of the £1.2M New Build project in July was raised from within the parish through the inspired generosity of God's people and by drawing from Parish Funds. Both churches have "set-aside" funds set up within their accounts to allow regular monthly transfers to be made from their General Funds.
* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see https:/www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme

* Our worshipping community is the fourth largest in the Deanery. Under the new Share System 60% of the parish share request will be based on ministry deployment and 40% on worshipping community numbers. Note that we anticipate a deprivation relief of £10K to be applied each year, but we anticipate parish share requests of £104,606 by 2028.
* In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
  * for all other incidents, to the Vicar and Church Wardens using the online form at https:/ccforms.charitycommission.gov.uk/report-a-serious-incident

Church of the Good Shepherd

* Rev Debbie Smith was licensed as Associate Minster at the Church of the Good Shepherd on 15th July 2024.
* The church rebuilding works by Spetisbury Construction Ltd under JCT Minor Works with Contractor's Design 2016 are for the contract sum of £975283.36 (excl VAT) (note that the majority of the project is zero-rated). Contract start date was 23 October 2023 with the date of completion set for 26th July 2024, although late changes to fire doors and access pushed the handover back to late September 2024. The completion costs were also raised. The new building was dedicated at a joyous service by Bishop Stephen on 6th October 2024.
* The total project cost was £1.2M funded from four main sources:
  * Funds raised and given by the parish £455,023
  * Proceeds from the sale of 35 Stanfield Road £306,700
  * Grants received from the Talbot Village Trust £50,000, Joseph Rank Trust £40,000, Laing Family Trusts £30,000, Benefact Trust £22,000, Erskine Muton Trust £5,000, Janet Munro Trust £5,000, Bayfiled Trust £2,000
  * 20 year loan from MCA £300,000

St John's

* We said goodbye to Bex Simpkins in October and gave thanks for her ten years of tireless effort and work. We wish her all the best as she takes a break from paid church work. On reviewing our Children's and Families work we decided to prioritise Junior Church and YoYo and will continue to staff and run these. Sonseekers and BBGA will not meet at present.
* Expenditure on maintenance and building was reduced to help support the finance required for the Good Shepherd new build, St John's contributed £39K towards this project this year in addition to the giving of its members.
* A Net-Zero energy audit was carried out on the church building.

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the parish was asked to pay this year under the Fairer Share scheme was £96,281, this was reduced to help support the new build costs.

This year, St John's paid £10K and the Good Shepherd paid £4K towards the Parish Share, as the Parish focused its resources on the New Build project. The PCC will make share payments in the coming year on a monthly basis and not by direct debit in order to maintain cash reserves in line with our reserves policy.

The PCC remains committed to the principle of paying parish share.

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2024

Financial review - continued

Reserves policy

The conditions of the MCA Loan for the New Build include that we hold cash reserves of £25K throughout the 20 year period of the loan, We endeavour to hold cash in reserves equating to the General Fund (cash savings) of £25k).

The reserves held by the church at the year end were as follows:

Unrestricted funds	-£ 250,113	(2023 : £299,457)
Restricted	£ 28,629	(2023 : £37,232)

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Church Attendance
Congregation numbers during the year were 4922 adults and 1187 children at St Johns, 1827 and 79 at Church of the Good Shepherd.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

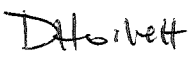
a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the PCC of Heatherlands



Dated: 28.4.25



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Un-restricted Funds	Restricted Funds	Total 2024	*Un-restricted Funds*	*Restricted Funds*	*Total 2023*
		£	£	£	*£*	*£*	*£*
Incoming Resources	**2**						
Donations and legacies		109,978	385,605	495,583	*132,787*	*56,325*	*189,112*
Income from charitable activities		35,692	527	36,219	*32,129*	*577*	*32,706*
Investment income		671	836	1,507	*13,271*	-	*13,271*
Total Incoming Resources		146,341	386,968	533,309	*178,187*	*56,902*	*235,089*
Resources Used	**3**						
Charitable activities		101,676	982,502	1,084,178	*198,713*	*230,794*	*429,507*
Other		7,304	-	7,304	*10,832*		*10,832*
Total Resources Used		108,980	982,502	1,091,482	*209,545*	*230,794*	*440,339*
Net Movement in Funds		37,361	(595,534)	(558,173)	*(31,358)*	*(173,892)*	*(205,250)*
Transfers	**10**	(586,931)	586,931	-	(3,648)	3,648	-
Balances brought forward		299,457	37,232	336,689	*334,463*	*207,476*	*541,939*
Balances carried forward		(250,113)	28,629	(221,484)	299,457	37,232	*336,689*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2024

	Notes	Un-restricted Funds	Restricted Funds	2024	*2023*
		£	£	£	*£*
Fixed Assets					
Tangible fixed assets	5	29,954	-	29,954	*34,416*
		29,954	-	29,954	*34,416*
Current Assets					
Debtors	6	9,877	-	9,877	*9,976*
Cash at Bank and in hand		4,330	28,629	32,959	*294,097*
		14,207	28,629	42,836	*304,073*
Liabilities - amounts falling due within one year	8	18,800	-	18,800	*1,800*
Net Current Assets		(4,593)	28,629	24,036	*302,273*
Liabilities - amounts falling due after one year		275,474	-	275,474	-
Net Assets		(250,113)	28,629	(221,484)	*336,689*

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

.....

Date : 28.4.25

The notes on pages 8 to 18 Form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Cashflow Statement for the year ended 31 December 2024

	2024		2023	
Net cash from operating activities		(262,645)		(203,138)
Dividends and interest	1,507		8,939	
(Purchase)/Disposal of investments	-		274,423	
		1,507		283,362
Change in cash equity in the year		(261,138)		80,224
Cash as at 1 January 2024		294,097		213,873
Cash as at 31 December 2024		32,959		294,097

Net income (expense)	(558,173)	(205,250)
Depreciation charge	4,462	4,799
Dividends and interest	(1,507)	(8,939)
Decrease/(increase) in debtors	99	6,252
(Decrease)/increase in creditors	292,474	-
	(262,645)	(203,138)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Notes to the Financial Statements
For the year ended 31 December 2024

1 **Accounting Policies**

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2019)(FRS 102), issued in 2019, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) **Fund Accounting Policy**

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) **Incoming Resources**

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2024

1 **Accounting Policies - continued**

c) **Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid, is accounted for when the invoice is received.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) **Fixed Assets**

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) **Current Assets**

Amount owing to the PCC at 31 December 2024 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

g) **Current Liabilities**

Amounts owed by the PCC at 31 December 2024 are shown as creditors and accruals.

Notes to the Financial Statements - continued
For the year ended 31 December 2024

1 **Accounting Policies - continued**

h) **Donated goods**

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2024

2 **Incoming Resources**

	Un-restricted Funds	Restricted Funds	Total 2024	*Un-restricted Funds*	*Restricted Funds*	*Total 2023*
	£	£	£	*£*	*£*	*£*
Donations and legacies						
Planned Giving	75,912	-	75,912	*86,927*	-	*86,927*
Collections	11,354	-	11,354	*7,493*	-	*7,493*
Donations	8,428	9,347	17,775	*5,542*	*8,590*	*14,132*
Legacies	1,000	10,000	11,000	*4,100*	-	*4,100*
New build donations	-	254,364	254,364	-	*20,909*	*20,909*
New build grant	-	107,945	107,945	-	*22,000*	*22,000*
Gift aid tax recovered	13,284	3,949	17,233	*28,725*	*4,826*	*33,551*
	109,978	385,605	495,583	*132,787*	*56,325*	*189,112*
Income from Charitable Activities						
Hall lettings	31,912	-	31,912	*28,939*	-	*28,939*
Fees	3,780	-	3,780	*3,015*	-	*3,015*
Home from home	-	-	-	*155*	-	*155*
Boys brigade	-	527	527	*20*	*577*	*597*
	35,692	527	36,219	*32,129*	*577*	*32,706*
Investment Income						
Bank interest	671	836	1,507	*2,806*	-	*2,806*
Dividend income	-	-	-	*6,133*	-	*6,133*
Profit on sale of investments	-	-	-	*4,332*	-	*4,332*
	671	836	1,507	*13,271*	-	*13,271*
Total Incoming Resources	146,341	386,968	533,309	*178,187*	*56,902*	*235,089*

Notes to the Financial Statements - continued
For the year ended 31 December 2024

3 **Resources Used**

	Un-restricted Funds	Restricted Funds	Total 2024	*Un-restricted Funds*	*Restricted Funds*	*Total 2023*
	£	£	£	*£*	*£*	*£*
Charitable Activities						
Employment costs	-	14,897	14,897	*16,817*	-	*16,817*
Bank charges	121	-	121	*123*	-	*123*
Loan interest	-	9,098	9,098	-	-	-
Depreciation of tangible fixed assets	4,462	-	4,462	*4,799*	-	*4,799*
Overseas missions	100	4,860	4,960	*100*	*4,925*	*5,025*
Home missions	-	2,690	2,690	*518*	*3,480*	*3,998*
Parish share	14,000	-	14,000	*88,795*	-	*88,795*
Clergy expenses	2,495	-	2,495	*2,542*	-	*2,542*
Church expenses	50,020	200	50,220	*29,411*	-	*29,411*
Church maintenance	6,229	-	6,229	*8,986*	-	*8,986*
Hall expenses	17,964	-	17,964	*13,649*	-	*13,649*
Hall maintenance	5,602	-	5,602	*11,236*	-	*11,236*
New build	-	950,085	950,085	*21,155*	*221,546*	*242,701*
Home from home expenditure	-		-	*61*	-	*61*
Boys Brigade and girls association	-	672	672	-	*843*	*843*
Church capital expenditure	683	-	683	*521*	-	*521*
	101,676	982,502	1,084,178	*198,713*	*230,794*	*429,507*
Support costs						
Administration	5,504	-	5,504	*9,032*	-	*9,032*
Independent examination	1,800	-	1,800	*1,800*	-	*1,800*
	7,304	-	7,304	*10,832*	-	*10,832*
Total Resources Used	108,980	982,502	1,091,482	*209,545*	*230,794*	*440,339*

Notes to the Financial Statements - continued
For the year ended 31 December 2024

4 **Staff costs**

	2024	2023
	£	£
Salaries - youth/children	12,856	13,468
Social security - youth/children	579	546
Pension/Life cover costs - youth/children	1,350	1,475
Other expenses	112	1,328
Total	14,897	16,817

No employee received emoluments of more than £60,000 during the year (2023 - Nil)
The employee left employment in October 2024

Average number of full time staff	2024	2023
	1	1

5 **Fixed Assets for Use by the PCC**

	Music Equipment	Audio Visual Equipment	Office and other Equipment	Building Improvements	Total
	£	£	£		£
Cost					
At 1 January 2024	2,239	14,794	15,413	40,380	72,826
Closing balance	2,239	14,794	15,413	40,380	72,826
Depreciation					
At 1 January 2024	2,239	9,693	11,958	14,520	38,410
Charge for year	-	978	1,669	1,815	4,462
Closing balance	2,239	10,671	13,627	16,335	42,872
Net Book Value					
31st December 2024	£ -	£ 4,123	£ 1,786	£ 24,045	£ 29,954
31st December 2023	£ -	£ 5,101	£ 3,455	£ 25,860	£ 34,416

Notes to the Financial Statements - continued
For the year ended 31 December 2024

6 **Debtors**

	2024	2023
	£	£
Gift aid receivable	9,600	8,894
Prepayments	277	1,082
	9,877	9,976

7 **Liabilities - Amounts Falling Due within One Year**

	2024	2023
	£	£
Accruals	1,800	1,800
Loan account	17,000	-
	18,800	1,800

8 **Liabilities - Amounts Falling Due within One Year**

	2024	2023
	£	£
Loan account	275,474	-
	275,474	-

9 **Control and related parties**

The PCC is an unincorporated charity and as such control is vested in the members

There were no related party transactions in the year.

Notes to the Financial Statements - continued
For the year ended 31 December 2024

10 Fund analysis - current year	At January 2024 £	Incoming resources £	Resources expended £	Transfers £	At December 2024 £
Designated Funds					
ABC - Ashley Bee Club	293	108	(13)	-	388
Children/Youth Resources	905	374	(751)	-	528
Childrens Groups	103	-	-	-	103
Discretionary Fund	36	-		-	36
House Maintenance	1,130	-	-	-	1,130
Legacies	1,787	-	(1,000)	-	787
Messy Church	27	199	(188)	-	38
Home from Home	218	-	-	-	218
St Johns Toddler	2,572	1,322	(3,322)	-	572
St Johns Badminton	-	1,392	(1,392)	-	-
Set aside fund	-	-		50,000	50,000
	7,071	3,395	(6,666)	50,000	53,800
General Funds					
Unrestricted income fund	292,386	142,946	(102,314)	(636,931)	(303,913)
Restricted Funds					
Agency Collection	7,025	-	-	-	7,025
Bible Society	-	948	(935)	-	13
Boys Brigade with Girls Association	605	527	(672)	-	460
Building Development	-	373,145	(959,183)	586,038	-
Church Pastoral Aid Society	94	1,128	(1,100)	-	122
External Restricted	16,723	8,250	(15,534)	-	9,439
Graduate Training	3,082	-	-	-	3,082
Ministry and Evangelism	2,000	-	(1,033)	-	967
Missionary	5,169	-	-	-	5,169
Open Doors	132	1,164	(1,400)	104	-
Quinquennial Work	2,350	-	-	-	2,350
R2R	23	99	(120)	-	2
Sudan	-	723	(800)	77	-
Tear Fund	4	729	(1,125)	392	-
WBT	25	255	(600)	320	-
	37,232	386,968	(982,502)	586,931	28,629

* The £586,038 transfer was the funds transferred from the general fund to cover new build costs. The £50,000 transfer from general funds to designated funds is the set aside fund as agreed by the Church.

Notes to the Financial Statements - continued
For the year ended 31 December 2024

10 **continued**

Fund analysis - prior year	*At January 2023* £	*Incoming resources* £	*Resources expended* £	*Transfers* £	*At December 2023* £
Designated Funds					
ABC - Ashley Bee Club	*258*	*122*	*(87)*	*-*	*293*
Childrens/Youth Resources	*845*	*250*	*(190)*	*-*	*905*
Childrens Groups	*103*	*-*	*-*	*-*	*103*
Discretionary Fund	*66*	*-*	*(30)*	*-*	*36*
House Maintenance	*1,130*	*-*	*-*	*-*	*1,130*
Legacies	*2,778*	*4,100*	*(4,090)*	*(1,001)*	*1,787*
Messy Church	*245*	*272*	*(490)*	*-*	*27*
Home from Home	*-*	*218*	*-*	*-*	*218*
St Johns Toddler	*-*	*725*	*(376)*	*2,223*	*2,572*
Ministery	*-*	*388*	*(1,358)*	*970*	*-*
St Johns Badminton	*-*	*1,351*	*(1,400)*	*49*	*-*
	5,425	*7,426*	*(8,021)*	*2,241*	*7,071*
General Funds					
Unrestricted income fund	*329,038*	*182,831*	*(213,594)*	*(5,889)*	*292,386*
Restricted Funds					
Agency Collection	*7,066*	*759*	*(800)*	*-*	*7,025*
Bible Society	*51*	*577*	*(842)*	*214*	*-*
Boys Brigade with Girls Association	*605*	*-*	*-*	*-*	*605*
Building Development	*178,637*	*42,909*	*(221,546)*	*-*	*-*
Church Pastoral Aid Society	*23*	*1,371*	*(1,300)*	*-*	*94*
External Restricted	*6,993*	*6,895*	*(1)*	*2,836*	*16,723*
Graduate Training	*3,082*	*-*	*-*	*-*	*3,082*
Ministry and Evangelism	*284*	*-*	*-*	*1,716*	*2,000*
Missionary	*5,169*	*-*	*(2,080)*	*2,080*	*5,169*
Open Doors	*64*	*1,018*	*(950)*	*-*	*132*
Quinquennial Work	*2,350*	*-*	*-*	*-*	*2,350*
R2R	*3*	*428*	*(100)*	*(308)*	*23*
St Johns Badminton	*879*	*-*	*-*	*(879)*	*-*
St Johns Toddler Group	*2,223*	*-*	*-*	*(2,223)*	*-*
Sudan	*17*	*1,396*	*(1,575)*	*162*	*-*
Tear Fund	*16*	*1,188*	*(1,200)*	*-*	*4*
WBT	*14*	*361*	*(400)*	*50*	*25*
	207,476	*56,902*	*(230,794)*	*3,648*	*37,232*

10 **continued**

Designated Funds

ABC : Has lots of crafts, games and activities. There is no fee to join.

Childrens/Youth Resources : For use by Children and Youth projects

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : A fund made available for the clergy to help parishioners in need

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church

Messy Church : Fund to support the Messy Church events

Home from Home : To fund the lunch club

St Johns Toddler : For use for the Friday morning toddler group

St Johns Badminton : For use by the badminton group

Set aside fund : For each church to be able to make regular transfers from theor general funds.

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To fund the making of the scriptures more widely available

Boys Brigade with Girl Association : Is for use for these clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the furtherance of Ministry and Evangelism in the community

Missonary : For missionary work

Open Doors : To supply bibles, training, literacy programmes, support and advocacy services to serve Christians living under religious persecution.

Quinquennial Work : Towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

Sudan : For collections for the Sudan

Tear Fund : Providing food, shelter, medical care, schooling, hospitals in the world's most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

Notes to the Financial Statements - continued
For the year ended 31 December 2024

11 **Net Assets by Fund**

	Un-restricted Funds	Restricted Funds	Total 2024	*Un-restricted Funds*	*Restricted Funds*	*Total 2023*
	£	£	£	*£*	*£*	*£*
Tangible assets	29,954	-	29,954	*34,416*	-	*34,416*
Current assets	14,207	28,629	42,836	*266,841*	*37,232*	*304,073*
Creditors : Amounts falling due within one year	(18,800)	-	(18,800)	*(1,800)*	-	*(1,800)*
Creditors : Amounts falling due after one year	(275,474)	-	(275,474)	-	-	-
	(250,113)	28,629	(221,484)	*299,457*	*37,232*	*336,689*

12 **Trustees' remuneration and expenses**

No trustee received any remuneration or expenses during the year (2023 : nil) for serving as a trustee of the charity.

13 **Trustees' expenses**

No trustees expenses were incurred during the year (2023: nil).

14 **Independent Examiners remuneration**

	Total 2024	*Total 2023*
	£	*£*
Examination fee	800	*800*
Other services	1,000	*1,000*
	1,800	*1,800*

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
Financial Statements Year Ended 31 December 2024
Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2024, which are set out on pages 1 to 18.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

FOR 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2023

Contents **Page**

Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 17
Independent Examiners Report	18

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2023

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Bankers

CAF Bank Ltd	**NatWest**
25 Kings Hill Avenue	Upper Parkstone Road
Kings Hill	209 Ashley Road
West Halling	Parkstone
Kent	Dorset
ME19 4JQ	BH14 9DR

Independent examiners
Mr C Fairhall
Newton Magnus Ltd
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

Aim and purpose

The parish of Heatherlands St John is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Pastoral responsibility for the Church of the Good Shepherd is delegated to an Associate Minister as Associate Priest, although with no-one currently in post this is fulfilled by the parish Vicar, Revd. David Price. As Charity Trustees all PCC members have a duty to ensure the PCC is solvent, well run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls.

The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. Bex Simpkins, our Parish Children's and Families Worker, shares her time equally between Parish work and working in the PSN. Her work for the Parish continues to be funded via the Ministry Fund.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our independent examiners, and Lynne Young, Assistant Treasurer at the Church of the Good Shepherd. Mary James administers the accounts for the Good Shepherd New Build project. Lynne Young is the point of contact with the Bank (Caftan), and David Hoslett is the point of contact with the Charity Commission.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit
When planning our activities for the year, the PCC have considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through;

* Worship, prayer and bible teaching
* Provision of pastoral care for people living in the parish
*Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises and this year we commenced the rebuild of the Church of the Good Shepherd.

PCC Membership

Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 26th April 2023, the following served as PCC Members.

Incumbent:	Rev David Price	
Assistant Priest:	Vacant following the retirement of Rev Peter Homden	
Churchwardens:	Charles Adams	
	David Hoslett (PCC Secretary)	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer Good Shepherd:	Lynne Young	
Deputy Wardens at the Good Shepherd:	Lynne Young	
	Mary James	
Deanery Synod Members:	Bex Simpkins	
	John Gray	
Good Shepherd	Vacant	
Elected Members:	Michael Cuthbertson	Melissa Girling
	Mikayla Gray	Rachel Neale
	Sandra Brown	Grace Galton
	Martin Hancock	Tony Eyers
	Vacancy (Good Shepherd)	

PCC Membership - continued

Ex-Officio (non-voting and not Charity Trustees): Loeke Tarmadi, St John's Verger
Bex Simpkins, Children and Families Worker

Elected members who served on the PCC prior to the APCM in April 2023 (at which they stood down) were:

Deanery Synod Member Good Shepherd: Andy Brackstone

Elected Members : Rebecca Morgan

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 are welcome to stand for election to the PCC, subject to satisfying the "Fit and Proper Persons" and other criteria laid out for Charity Trustees by the Charity Commission, HMRC and the Diocese. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches. Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder

The church participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:
1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
a. a deferred annuity section known as Pension Builder Classic, and,
b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2023: £1,475, 2022: £1,427).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022, calculations are currently under way.

For the Pension Builder Classic section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in repect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%) This followed improivements in the funding position over 2023.There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the 2019 valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2023

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for examination, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

Achievements and performance

The demolition of the Church if the Good Shepherd and the building of the new is the stand-out achievement of the past year, this project being at least 25 years in the making.

The post of Associate Minister at the Church of the Good Shepherd remains vacant, despite two selection rounds. The position has been advertised in terms of the sort of person we are looking for, offering both "House for Duty" and "Half-Stipend" as alternative ministry models. We are currently advertising and looking to appoint in the summer of 2024.

In spite of the lack of an Associate Minister at the Good Shepherd, Gospel ministry has continued at the Good Shepherd with attendance stabilizing but below pre-pandemic levels. At St John's attendance especially among the young has increased. At St John's the age profile is currently of the order of 27% children and young people, 43% of working age and 30% over 70 years of age.

We lament the fact that General Synod have agreed to adopt the use of the Prayers of Love and Faith in a scheduled service setting, without the promised pastoral guidance or structural pastoral provision being in place and without the legal advice to Bishops being shared. This matter has consumed a significant amount of time in our PCC and DCC meetings this year.

Parish Matters

* As for last year our Planned Giving has stood up well and our overall income and expenditure is well matched.
* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see https:/www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme
* In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
  * for all other incidents, to the Vicar and Church Wardens using the online form at https:/ccforms.charitycommission.gov.uk/report-a-serious-incident

Church of the Good Shepherd

* The Archbishop of Canterbury visited the Good Shepherd to launch the Gypsy, Roma and Traveller Friendly Churches in June.
* The church rebuilding works by Spetisbury Construction Ltd under JCT Minor Works with Contractor's Design 2016 are for the contract sum of £975283.36 (excl VAT) (note that the majority of the project is zero-rated). Contract start date was 23 October 2023 with the date of completion set for 26th July 2024. The project is being coordinated by SDBF Building Consultancy Ltd for a 5% contract fee (negotiated down from 8%)
* The project is being funded as follows, any shortfall being met from Parish Funds; Church funds(local) in hand £473k(incl proceeds from sale of 35 Stanfield Road), Church funds (other), 20 year loan from MCA 300K (not received until 2024), Grants, TVT 50K, Joseph Rank Trust 40K, Laing Family Trust £30K, Benefact Trust £22K

St John's

* Finance Coordinator c4.6 has been installed onto the office computer and the fund entries for the whole year entered into a new dataset. This is to ovoid legacy mistakes from previous years continuing to appear.
* To prepare for a net-zero future, the boiler room beneath the Church Office was decommission and cleared, including the removal of asbestos, and the rear hall Drugasar heather were replaced with a wet system.

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the Parish was asked to pay this year under the Fairer Share scheme was £88,795, compared with £90,242 in 2021. The share was paid monthly by direct debit from the St John's current account including the share contribution from the Good Shepherd.. The proportion of parish share paid by each of the Churches is set by the PCC. In this last year St John's paid a higher proportion than previous years to allow the Good Shepherd to focus resources on the new build. This year St Joh's paid £62,023 and the Good Shepherd paid £26,772 towards the Parish Share. The PCC will not make share payments in the coming year by direct debit, in order to maintain cash reserves to allow the servicing of the staged payments for the new build.
The PCC remains committed to paying the parish share in full.

Financial review - continued

Reserves policy

The conditions of the MCA Loan for the New Build include that we hold cash reserves of £25K throughout the 20 year period of the loan, We endeavour to hold cash in reserves equating to the General Fund (cash savings) of £25k).

The reserves held by the church at the year end were as follows:

Unrestricted funds	£ 299,457	(2022 : £334,463)
Restricted	£ 37,232	(2022 : £207,476)

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Church Attendance

Congregation numbers during the year were 4421 adults and 1263 children at St Johns, 1973 and 59 at Church of the Good Shepherd.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the PCC of Heatherlands

D. Rees D Hoult

Dated: 15.4.24

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Un-restricted Funds	Restricted Funds	Total 2023	*Un-restricted Funds*	*Restricted Funds*	*Total 2022*
		£	£	£	*£*	*£*	*£*
Incoming Resources	2						
Donations and legacies		132,787	56,325	189,112	*116,539*	*57,129*	*173,668*
Income from charitable activities		32,129	577	32,706	*27,150*	*3,350*	*30,500*
Investment income		13,271	-	13,271	*8,677*	-	*8,677*
Total Incoming Resources		178,187	56,902	235,089	*152,366*	*60,479*	*212,845*
Resources Used	3						
Charitable activities		198,713	230,794	429,507	*162,865*	*64,351*	*227,216*
Other		10,832	-	10,832	*8,782*	*587*	*9,369*
Total Resources Used		209,545	230,794	440,339	*171,647*	*64,938*	*236,585*
Net Incoming/Outgoing Resources		(31,358)	(173,892)	(205,250)	*(19,281)*	*(4,459)*	*(23,740)*
Change in value of investments		-	-	-	(36,614)	-	(36,614)
Net Movement in Funds		(31,358)	(173,892)	(205,250)	*(55,895)*	*(4,459)*	*(60,354)*
Transfers		(3,648)	3,648	-	5,660	(5,660)	-
Balances brought forward		334,463	207,476	541,939	*384,698*	*217,595*	*602,293*
Balances carried forward		299,457	37,232	336,689	334,463	207,476	*541,939*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2023

	Notes	Un-restricted Funds £	Restricted Funds £	2023 £	*2022 £*
Fixed Assets					
Tangible fixed assets	5	34,416	-	34,416	*39,215*
Investments	8	-	-	-	*274,423*
		34,416	-	34,416	*313,638*
Current Assets					
Debtors	6	9,976	-	9,976	*16,228*
Cash at Bank and in hand		256,865	37,232	294,097	*213,873*
		266,841	37,232	304,073	*230,101*
Liabilities - amounts falling due within one year	7	1,800	-	1,800	*1,800*
Net Current Assets		265,041	37,232	302,273	*228,301*
Net Assets		299,457	37,232	336,689	*541,939*

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

15.4.24

Date :

The notes on pages 7 to 17 Form part of these accounts.

Notes to the Financial Statements
For the year ended 31 December 2023

1 **Accounting Policies**

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP 2019)(FRS 102), issued in 2019, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) **Fund Accounting Policy**

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) **Incoming Resources**

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2023

1 **Accounting Policies - continued**

c) **Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid, is accounted for when the invoice is received.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) **Fixed Assets**

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) **Investments**

Fixed asset investments are included at fair value at the balance sheet date. The fair value is based on a valuation from an independent valuer.

Realised gains and losses on investments are calculated as the difference between the sales proceeds and their market value at the start of the year or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market value during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

The investment was disposed of during the year.

Notes to the Financial Statements - continued
For the year ended 31 December 2023

1 **Accounting Policies - continued**

g) **Current Assets**

Amount owing to the PCC at 31 December 2023 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

h) **Current Liabilities**

Amounts owed by the PCC at 31 December 2023 are shown as creitors and accruals.

i) **Donated goods**

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2023

2 Incoming Resources

	Un-restricted Funds	Restricted Funds	Total 2023	*Un-restricted Funds*	*Restricted Funds*	*Total 2022*
	£	£	£	*£*	*£*	*£*
Donations and legacies						
Planned Giving	86,927	-	86,927	*85,401*	-	*85,401*
Collections	7,493	-	7,493	*7,057*	*1,090*	*8,147*
Donations	5,542	8,590	14,132	*5,885*	*9,284*	*15,169*
Legacies	4,100	-	4,100	*2,160*	-	*2,160*
New build donations	-	20,909	20,909	-	*42,983*	*42,983*
New build grant	-	22,000	22,000	-	-	-
Gift aid tax recovered	28,725	4,826	33,551	*16,036*	*3,772*	*19,808*
	132,787	56,325	189,112	*116,539*	*57,129*	*173,668*
Income from Charitable Activities						
Hall lettings	28,939	-	28,939	*26,262*	-	*26,262*
Fees	3,015	-	3,015	*735*	*1,809*	*2,544*
COGS toddler	-	-	-	-	*883*	*883*
Home from home	155	-	155	*153*	-	*153*
Boys brigade	20	577	597	-	*658*	*658*
	32,129	577	32,706	*27,150*	*3,350*	*30,500*
Investment Income						
Bank interest	2,806	-	2,806	*516*	-	*516*
Dividend income	6,133	-	6,133	*8,161*	-	*8,161*
Profit on sale of investments	4,332	-	4,332	-	-	-
	13,271	-	13,271	*8,677*	-	*8,677*
Total Incoming Resources	178,187	56,902	235,089	*152,366*	*60,479*	*212,845*

Notes to the Financial Statements - continued
For the year ended 31 December 2023

3 **Resources Used**

	Un-restricted Funds	Restricted Funds	Total 2023	*Un-restricted Funds*	*Restricted Funds*	*Total 2022*
	£	£	£	*£*	*£*	*£*
Charitable Activities						
Employment costs	16,817	-	16,817	*15,427*	-	*15,427*
Bank charges	123	-	123	*165*	-	*165*
Depreciation of tangible fixed assets	4,799	-	4,799	*3,827*	*972*	*4,799*
Overseas missions	100	4,925	5,025	*160*	*4,480*	*4,640*
Home missions	518	3,480	3,998	*2,265*	*700*	*2,965*
Parish share	88,795	-	88,795	*90,242*	-	*90,242*
Clergy expenses	2,542	-	2,542	*1,408*	-	*1,408*
Church expenses	29,411	-	29,411	*23,125*	*4,532*	*27,657*
Church maintenance	8,986	-	8,986	*5,928*	-	*5,928*
Hall expenses	13,649	-	13,649	*15,846*	-	*15,846*
Hall maintenance	11,236	-	11,236	*3,236*	-	*3,236*
New build	21,155	221,546	242,701	-	*53,458*	*53,458*
Home from home expenditure	61	-	61	*136*	-	*136*
Boys Brigade and girls association	-	843	843	-	*209*	*209*
Church capital expenditure	521	-	521	*1,100*	-	*1,100*
	198,713	230,794	429,507	*162,865*	*64,351*	*227,216*
Support costs						
Administration	9,032	-	9,032	*6,982*	*587*	*7,569*
Independent examination	1,800	-	1,800	*1,800*	-	*1,800*
	10,832	-	10,832	*8,782*	*587*	*9,369*
Total Resources Used	209,545	230,794	440,339	*171,647*	*64,938*	*236,585*

Notes to the Financial Statements - continued
For the year ended 31 December 2023

4 **Staff costs**

	2023	2022
	£	£
Salaries - youth/children	13,468	13,595
Social security - youth/children	546	-
Pension/Life cover costs - youth/children	1,475	1,427
Other expenses	1,328	405
Total	16,817	15,427

No employee received emoluments of more than £60,000 during the year (2022 - Nil)

Average number of full time staff

2023	2022
1	1

5 **Fixed Assets for Use by the PCC**

	Music Equipment	Audio Visual Equipment	Office and other Equipment	Building Improvements	New Build	Total
	£	£	£			£
Cost						
At 1 January 2023	2,239	14,794	13,174	36,300	4,080	70,587
Additions	-	-	-	-	-	-
Closing balance	2,239	14,794	13,174	36,300	4,080	70,587
Depreciation						
At 1 January 2023	2,239	8,375	8,053	12,705	-	31,372
Charge for year	-	1,318	1,666	1,815	-	4,799
Closing balance	2,239	9,693	9,719	14,520	-	36,171
Net Book Value						
31st December 2023	£ -	£ 5,101	£ 3,455	£ 21,780	£ 4,080	£ 34,416
31st December 2022	£ -	£ 6,419	£ 5,121	£ 23,595	£ 4,080	£ 39,215

Notes to the Financial Statements - continued
For the year ended 31 December 2023

6 **Debtors**

	2023	2022
	£	£
Gift aid receivable	8,894	8,706
Prepayments	1,082	7,522
	9,976	16,228

7 **Liabilities - Amounts Falling Due within One Year**

	2023	2022
	£	£
Accruals	1,800	1,800
	1,800	1,800

8 **Investments Held as Fixed Assets**

	Trust Investments	Total
	£	£
Market Value		
As at 1 Janaury 2023	274,423	274,423
Change in market value	-	-
Disposal	(274,423)	(274,423)
As at 31 December 2023	-	-

Trust Investments held in the name of Salisbury Diocesan Board of Finance for the benefit of the Parish of St Johns were as follows:

* POSO Land Stanfield Rd Parkstone

9 **Control and related parties**

The PCC is an unicorporated charity and as such control is vested in the members

There were no related party transactions in the year.

Notes to the Financial Statements - continued
For the year ended 31 December 2023

10 Fund analysis - current year

	At January 2023	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2023
	£	£	£	£	£	£
Designated Funds						
ABC - Ashley Bee Club	258	122	(87)	-	-	293
Children/Youth Resources	845	250	(190)	-	-	905
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	66	-	(30)	-	-	36
House Maintenance	1,130	-	-	-	-	1,130
Legacies	2,778	4,100	(4,090)	(1,001)	-	1,787
Messy Church	245	272	(490)	-	-	27
Home from Home	-	218	-	-	-	218
St Johns Toddler	-	725	(376)	2,223	-	2,572
Ministery	-	388	(1,358)	970	-	-
St Johns Badminton	-	1,351	(1,400)	49	-	-
	5,425	7,426	(8,021)	2,241	-	7,071
General Funds						
Unrestricted income fund	329,038	182,831	(213,594)	(5,889)	-	292,386
Restricted Funds						
Agency Collection	7,066	759	(800)	-		7,025
Bible Society	51	577	(842)	214		-
Boys Brigade with Girls Association	605	-	-	-		605
Building Development	178,637	42,909	(221,546)	-		-
Church Pastoral Aid Society	23	1,371	(1,300)	-		94
External Restricted	6,993	6,895	(1)	2,836		16,723
Graduate Training	3,082	-	-	-		3,082
Ministry and Evangelism	284	-	-	1,716		2,000
Missionary	5,169	-	(2,080)	2,080		5,169
Open Doors	64	1,018	(950)	-		132
Quinquennial Work	2,350	-	-	-		2,350
R2R	3	428	(100)	(308)		23
St Johns Badminton	879	-	-	(879)		-
St Johns Toddler Group	2,223	-	-	(2,223)		-
Sudan	17	1,396	(1,575)	162		-
Tear Fund	16	1,188	(1,200)	-		4
WBT	14	361	(400)	50		25
	207,476	56,902	(230,794)	3,648	-	37,232

Notes to the Financial Statements - continued
For the year ended 31 December 2023

10 **continued**

Fund analysis - prior year	At January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2022 £
Designated Funds						
ABC - Ashley Bee Club	744	19	(5)	(500)	-	258
Childrens/Youth Resources	724	20	(399)	500	-	845
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	72	-	(6)	-	-	66
House Maintenance	2,430	-	-	(1,300)	-	1,130
Legacies	123,257	2,160	(22,035)	(100,604)	-	2,778
Messy Church	370	137	(262)	-	-	245
Youth Groups	103	-	-	(103)	-	-
	127,803	2,336	(22,707)	(102,007)	-	5,425
General Funds						
Unrestricted income fund	256,895	150,030	(148,940)	107,667	(36,614)	329,038
Restricted Funds						
Agency Collection	7,139	7	(80)	-		7,066
Bible Society	13	428	(400)	10		51
Boys Brigade with Girls Association	157	658	(210)	-		605
Building Development	186,006	46,089	(53,458)	-		178,637
Church Pastoral Aid Society	76	537	(600)	10		23
External Restricted	8,141	6,165	(1,363)	(5,950)		6,993
Graduate Training	3,082	-	-	-		3,082
Ministry and Evangelism	2,007	475	(2,198)	-		284
Missionary	5,329	-	(160)	-		5,169
Open Doors	91	1,253	(1,280)	-		64
Quinquennial Work	2,350	-	-	-		2,350
R2R	3	100	(100)	-		3
St Johns Badminton	952	1,340	(1,413)	-		879
St Johns Toddler Group	2,216	883	(876)	-		2,223
Sudan	6	556	(600)	55		17
Tear Fund	27	1,774	(2,000)	215		16
WBT	-	214	(200)	-		14
	217,595	60,479	(64,938)	(5,660)	-	207,476

10 **continued**

Designated Funds

ABC : Has lots of crafts, games and activities. There is no fee to join.

Childrens/Youth Resources : For use by Children and Youth projects

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : A fund made available for the clergy to help parishioners in need

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church. During the year any assets were transferred to the general fund leaving the balance in the fund as the remaining cash balance to spend.

Messy Church : Fund to support the Messy Church events

Youth Groups : For use to support Youth Groups

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To fund the making of the scriptures more widely available

Boys Brigade with Girl Association : Is for use for these clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the furtherance of Ministry and Evangelism in the community

Missonary : For missionary work

Open Doors : To supply bibles, training, literacy programmes, support and advocacy services to serve Christians living under religious persecution.

Quinquennial Work : Towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

St Johns Badminton : To pay costs for the St Johns badminton club

St Johns Toddler Group : To pay costs for the St Johns toddler group

Sudan : For collections for the Sudan

Tear Fund : Providing food, shelter, medical care, schooling, hospitals in the world's most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

Notes to the Financial Statements - continued
For the year ended 31 December 2023

11 Net Assets by Fund

	Un-restricted Funds	Restricted Funds	Total 2023	*Un-restricted Funds*	*Restricted Funds*	*Total 2022*
	£	£	£	*£*	*£*	*£*
Tangible assets	34,416	-	34,416	*35,135*	*5,052*	*40,187*
Investments	-	-	-	*274,423*	*-*	*274,423*
Current assets	266,841	37,232	304,073	*26,705*	*202,424*	*229,129*
Creditors : Amounts falling due within one year	(1,800)	-	(1,800)	*(1,800)*	*-*	*(1,800)*
	299,457	37,232	336,689	*334,463*	*207,476*	*541,939*

12 Trustees' remuneration and expenses

No trustee received any remuneration during the year (2022 : nil) for serving as a trustee of the charity.

13 Trustees' expenses

No trustees expenses were incurred during the year (2022: nil).

14 Independent Examiners remuneration

	Total 2023	*Total 2022*
	£	*£*
Examination fee	800	*800*
Other services	1,000	*1,000*
	1,800	*1,800*

14 After date transactions

In 2024 a £300,000 loan was received by the church for the use of building the new church.

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
Financial Statements Year Ended 31 December 2023
Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2023, which are set out on pages 1 to 17.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 9 April 2024

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2022

Contents **Page**

Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 17
Independent Examiners Report	18

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2022

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Aim and purpose

The parish of Heatherlands St John is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Pastoral responsibility for the Church of the Good Shepherd is delegated to an Associate Minister as Associate Priest, although with no-one currently in post this is fulfilled by the parish Vicar, Revd. avid Price. As Charity Trustees all PCC members have a duty to ensure the PCC is solvent, well run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls.

The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. Bex Simpkins, our Parish Children's and Families Worker, shares her time equally between Parish work and working in the PSN. Her work for the Parish continues to be funded by drawing on legacy funds at St John's.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our independent examiners, and Lynne Young, Assistant Treasurer at the Church of the Good Shepherd. Lynne Young is also the point of contact with the Bank (CAFBank), and David Hoslett is the point of contact with the Charity Commission.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit
When planning our activities for the year, the PCC have considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through;

* Worship, prayer and bible teaching
* Provision of pastoral care for people living in the parish
*Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises.

PCC Membership

Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 25th April 2022, the following served as PCC Members.

Incumbent:	Rev David Price	
Assistant Priest:	Vacant following the retirement of Rev Peter Homden	
Churchwardens:	Charles Adams	
	David Hoslett (PCC Secretary)	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer Good Shepherd:	Lynne Young	
Deputy Wardens at the Good Shepherd:	Lynne Young	
	Mary James	
Deanery Synod Members:	Bex Simpkins	
	John Gray	
Good Shepherd	Andy Brackstone	
Elected Members:	Melissa Girling	Mikayla Gray
	Rebecca Morgan	Rachel Neale
	Sandra Brown	Grace Galton
	Martin Hancock	Tony Eyers
	Vacancy (Good Shepherd)	

PCC Membership - continued

Ex-Officio (non-voting and not Charity Trustees):	Loeke Tarmadi, St John's Verger Bex Simpkins, Children and Families Worker	
Elected members who served on the PCC prior to the APCM in April 2022 (at which they stood down) were:		
Associate Priest:	Rev Peter Homden	
Assistant Treasurer Good Shepherd:	Yvonne Homden	
Elected Members :	Robin Panero Colin Simpson	Terry Saunders Russell Wheeler
Ex-officio:	Yvonne Homden	

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 are welcome to stand for election to the PCC, subject to satisfying the "Fit and Proper Persons" and other criteria laid out for Charity Trustees by the Charity Commission, HMRC and the Diocese. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches. Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder

The church participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:
1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
a. a deferred annuity section known as Pension Builder Classic, and,
b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme
Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2022: £1,427, 2021: £1,094).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 10.1% following improvements in the funding position over 2022. There is no requirement for deficit payments at the current time.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, the church could become responsible for paying a share of the failed employer's pension liabilities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2022

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for audit, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

Achievements and performance

More groups and events have been held in this past year as we continue to recover activity after the Covid lockdowns. On the whole, attendance at our services and events compare well after the pandemic levels, and this is also reflected in the resilience of the planned giving in the parish finances. During Lent the PCC met weekly to go through the material for the "Living in Love and Faith" course. These were among the first meetings we held face-to-face, but it was important to go through the material together and to share what were at times very deep personal reflections.

During the spring we said goodbye to Rev Peter Homden and Yvonne as Pete retired. In the autumn after consultation and prayer a profile for an Associate Minister for "House for Duty" position was agreed with the Archdeacon and Bishop Karen, and advertised. Unfortunately there were no applicants. The next steps we take in the appointment process are being reviewed. Also during the autumn David Price was on a three month sabbatical, giving him a well-earned break from Parish Ministry and the Parish the opportunity to welcome a number of ordained and lay worship leaders to our Sunday services. In this regard during the year the PCC approved Grace Galton, Bex Simpkins, Lynne Young and David Hoslett as Lay Worship Leaders and they were duly admitted to this ministry by Bishop Karen in June

Our PCC, DCC, Vestry and APCM meeting this year have been held in person with Zoom also being available for any who could not attend in person.

Our parish response in all situations continues to be directed by the obligation to "know and share the love of Jesus" to all.

Parish Matters

* Although we continue with a reduced level of halls lettings, as for the last year our Planned Giving has stood up well and our overall income and expenditure is well matched.
* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see https:/www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme
* In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
  * for all other incidents, to the Vicar and Church Wardens using the online form at https:/ccforms.charitycommission.gov.uk/report-a-serious-incident

Church of the Good Shepherd

* Planning permission was obtained for the New Build Project and we hope to be inviting companies to tender shortly. Funding received that is restricted for the New Build project continues to be held in a separate Good Shepherd bank account, overseen by Mary James and Lynne Young.

St John's

* The repairs to the storm damage to the East Window were carried out with three panes being repaired. These works, along with a restoration of the church clock were part-funded by donation. The window repairs were carried out under a List B application but were not covered under insurance. However, further storm damage to the church, hall and lounge roofs were covered under insurance.
* From January 2023 our Children's and Families Worker position will be paid for from the Ministry Fund rather than from the Legacy Fund with church members encouraged to pledge and donate monies for the purpose of ongoing ministry. This is being tracked in the Management Accounts under External Receipts.
* At the end of last year our gas supplier CNG was taken over by PozitiveEnergy and for a time our tariff was changed to a default standard tariff until such time as a new contract could be arranged. This resulted in an extra deferred payment from December 2021-January 2022 of £971 for the Church and £2,343 for the Halls having to be paid.

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the Parish was asked to pay this year under the Fairer Share scheme was £90,242, compared with £85,945 in 2021. The share was paid monthly by direct debit from the St John's current account including the share contribution from the Good Shepherd.. The proportion of parish share paid by each of the Churches is set by the PCC for the following year according to the church membership total reported to the Deanery in the Fairer Share count, which is normally conducted each May . This year St John's paid £54,146 and Good Shepherd paid £36,096 towards the Parish Share. The PCC continue with the monthly payments schedule by Direct Debit in the coming year.
The PCC remains committed to paying the parish share in full.

Financial review - continued

Reserves policy

We endeavour to hold cash in reserves sufficient to pay three months bills, this equates to a General fund of £25,000.

The reserves held by the church at the year end were as follows:

Unrestricted funds	£ 334,463 (2021 : £384,698)
Restricted	£ 207,476 (2021 : £217,595)

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Church Attendance

Congregation numbers during the year were 3755 adults and 625 at St Johns, 1875 at Church of the Good Shepherd.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the PCC of Heatherlands

Dated: 19/4/23

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Un-restricted Funds	Restricted Funds	Total 2022	*Un-restricted Funds*	*Restricted Funds*	*Total 2021*
		£	£	£	*£*	*£*	*£*
Incoming Resources	2						
Donations and legacies		116,539	57,129	173,668	*118,979*	*52,793*	*171,772*
Income from charitable activities		27,150	3,350	30,500	*26,087*	*769*	*26,856*
Investment income		8,677	-	8,677	*4,253*	2,028	*6,281*
Total Incoming Resources		152,366	60,479	212,845	*149,319*	*55,590*	*204,909*
Resources Used	3						
Charitable activities		162,865	64,351	227,216	*165,089*	*20,057*	*185,146*
Cost of sale of investments		-	-	-	5,300	-	5,300
Other		8,782	587	9,369	*10,797*	*767*	*11,564*
Total Resources Used		171,647	64,938	236,585	*181,186*	*20,824*	*202,010*
Net Incoming/Outgoing Resources		(19,281)	(4,459)	(23,740)	*(31,867)*	*34,766*	*2,899*
Change in value of investments		(36,614)	-	(36,614)	4,337	-	4,337
Net Movement in Funds		(55,895)	(4,459)	(60,354)	*(27,530)*	*34,766*	*7,236*
Transfers		5,660	(5,660)	-	(4,050)	4,050	-
Balances brought forward		384,698	217,595	602,293	*416,278*	*178,779*	*595,057*
Balances carried forward		334,463	207,476	541,939	384,698	217,595	*602,293*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2022

	Notes	Un-restricted Funds £	Restricted Funds £	2022 £	*2021 £*
Fixed Assets					
Tangible fixed assets	5	35,135	4,080	39,215	*38,452*
Investments	8	274,423	-	274,423	*311,037*
		309,558	4,080	313,638	*349,489*
Current Assets					
Debtors	6	16,228	-	16,228	*12,920*
Cash at Bank and in hand		10,477	203,396	213,873	*241,684*
		26,705	203,396	230,101	*254,604*
Liabilities - amounts falling due within one year	7	1,800	-	1,800	*1,800*
Net Current Assets		24,905	203,396	228,301	*252,804*
Net Assets		334,463	207,476	541,939	*602,293*

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

.....

Date : 19/4/23

The notes on pages 7 to 17 Form part of these accounts.

Notes to the Financial Statements
For the year ended 31 December 2022

1 **Accounting Policies**

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP)(FRS 102), issued in 2019, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) **Fund Accounting Policy**

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) **Incoming Resources**

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2022

1 **Accounting Policies - continued**

c) **Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid, is accounted for when the invoice is received.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) **Fixed Assets**

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) **Investment Properties**

Certain of the charity's properties are held for long-term investments, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is recognnised in the statement of financial activities account for the year.

The investment property was sold during 2021.

g) **Investments**

Fixed asset investments are included at fair value at the balance sheet date. The fair value is based on a valuation from an independent valuer.

Realised gains and losses on investments are calculated as the difference between the sales proceeds and their market value at the start of the year or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market value during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Notes to the Financial Statements - continued
For the year ended 31 December 2022

1 **Accounting Policies - continued**

h) **Current Assets**

Amount owing to the PCC at 31 December 2022 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

i) **Current Liabilities**

Amounts owed by the PCC at 31 December 2022 are shown as creitors and accruals.

j) **Donated goods**

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2022

2 **Incoming Resources**

	Un-restricted Funds	Restricted Funds	Total 2022	*Un-restricted Funds*	*Restricted Funds*	*Total 2021*
	£	£	£	*£*	*£*	*£*
Donations and legacies						
Planned Giving	85,401	-	85,401	*89,218*	-	*89,218*
Collections	7,057	1,090	8,147	*5,563*	*1,150*	*6,713*
Donations	5,885	9,284	15,169	*1,181*	*6,417*	*7,598*
Legacies	2,160	-	2,160	*2,600*	*493*	*3,093*
New build donations	-	42,983	42,983	-	*43,590*	*43,590*
Gift aid tax recovered	16,036	3,772	19,808	*20,417*	*1,143*	*21,560*
	116,539	57,129	173,668	*118,979*	*52,793*	*171,772*
Income from Charitable Activities						
Hall lettings	26,262	-	26,262	*23,475*	-	*23,475*
Fees	735	1,809	2,544	*2,612*	*149*	*2,761*
COGS toddler	-	883	883	-	-	-
Home from home	153	-	153	-	-	-
Boys brigade	-	658	658	-	*620*	*620*
	27,150	3,350	30,500	*26,087*	*769*	*26,856*
Investment Income						
Bank interest	516	-	516	*6*	-	*6*
Rent	-	-	-	*4,247*	-	*4,247*
Dividend income	8,161	-	8,161	-	*2,028*	*2,028*
	8,677	-	8,677	*4,253*	*2,028*	*6,281*
Total Incoming Resources	152,366	60,479	212,845	*149,319*	*55,590*	*204,909*

Notes to the Financial Statements - continued
For the year ended 31 December 2022

3 **Resources Used**

	Un-restricted Funds	Restricted Funds	Total 2022	*Un-restricted Funds*	*Restricted Funds*	*Total 2021*
	£	£	£	*£*	*£*	*£*
Charitable Activities						
Employment costs	15,427	-	15,427	*14,844*	*-*	*14,844*
Bank charges	165	-	165	*202*	*-*	*202*
Depreciation of tangible fixed assets	3,827	972	4,799	*3,967*	*-*	*3,967*
Overseas missions	160	4,480	4,640	*180*	*4,920*	*5,100*
Home missions	2,265	700	2,965	*-*	*1,400*	*1,400*
Parish share	90,242	-	90,242	*85,945*	*-*	*85,945*
Clergy expenses	1,408	-	1,408	*1,487*	*-*	*1,487*
Church expenses	23,125	4,532	27,657	*25,403*	*4,903*	*30,306*
Church maintenance	5,928	-	5,928	*12,453*	*-*	*12,453*
Hall expenses	15,846	-	15,846	*14,071*	*-*	*14,071*
Hall maintenance	3,236	-	3,236	*4,863*	*-*	*4,863*
New build	-	53,458	53,458	*-*	*8,298*	*8,298*
Home from home expenditure	136	-	136	*-*	*-*	*-*
Boys Brigade and girls association	-	209	209	*-*	*536*	*536*
Church capital expenditure	1,100	-	1,100	*1,674*	*-*	*1,674*
	162,865	64,351	227,216	*165,089*	*20,057*	*185,146*
Support costs						
Administration	6,982	587	7,569	*8,997*	*767*	*9,764*
Independent examination	1,800	-	1,800	*1,800*	*-*	*1,800*
	8,782	587	9,369	*10,797*	*767*	*11,564*
Total Resources Used	171,647	64,938	236,585	*175,886*	*20,824*	*196,710*

Notes to the Financial Statements - continued
For the year ended 31 December 2022

4 **Staff costs**

	2022	*2021*
	£	£
Salaries - youth/children	14,000	*13,750*
Social security - youth/children(covered by Employers Allowance)	-	-
Pension/Life cover costs - youth/children	1,427	*1,094*
Total	15,427	*14,844*

No employee received emoluments of more than £60,000 during the year (2021 - Nil)

Average number of full time staff

2022	*2021*
1	*1*

5 **Fixed Assets for Use by the PCC**

	Music Equipment	Audio Visual Equipment	Office and other Equipment	Building Improvements	Total
	£	£	£		£
Cost					
At 1 January 2022	2,239	14,794	7,612	40,380	65,025
Additions	-	-	5,562	-	5,562
Closing balance	2,239	14,794	13,174	40,380	70,587
Depreciation					
At 1 January 2022	2,239	7,056	6,388	10,890	26,573
Charge for year	-	1,319	1,665	1,815	4,799
Closing balance	2,239	8,375	8,053	12,705	31,372
Net Book Value					
31st December 2022	£ -	£ 6,419	£ 5,121	£ 27,675	£ 39,215
31st December 2021	£ -	£ 7,738	£ 1,224	£ 29,490	£ 38,452

Notes to the Financial Statements - continued
For the year ended 31 December 2022

6 **Debtors**

	2022	2021
	£	£
Gift aid receivable	8,706	8,706
Prepayments	7,522	4,214
	16,228	12,920

7 **Liabilities - Amounts Falling Due within One Year**

	2022	2021
	£	£
Accruals	1,800	1,800
	1,800	1,800

8 **Investments Held as Fixed Assets**

	Trust Investments	Total
	£	£
Market Value		
As at 1 Janaury 2022	311,037	311,037
Change in market value	(36,614)	(36,614)
As at 31 December 2022	274,423	274,423

Trust Investments held in the name of Salisbury Diocesan Board of Finance for the benefit of the Parish of St Johns are as follows:

* POSO Land Stanfield Rd Parkstone

9 **Control and related parties**

The PCC is an unicorporated charity and as such control is vested in the members

P Young (Husband of L Young (Deputy warden)) was paid £50 for gardening services during the year
There were no outstanding balances at the year end.

Notes to the Financial Statements - continued
For the year ended 31 December 2022

10 **Fund analysis - current year**

	At January 2022	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2022
	£	£	£	£	£	£
Designated Funds						
ABC - Ashley Bee Club	744	19	(5)	(500)	-	258
Children/Youth Resources	724	20	(399)	500	-	845
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	72	-	(6)	-	-	66
House Maintenance	2,430	-	-	(1,300)	-	1,130
Legacies	123,257	2,160	(22,035)	(100,604)	-	2,778
Messy Church	370	137	(262)	-	-	245
Youth Groups	103	-	-	(103)	-	-
	127,803	2,336	(22,707)	(102,007)	-	5,425
General Funds						
Unrestricted income fund	256,895	150,030	(148,940)	107,667	(36,614)	329,038
Restricted Funds						
Agency Collection	7,139	7	(80)	-	-	7,066
Bible Society	13	428	(400)	10	-	51
Boys Brigade with Girls Association	157	658	(210)	-	-	605
Building Development	186,006	46,089	(53,458)	-	-	178,637
Church Pastoral Aid Society	76	537	(600)	10	-	23
External Restricted	8,141	6,165	(1,363)	(5,950)	-	6,993
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	2,007	475	(2,198)	-	-	284
Missionary	5,329	-	(160)	-	-	5,169
Open Doors	91	1,253	(1,280)	-	-	64
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	3	100	(100)	-	-	3
St Johns Badminton	952	1,340	(1,413)	-	-	879
St Johns Toddler Group	2,216	883	(876)	-	-	2,223
Sudan	6	556	(600)	55	-	17
Tear Fund	27	1,774	(2,000)	215	-	16
WBT	-	214	(200)	-	-	14
	217,595	60,479	(64,938)	(5,660)	-	207,476

Notes to the Financial Statements - continued
For the year ended 31 December 2022

10 **continued**

Fund analysis - prior year	*At January 2021* £	*Incoming resources* £	*Resources expended* £	*Transfers* £	*Other gains or losses* £	*At December 2021* £
Designated Funds						
ABC - Ashley Bee Club	744	-	-	-	-	744
Childrens/Youth Resources	865	-	(141)	-	-	724
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	122	-	(50)	-	-	72
House Maintenance	4,275	-	(1,845)	-	-	2,430
Legacies	136,595	2,600	(15,938)	-	-	123,257
Messy Church	398	25	(53)	-	-	370
Youth Groups	103	-	-	-	-	103
	143,205	2,625	(18,027)	-	-	127,803
General Funds						
Unrestricted income fund	273,073	146,694	(163,159)	(4,050)	4,337	256,895
Restricted Funds						
Agency Collection	7,139	-	-	-	-	7,139
Bible Society	13	980	(1,030)	50	-	13
Boys Brigade with Girls Association	73	620	(536)	-	-	157
Building Development	148,686	45,618	(8,298)	-	-	186,006
Church Pastoral Aid Society	59	1,317	(1,300)	-	-	76
External Restricted	7,800	3,000	(2,659)	-	-	8,141
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	869	149	(3,011)	4,000	-	2,007
Missionary	5,329	-	-	-	-	5,329
Open Doors	107	894	(910)	-	-	91
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	-	103	(100)	-	-	3
St Johns Badminton	952	-	-	-	-	952
St Johns Toddler Group	2,216	-	-	-	-	2,216
Sudan	17	1,389	(1,400)	-	-	6
Tear Fund	87	940	(1,000)	-	-	27
WBT	-	580	(580)	-	-	-
	178,779	55,590	(20,824)	4,050	-	217,595

10 **continued**

Designated Funds

ABC : Has lots of crafts, games and activities. There is no fee to join.

Childrens/Youth Resources : For use by Children and Youth projects

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : A fund made available for the clergy to help parishioners in need

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church. During the year any assets were transferred to the general fund leaving the balance in the fund as the remaining cash balance to spend.

Messy Church : Fund to support the Messy Church events

Youth Groups : For use to support Youth Groups

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To fund the making of the scriptures more widely available

Boys Brigade with Girl Association : Is for use for these clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the furtherance of Ministry and Evangelism in the community

Missonary : For missionary work

Open Doors : To supply bibles, training, literacy programmes, support and advocacy services to serve Christians living under religious persecution.

Quinquennial Work : Towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

St Johns Badminton : To pay costs for the St Johns badminton club

St Johns Toddler Group : To pay costs for the St Johns toddler group

Sudan : For collections for the Sudan

Tear Fund : Providing food, shelter, medical care, schooling, hospitals in the world's most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

Notes to the Financial Statements - continued
For the year ended 31 December 2022

11 **Net Assets by Fund**

	Un-restricted Funds	Restricted Funds	Total 2021	*Un-restricted Funds*	*Restricted Funds*	*Total 2020*
	£	£	£	*£*	*£*	*£*
Tangible assets	35,135	5,052	40,187	*33,400*	*5,052*	*38,452*
Investments	274,423	-	274,423	*311,037*	*-*	*311,037*
Current assets	26,705	202,424	229,129	*42,061*	*212,543*	*254,604*
Creditors : Amounts falling due within one year	(1,800)	-	(1,800)	*(1,800)*	*-*	*(1,800)*
	334,463	207,476	541,939	*384,698*	*217,595*	*602,293*

12 **Trustees' remuneration and expenses**

No trustee received any remuneration during the year (2021 : nil) for serving as a trustee of the charity.

13 **Trustees' expenses**

No trustees expenses were incurred during the year (2021: nil).

14 **Independent Examiners remuneration**

	Total 2022	*Total 2021*
	£	*£*
Examination fee	800	*800*
Other services	1,000	*1,000*
	1,800	*1,800*

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
Financial Statements Year Ended 31 December 2022
Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2022, which are set out on pages 1 to 17.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 12/4/2023

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2021

Contents **Page**

Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 17
Independent Examiners Report	18

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2021

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Aim and purpose

The parish of Heatherlands St John is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Rev Peter Homden has delegated to him pastoral responsibility for the Church of the Good Shepherd, as Associate Priest.
As Charity Trustees, all PCC members have a duty to ensure the PCC is solvent, well-run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls .

The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. Bex Simpkins, our Parish Children's and Families Worker, shares her time equally between Parish work and working in the PSN. Her work for the Parish continues to be funded by drawing on legacy funds at St John's.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our independent examiners, and Yvonne Homden, Assistant Treasurer at the Church of the Good Shepherd. Lynne Young is the point of contact with the Bank (CAFBank), and David Hoslett is the point of contact with the Charity Commission. Yvonne Homden has now retired and is kindly in the process of handing over to Lynne Young.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit
When planning our activities for the year, the PCC have considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through;
* Worship, prayer and bible teaching
* Provision of pastoral care for people living in the parish
*Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises.

PCC Membership

Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 28th April 2021, the following served as PCC Members.

Incumbent:	Rev David Price
Assistant Priest:	Rev Peter Homden
Churchwardens:	Charles Adams
	David Hoslett (PCC Secretary)
Treasurer St John:	Loeke Tarmadi
Assistance Treasurer Good Shepherd:	Yvonne Homden
Deputy Wardens at the Good Shepherd:	Lynne Young
	Mary James
Deanery Synod Members:	Bex Simpkins
	John Gray
Good Shepherd	Andy Brackstone

PCC Membership - continued

Elected Members:	Melissa Girling	Mikayla Gray
	Rebecca Morgan	Rachel Neale
	Robin Panero	Terry Saunders
	Colin Simpson	Russell Wheeler
	Vacancy (Good Shepherd)	
Ex-Officio:	Yvonne Homden	
Ex-Officio (non-voting and not Charity Trustees):	Loeke Tarmadi, St John's Verger	
	Bex Simpkins, Children and Families Worker	

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 are welcome to stand for election to the PCC. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches.

Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder Scheme

The PCC of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.
The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.
Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.
Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable .

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The legal structure of the scheme is such that if another employer fails, The PCC of the Ecclesiastical Parish of St John the Evangelist, Heathlands with the Church of the Good Shepherd could become responsible for paying a share of that employer's pension liabilities.

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for audit, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2021

Achievements and performance

Our witness and work this year has continued to adapt to the changing church and government guidelines. Some groups and activities have been able to meet in-person, with all appropropriate risk assessments in place, in line with guidelines for multi-purpose community venues. Other activities have remained online. Church services are now held in both churches, with mask wearing as required. Singing is allowed behind masks. The Good Shepherd also continue to live stream their service and St John's offers a weekly email with YouTube video of the weekly sermon. At St John's our PSN have moved back to their more usual accommodation in the lounge and halls, allowing other groups such as Well-4-Life to meet in the front hall, rather than the church. This has also allowed us to accept some additional regular hall bookings. Our PCC, DCC, our Vestry and APCM meetings this year have continued on Zoom.

During the year our Associate Priest at the Good Shepherd, Rev Peter Homden suffered a long period of illness and in the summer applied for early retirement on medical grounds. Both he and Yvonne will be sadly missed. As we give thanks for the rich blessing of his ministry among us, we wish Pete and Yvonne a peaceful, blessed and fruitful retirement.

Our Parish response in all situations continues to be directed by the obligation to "know and share the love of Jesus" to all.

Parish Matters

* Over the weekend of 1st - 3rd October 2021 we held the "Real Lives" weekend. This was a weekend of events with Glen Scrivener to thank about life and faith at which we welcomed Glen. Inspite of the ongoing restrictions the events were well received and attended.
* Although we continue with a reduced level of halls lettings our planned giving has stood up well this year.

* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see Giving Mechanisms - Diocese of Salisbury (anglican.org)

* In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
  * for all other incidents, to the Vicar and Church Wardens using the online form at About the report serious incident (charitycommission.gov.uk)

Church of the Good Shepherd

* We continue to evaluate the New Build project to see what is financially and ecologically possible. Funding received that is restricted for the New Build project continues to be held in a separate Good Shepherd bank account overseen by Mary James and Lynne Young.
* The Parish owned property 35 Stanfield Road was sold at a price of £312,000. £306,700(the balance after fees) is being held at the Diocesan Board of Finance in an investment account
* The windows in the hall have been replaced by FixIT.
* A credit card for use with the Good Shepherd CAFCash current account has been set up. This is to facilitate on-line payments, e.g. for servicing regular subscriptions for online services.

St John's

* The Church had it's Quinquennial inspection on the 24th August 2021
* The repairs to the storm damage to the east window are now in hand
* The car park is now managed by Creative Car Park. The agreement to manage the car park, signed on 29th September 2021, runs for five years, and incurs no cost to the PCC
* Legacies were received during the year from the estates of Molly Goulden (£2,500) and Joan Shearing (£100)

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the Parish was asked to pay this year under the Fairer Share scheme was £85,945, compared with £84,944 in 2020. The share was paid in four quarterly payments by direct debit from the St John's current account. The proportion of parish share paid by each of the Churches is set by the PCC for the following year according to the church membership total reported to the Deanery in the Fairer Share count, which is normally conducted each May but was suspended in this year.

Financial review - continued

At the year end the un-restricted funds totalled £384,698 (£416,278 in 2020) and restricted funds of £217,595(£178,779 in 2020)

Reserves policy

The Standing Committee agreed a policy on financial reserves; we endeavour to hold cash in reserves sufficient to pay three months bills. This equates to a general fund (cash savings) of £25,000.

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregularities.

On behalf of the PCC of Heatherlands

Dated: 13.4.22 14/4/22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2021

	Notes	Un-restricted Funds	Restricted Funds	Total 2021	*Un-restricted Funds*	*Restricted Funds*	*Total 2020*
		£	£	£	*£*	*£*	*£*
Incoming Resources	2						
Donations and legacies		118,979	52,793	171,772	*140,409*	*41,151*	*181,560*
Income from charitable activities		26,087	769	26,856	*23,161*	*466*	*23,627*
Investment income		4,253	2,028	6,281	*11,872*	-	*11,872*
Total Incoming Resources		149,319	55,590	204,909	*175,442*	*41,617*	*217,059*
Resources Used	3						
Charitable activities		165,089	20,057	185,146	*162,080*	*6,423*	*168,503*
Cost of sale of investments		5,300	-	5,300	-	-	-
Other		10,797	767	11,564	*8,918*	*10*	*8,928*
Total Resources Used		181,186	20,824	202,010	*170,998*	*6,433*	*177,431*
Net Incoming/Outgoing Resources		(31,867)	34,766	2,899	*4,444*	*35,184*	*39,628*
Change in value of investments		4,337	-	4,337	12,000	-	12,000
Net Movement in Funds		(27,530)	34,766	7,236	*16,444*	*35,184*	*51,628*
Transfers		(4,050)	4,050	-	(480)	480	-
Balances brought forward		416,278	178,779	595,057	*400,314*	*143,115*	*543,429*
Balances carried forward		384,698	217,595	602,293	416,278	178,779	*595,057*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2021

	Notes	Un-restricted Funds £	Restricted Funds £	2021 £	*2020 £*
Fixed Assets					
Tangible fixed assets	5	33,400	5,052	38,452	*42,419*
Investments	8	311,037	-	311,037	*312,000*
		344,437	5,052	349,489	*354,419*
Current Assets					
Debtors	6	12,920	-	12,920	*9,541*
Cash at Bank and in hand		29,141	212,543	241,684	*232,897*
		42,061	212,543	254,604	*242,438*
Liabilities - amounts falling due within one year	7	1,800	-	1,800	*1,800*
Net Current Assets		40,261	212,543	252,804	*240,638*
Net Assets		384,698	217,595	602,293	*595,057*

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

D. Rhue

.....

Date: 13.4.22

D Hoskett

14/4/22

The notes on pages 7 to 17 Form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Notes to the Financial Statements
For the year ended 31 December 2021

1 Accounting Policies

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP)(FRS 102), issued July 2014, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) Fund Accounting Policy

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) Incoming Resources

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2021

1 **Accounting Policies - continued**

c) **Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) **Fixed Assets**

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) **Investment Properties**

Certain of the charity's properties are held for long-term investments, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is recognnised in the statement of financial activities account for the year.

The investment property wasm sold during the year.

g) **Investments**

Fixed asset investments are included at fair value at the balance sheet date. The fair value is based on a valuation form an independent valuer.

Realised gains and losses on investments are calculated as the difference between the sales proceeds and their market value at the start of the year or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market value during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Notes to the Financial Statements - continued
For the year ended 31 December 2021

1 **Accounting Policies - continued**

h) **Current Assets**

Amount owing to the PCC at 31 December 2021 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

i) **Donated goods**

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2021

2 **Incoming Resources**

	Un-restricted Funds	Restricted Funds	Total 2021	*Un-restricted Funds*	*Restricted Funds*	*Total 2020*
	£	£	£	£	£	£
Donations and legacies						
Planned Giving	89,218	-	89,218	*90,933*	-	*90,933*
Collections	5,563	1,150	6,713	*4,545*	-	*4,545*
Donations	1,181	6,417	7,598	*10,997*	*2,114*	*13,111*
Legacies	2,600	493	3,093	*21,000*	-	*21,000*
New build donations	-	43,590	43,590	-	*38,127*	*38,127*
Gift aid tax recovered	20,417	1,143	21,560	*12,934*	*910*	*13,844*
	118,979	52,793	171,772	*140,409*	*41,151*	*181,560*
Income from Charitable Activities						
Magazines/books	-	-	-	*118*	*25*	*143*
Hall lettings	23,475	-	23,475	*20,857*	-	*20,857*
Fees	2,612	149	2,761	*1,481*	*87*	*1,568*
Breakfast and other	-	-	-	*309*	-	*309*
COGS toddler	-	-	-	*83*	-	*83*
Home from home	-	-	-	*313*	-	*313*
Boys brigade	-	620	620	-	*354*	*354*
	26,087	769	26,856	*23,161*	*466*	*23,627*
Investment Income						
Bank interest	6	-	6	*56*	-	*56*
Rent	4,247	-	4,247	*11,816*	-	*11,816*
Dividend income	-	2,028	2,028	-	-	-
	4,253	2,028	6,281	*11,872*	-	*11,872*
Total Incoming Resources	149,319	55,590	204,909	*175,442*	*41,617*	*217,059*

Notes to the Financial Statements - continued
For the year ended 31 December 2021

3 **Resources Used**

	Un-restricted Funds	Restricted Funds	Total 2021	*Un-restricted Funds*	*Restricted Funds*	*Total 2020*
	£	£	£	*£*	*£*	*£*
Charitable Activities						
Employment costs	14,844	-	14,844	*14,549*	-	*14,549*
Bank charges	202	-	202	*120*	-	*120*
Depreciation of tangible fixed assets	3,967	-	3,967	*3,968*	-	*3,968*
Overseas missions	180	4,920	5,100	*700*	*1,900*	*2,600*
Home missions	-	1,400	1,400	-	*586*	*586*
Parish share	85,945	-	85,945	*85,944*	-	*85,944*
Clergy expenses	1,487	-	1,487	*1,597*	-	*1,597*
Church expenses	25,403	4,903	30,306	*31,099*	*2,892*	*33,991*
Church maintenance	12,453	-	12,453	*3,643*	-	*3,643*
Hall expenses	14,071	-	14,071	*12,850*	-	*12,850*
Hall maintenance	4,863	-	4,863	*4,301*	-	*4,301*
New build	-	8,298	8,298	-	-	-
Magazines/books	-	-	-	*116*	*367*	*483*
COGS toddler group expenditure	-	-	-	*10*	-	*10*
Home from home expenditure	-	-	-	*131*	-	*131*
Boys Brigade and girls association	-	536	536	-	*678*	*678*
Church capital expenditure	1,674	-	1,674	*2,688*	-	*2,688*
Legacy expenses	-	-	-	*364*	-	*364*
	165,089	20,057	185,146	*162,080*	*6,423*	*168,503*
Support costs						
Administration	8,997	767	9,764	*7,118*	*10*	*7,128*
Independent examination	1,800	-	1,800	*1,800*	-	*1,800*
	10,797	767	11,564	*8,918*	*10*	*8,928*
Total Resources Used	175,886	20,824	196,710	*170,998*	*6,433*	*177,431*

Notes to the Financial Statements - continued
For the year ended 31 December 2021

4 **Staff costs**

	2021	*2020*
	£	*£*
Salaries - youth/children	13,750	*13,420*
Social security - youth/children(covered by Employers Allowance)	-	*-*
Pension/Life cover costs - youth/children	1,094	*1,129*
Total	14,844	*14,549*

No employee received emoluments of more than £60,000 during the year (2020 - Nil)

Average number of full time staff	**2020**	*2019*
	1	*1*

5 **Fixed Assets for Use by the PCC**

	Music Equipment	Audio Visual Equipment	Office Equipment	Building Improvements	Total
	£	£	£		£
Cost					
At 1 January 2021	2,239	14,794	7,612	40,380	65,025
Closing balance	2,239	14,794	7,612	40,380	65,025
Depreciation					
At 1 January 2021	1,680	5,737	6,114	9,075	22,606
Charge for year	559	1,319	274	1,815	3,967
Closing balance	2,239	7,056	6,388	10,890	26,573
Net Book Value					
31st December 2021	£ -	£ 7,738	£ 1,224	£ 29,490	£ 38,452
31st December 2020	£ 559	£ 9,057	£ 1,498	£ 31,305	£ 42,419

Notes to the Financial Statements - continued
For the year ended 31 December 2021

6 **Debtors**

	2021	*2020*
	£	*£*
Gift aid receivable	8,706	*8,452*
Prepayments	4,214	*1,089*
	12,920	*9,541*

7 **Liabilities - Amounts Falling Due within One Year**

	2021	*2020*
	£	*£*
Accruals	1,800	*1,800*
	1,800	*1,800*

8 **Investments Held as Fixed Assets**

	Investment Property	Trust Investments	Total
	£	£	£
Market Value			
As at 1 Janaury 2021	312,000	-	312,000
Additions	-	306,700	306,700
Disposal	(312,000)	-	(312,000)
Change in market value	-	4,337	4,337
As at 31 December 2021	-	311,037	311,037

Trust Investments held in the name of Salisbury Diocesan Board of Finance for the benefit of the Parish of St Johns are as follows:

* POSO Land Stanfield Rd Parkstone

9 **Control and related parties**

The PCC is an unicorporated charity and as such control is vested in the members

C Simpson (Elected member) was paid £144 for electrical service during the year
P Young (Husband of L Young (Deputy warden)) was paid £115 for plumbing services during the year
There were no outstanding balances at the year end.

Notes to the Financial Statements - continued
For the year ended 31 December 2021

10 Fund analysis - current year

	At January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2021 £
Designated Funds						
ABC - Ashley Bee Club	744	-	-	-	-	744
Children/Youth Resources	865	-	(141)	-	-	724
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	122	-	(50)	-	-	72
House Maintenance	4,275	-	(1,845)	-	-	2,430
Legacies	136,595	2,600	(15,938)	-	-	123,257
Messy Church	398	25	(53)	-	-	370
Youth Groups	103	-	-	-	-	103
	143,205	2,625	(18,027)	-	-	127,803
General Funds						
Unrestricted income fund	273,073	146,694	(163,159)	(4,050)	4,337	256,895
Restricted Funds						
Agency Collection	7,139	-	-	-	-	7,139
Bible Society	13	980	(1,030)	50	-	13
Boys Brigade with Girls Association	73	620	(536)	-	-	157
Building Development	148,686	45,618	(8,298)	-	-	186,006
Church Pastoral Aid Society	59	1,317	(1,300)	-	-	76
External Restricted	7,800	3,000	(2,659)	-	-	8,141
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	869	149	(3,011)	4,000	-	2,007
Missionary	5,329	-	-	-	-	5,329
Open Doors	107	894	(910)	-	-	91
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	-	103	(100)	-	-	3
St Johns Badminton	952	-	-	-	-	952
St Johns Toddler Group	2,216	-	-	-	-	2,216
Sudan	17	1,389	(1,400)	-	-	6
Tear Fund	87	940	(1,000)	-	-	27
WBT	-	580	(580)	-	-	-
	178,779	55,590	(20,824)	4,050	-	217,595

Notes to the Financial Statements - continued
For the year ended 31 December 2021

10 **continued**

Fund analysis - prior year	*At January 2020* £	*Incoming resources* £	*Resources expended* £	*Transfers* £	*Other gains or losses* £	*At December 2020* £
Designated Funds						
ABC - Ashley Bee Club	693	54	(3)	-	-	744
Childrens/Yuth Resources	300	20	(455)	1,000	-	865
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	27	-	(55)	150	-	122
House Maintenance	4,964	-	(689)	-	-	4,275
Legacies	140,430	21,000	(24,835)	-	-	136,595
Messy Church	390	65	(57)	-	-	398
Youth Groups	103	-	-	-	-	103
	147,010	21,139	(26,094)	1,150	-	143,205
General Funds						
Unrestricted income fund	253,304	154,303	(144,904)	(1,630)	12,000	273,073
Restricted Funds						
Agency Collection	7,338	-	(199)	-	-	7,139
Bible Society	(4)	217	(200)	-	-	13
Boys Brigade with Girls Association	397	354	(678)	-	-	73
Building Development	110,559	38,127	-	-	-	148,686
Church Pastoral Aid Society	42	317	(300)	-	-	59
External Restricted	10,204	-	(2,404)	-	-	7,800
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	443	112	(686)	1,000	-	869
Missionary	5,329	-	-	-	-	5,329
Open Doors	70	437	(500)	100	-	107
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	-	286	(286)	-	-	-
St Johns Badminton	952	-	-	-	-	952
St Johns Toddler Group	2,216	-	-	-	-	2,216
Sudan	14	553	(600)	50	-	17
Tear Fund	123	1,034	(400)	(670)	-	87
WBT	-	180	(180)	-	-	-
	143,115	41,617	(6,433)	480	-	178,779

10 **continued**

Designated Funds

ABC : Has lots of crafts, games and activities. There is no fee to join.

Childrens/Youth Resources : For use by Children and Youth projects

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : A fund made available for the clergy to help parishioners in need

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church

Messy Church : Fund to support the Messy Church events

Youth Groups : For use to support Youth Groups

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To fund the making of the scriptures more widely available

Boys Brigade with Girl Association : Is for use for these clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the furtherance of Ministry and Evangelism in the community

Missonary : For missionary work

Open Doors : To supply bibles, training, literacy programmes, support and advocacy services to serve Christians living under religious persecution.

Quinquennial Work : Towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

St Johns Badminton : To pay costs for the St Johns badminton club

St Johns Toddler Group : To pay costs for the St Johns toddler group

Sudan : For collections for the Sudan

Tear Fund : Providing food, shelter, medical care, schooling, hospitals in the world's most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

11 **Net Assets by Fund**

	Un-restricted Funds	Restricted Funds	Total 2021	*Un-restricted Funds*	*Restricted Funds*	*Total 2020*
	£	£	£	£	£	£
Tangible assets	33,400	5,052	38,452	*37,367*	*5,052*	*42,419*
Investments	311,037		311,037	*312,000*	-	*312,000*
Current assets	42,061	212,543	254,604	*68,711*	*173,727*	*242,438*
Creditors : Amounts falling due within one year	(1,800)	-	(1,800)	*(1,800)*	-	*(1,800)*
	384,698	217,595	602,293	*416,278*	*178,779*	*595,057*

12 **Trustees' remuneration and expenses**

No trustee received any remuneration during the year (2020 : nil) for serving as a trustee of the charity.

13 **Trustees' expenses**

No trustees expenses were incurred during the year (2020: nil).

14 **Independent Examiners remuneration**

	Total 2021	*Total 2020*
	£	£
Examination fee	800	*800*
Other services	1,000	*1,000*
	1,800	*1,800*

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
Financial Statements Year Ended 31 December 2021
Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2021, which are set out on pages 1 to 18.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 6 April 2022

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIS

England & Wales - Charity number 1132310

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Registered Charity Number 1132310

Annual Report and Unaudited Financial Statements
For the year ended 31 December 2020

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees Annual Report and Unaudited Financial Statements
For the year ended 31 December 2020

Contents **Page**

Report of the Trustees	1 to 4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 17
Independent Examiners Report	18

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2020

Knowing and Sharing the Love of Jesus

Registered Charity 1132310
St John's Church Office, Ashley Road, Poole BH14 0AA

Aim and purpose

The parish of Heatherlands St John is divided into two districts, with a District Church Council (DCC) for each whose members may be elected to the PCC. The PCC has the responsibility of co-operation with the Vicar in promoting within the ecclesiastical parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. Rev Peter Homden has delegated to him pastoral responsibility for the Church of the Good Shepherd, as Associate Priest.
As Charity Trustees, all PCC members have a duty to ensure the PCC is solvent, well-run and delivering its charitable outcomes, and are also responsible for the maintenance of two Church buildings and grounds, together with the ancillary Halls and the Parish owned property of 35 Stanfield Road.

The St John's Pre-School Nursery (PSN) is constituted as a separate entity and therefore does not appear in the consolidated parish accounts. The Vicar continues to provide pastoral oversight to the PSN. Bex Simpkins, our Parish Children's and Families Worker, shares her time equally between Parish work and working in the PSN. Her work for the Parish continues to be funded by drawing on legacy funds at St John's.

We continue to be grateful to our Honorary Treasurer Loeke Tarmadi who coordinates the accounts for year end and liaises with our indeendant examiners, and Yvonne Homden, Assistant Treasurer at the Church of the Good Shepherd. Lynne Young is the point of contact with the Bank (CAFBank), and David Hoslett is the point of contact with the Charity Commission.

Structure, governance and management

The PCC is a registered Charity (Number 1132310) and is governed by the Parochial Church Councils (Powers) Measure 1956 as amended and Church Representation Rules.

Public Benefit
When planning our activities for the year, the PCC have considered the commission guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through;

* Worship and prayer
* Provision of pastoral care for people living in the parish
*Missionary and outreach work

To facilitate this work it is important that we maintain the fabric of the church premises.

PCC Membership

Members of the DCCs are either ex officio or elected to the DCCs and PCC by the APCM in accordance with the Church Representation Rules, and those elected to serve on the PCC are Charity Trustees under the provisions of the 2006 Charities Act. Following the APCM on 9 May 2019, the following served as PCC Members.

The deadline for APCM's this year was extended from 31st May 2020 to 31st October 2020, with all elected representatives holding office until 30th November 2020.

Incumbent:	Rev David Price
Assistant Priest:	Rev Peter Homden
Churchwardens:	Charles Adams
	David Hoslett (PCC Secretary)
Treasurer St John:	Loeke Tarmadi
Assistance Treasurer Good Shepherd:	Yvonne Homden
Deputy Wardens at the Good Shepherd:	Lynne Young
	Mary James
Deanery Synod Members:	Bex Simpkins
	John Gray
	Good Shepherd vacant

PCC Membership - continued

Elected Members:	Kathryn Hawke	Bob Lloyd
	Liz Moore	Rachel Neale
	Robin Panero	Terry Saunders
	Colin Simpsons	Russell Wheeler
	Vacancy (Good Shepherd)	
Ex-Officio:	Yvonne Homden	
Ex-Officio (non-voting and not Charity Trustees):	Loeke Tarmadi, St John's Verger	
	Bex Simpkins, Children and Families Worker	

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 are welcome to stand for election to the PCC. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

The PCC operates through three main Committees, which meet four to six times a year. They are, Standing Committee (required by law), St John's DCC and the Good Shepherd DCC. These committees assist in spiritual leadership and administration matters at the respective churches.

Reporting to the PCC are two further Committees, - Building (St John's), Building and Fabric Group (Good Shepherd).

Pension Builder Scheme

The PCC of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.
The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.
The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102 as it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers. This means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable (2020: £1,771 , 2019: £842).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was underway as of 31 December 2020.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.
The legal structure of the scheme is such that if another employer fails, The PCC of the Ecclesiastical Parish of St John the Evangelist, Heathlands with the Church of the Good Shepherd could become responsible for paying a share of that employer's pension liabilities.

Consideration of Major Risks to the PCC

The members have assessed the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC, and are satisfied that the systems are in place to mitigate our exposure to the major risks.

The Health and Safety Policy that has been adopted lays down guidelines for the safe handling of cash sums, including banking of same. Each of the units (St John's and Good Shepherd) is administered by a separate treasurer. Interaction between the two treasurers, especially at year end/consolidation of the accounts for audit, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit

are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2020

Achievements and performance

Much of our witness and work this year has had to adapt and move online in obedience to church and government guidelines. BBGA, Sonseekers and Junior Church are presented via "Zoom" as are Home Groups. The Good Shepherd have live streamed services, and St John's has been open for quiet individual prayer and hum-along services and communions when premited. At St John's we have been able to support our PSN by giving them sole use of the halls and lounge in term time, allowing them to operate as four seperate bubbles. We have moved our regular hall users into the church with all appropriate risk assessments in place, in line with guidelines for multi-purpose community venues. We have sought to support frst our PSN and then all groups that provide livelihoods. Single hire events and parties have not been possible for most of this year and activities which depend on hospitality or are social nature, such as the Ashley Road Friendship Club, Soul Food Drop-in, Kyrial and Men's Fellowship have not been able to meet. Our PCC, DCC, our Vestry and APCM meeting this year have moved to Zoom. Our parish response in all situations continue to be directed by obligation to "know and share the love of Jesus' to all.

Parish Matters

* Although there has been an understandable drop in income from halls lettings, our Planned Giving has in fact increased this year on expected levels, for which we are very grateful. Expenditure has also been lower than expected, both of which gave us the opportunity to make an extra payment of parish share at year end.
* Additional bank charges are now being levied by CAFBank, which inpact on the handling of cheques and cash. For this reason, there is increasing use of online payments and authorisations, and move away from cheques.
* Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their repective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see https;//www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme
* In line with advice received from the Diocese, the PCC recognise their responsibilty to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
  * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisior
  for all other incidents, to the Vicar and Church Wardens using the online form at https//ccforms.charitycommission.gov.uk/report-a-serious-incident

Church of the Good Shepherd

* We continue to evaluate the New Build project to see what is financially and ecologically possible. Funding received that is restricted for the New Build project continues to be held in a separate Good Shepherd bank account overseen by Mary James and Lynne Young.
* The Parish owned property 35 Stanfield Road has been put on the market for sale, and at the time of writing has been sold subject to contract at a price of £312K.
* Improvements to access into and out of the church building have been made.

St John's

* Vandalism to the church hall roof caused £2,233 of damage, £2,030 of which was covered under an insurance claim. No such luck for storm damage to the east window of the church which occurred in February. These repairs will not be covered under the church's insurance. Initial estimates for the repair range from £6,000 to £16,000, and we have now obtained List B approval to proceed with the repairs, which will take place sometime in 2021.
* Remedial work was required on the church lightning conductor after its annual inspection, at a cost of £1,021.
* Legacies were received during the year from the estates of Christine Hodson (£5,000), Pam Duller (£5,000), Tony Howarth (£5,000), with an additional £5,000 from Rev David Price and Marjorie Stevenson (£1,000)
* An upgrade to the church Audio/Video system was finally completed. This work was funded out of a legacy received in a previous year from the estate of Joyce Lavender.
* A submission made under the Listed Place of Worship Scheme to recoup VAT to the sum of £231, mainly on invoices for Architects fees related to repairs to the east window.

Financial review

We continued to use the firm of Newton Magnus as Independent Examiners for our Parish accounts.

The Diocesan share the Parish was asked to pay this year under the Fairer Share scheme was £85,944, compared with £83,199 in 2019. The share was paid in four quarterly payments by direct debit from the St John's current account. The proportion of parish share paid by each of the Churches is set by the PCC for the following year according to the Church Membership Total reported to the Deanery in the Fairer Share count conducted each May (But was suspended in this year).

The PCC remains committed to paying our parish share in full.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2019

Financial review - continued

At the year end the non-restricted funds totalled £416,278 (£400,314 in 2019) and restricted funds of £178,779 (£143,115 in 2019)

Reserves policy

The Standing Committee agreed a policy on financial reserves; we endeavour to hold cash in reserves sufficient to pay three months bills. This equates to a general fund (cash savings) of £25000.

Policy for the basis of including items within 'Types of Resources Expended'

The allocation of items of expenditure has been determined by following the guidelines provided in a publication

by the Church of England, giving guidance for PCCs to help them comply with Part VI of the Charities Act 1993. Title: The Charities Act 1993 and the PCC, 2006 (3rd edition) - a guide to the SORP 2005 revisions.

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of it's financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing those financial statements the trustees are required to :

a. select suitable accounting policies and then apply them consistently
b. make judgements and estimates that are reasonable and prudent
c. state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and Accounting Regulation and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
d. prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

The council is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial postion of the charity, and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud or other irregualities.

On behalf of the PCC of Heatherlands

Dated: 30-3-21

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Statement of Financial Activities
For the year ended 31 December 2020

	Notes	Un-restricted Funds £	Restricted Funds £	Total 2020 £	*Un-restricted Funds £*	*Restricted Funds £*	*Total 2019 £*
Incoming Resources	2						
Donations and legacies		140,409	41,151	181,560	*119,324*	*48,766*	*168,090*
Income from charitable activities		23,161	466	23,627	*42,225*	*1,705*	*43,930*
Investment income		11,872	-	11,872	*11,879*	-	*11,879*
Total Incoming Resources		175,442	41,617	217,059	*173,428*	*50,471*	*223,899*
Resources Used	3						
Charitable activities		162,080	6,423	168,503	*171,760*	*15,996*	*187,756*
Other		8,918	10	8,928	*9,310*	*408*	*9,718*
Total Resources Used		170,998	6,433	177,431	*181,070*	*16,404*	*197,474*
Net Incoming/Outgoing Resources		4,444	35,184	39,628	*(7,642)*	*34,067*	*26,425*
Change in value of investments		12,000	-	12,000	-	-	-
Net Movement in Funds		16,444	35,184	51,628	*(7,642)*	*34,067*	*26,425*
Transfers		(480)	480	-	(1,814)	1,814	-
Balances brought forward		400,314	143,115	543,429	*409,770*	*107,234*	*517,004*
Balances carried forward		416,278	178,779	595,057	400,314	143,115	*543,429*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Balance Sheet as at 31 December 2020

	Notes	Un-restricted Funds £	Restricted Funds £	2020 £	*2019 £*
Fixed Assets					
Tangible fixed assets	**5**	37,367	5,052	42,419	*38,144*
Investments	**8**	312,000	-	312,000	*300,000*
		349,367	5,052	354,419	*338,144*
Current Assets					
Debtors	**6**	9,541	-	9,541	*12,129*
Cash at Bank and in hand		59,190	173,727	232,917	*194,956*
		68,731	173,727	242,458	*207,085*
Liabilities - amounts falling due within one year	**7**	1,800	-	1,800	*1,800*
Net Current Assets		66,931	173,727	240,658	*205,285*
Net Assets		416,298	178,779	595,077	*543,429*

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

Date : 30-3-21

The notes on pages 7 to 17 Form part of these accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

Notes to the Financial Statements
For the year ended 31 December 2020

1 **Accounting Policies**

Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations, the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities' (SORP)(FRS 102), issued July 2014, applicable accounting standards and the Charities Act 2011. The financial statements include all transactions, assets and liabilities of which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

Presentation currency is pound sterling.

a) **Fund Accounting Policy**

Unrestricted income funds are general funds which can be used for PCC ordinary purposes. Unrestricted funds include designated funds..

Restricted funds represent income from donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the year end must be carried forward as a balance on that fund.

Designated funds are unrestricted funds set aside by the PCC for specific purposes.

Further details of each fund are disclosed in note 10.

b) **Incoming Resources**

Voluntary income including collections, donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement to them, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable.

Any income tax recoverable on gift aid donations is recognised in the period which it relates to.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

There has been no offsetting of assets and liabilities or income and expenditure, unless requires or permitted by the FRS(102) SORP

Notes to the Financial Statements - continued
For the year ended 31 December 2020

1 **Accounting Policies - continued**

c) **Resources Expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

d) **Fixed Assets**

Consecrated and beneficial property is not included in the accounts by S10(2)(a) and (c) of the Charities Act 2011.

Moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal are inallenable property, listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property acquired prior to 2005 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2005 are capitalised and depreciated in the accounts over their anticipated useful and economical lives on a straight line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1 January 2005 is written off.

e) **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings, office equipment, audio	10 years straight line
Improvements to property	20 years straight line
Music equipment	4 years straight line

f) **Investment Properties**

Certain of the charity's properties are held for long-term investments, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is recognnised in the statement of financial activities account for the year.

g) **Investments**

Fixed asset investments are included at fair value at the balance sheet date. The fair value is based on a valuation form an independent local valuer.

Realised gains and losses on investments are calculated as the difference between the sales proceeds and their market value at the start of the year or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market value during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Notes to the Financial Statements - continued
For the year ended 31 December 2020

1 **Accounting Policies - continued**

h) **Current Assets**

Amount owing to the PCC at 31 December 2020 in respect of fees, rents or other income are showing as debtors less any provision for amount which may prove uncollectable.

i) **Donated goods**

Any material donated goods are entered into the accounts as a donation at fair value at date of donation.

Notes to the Financial Statements - continued
For the year ended 31 December 2020

2	**Incoming Resources**	**Un-restricted Funds** £	**Restricted Funds** £	**Total 2020** £	*Un-restricted Funds* £	*Restricted Funds* £	*Total 2019* £
	Donations and legacies						
	Planned Giving	90,933	-	90,933	*81,217*	-	*81,217*
	Collections	4,545	-	4,545	*5,387*	-	*5,387*
	Donations	10,997	2,114	13,111	*9,371*	*9,547*	*18,918*
	Legacies	21,000	-	21,000	*1,250*	-	*1,250*
	New build donations	-	38,127	38,127	-	*38,105*	*38,105*
	Gift aid tax recovered	12,934	910	13,844	*22,099*	*1,114*	*23,213*
		140,409	41,151	181,560	*119,324*	*48,766*	*168,090*
	Income from Charitable Activities						
	Magazines/books	118	25	143	*280*	-	*280*
	Hall lettings	20,857	-	20,857	*33,071*	-	*33,071*
	Fees	1,481	87	1,568	*4,760*	*250*	*5,010*
	Breakfast and other	309	-	309	*1,613*	-	*1,613*
	COGS toddler	83	-	83	*383*	-	*383*
	Home from home	313	-	313	*1,542*	-	*1,542*
	Football team	-	-	-	*576*	-	*576*
	Boys brigade	-	354	354	-	*1,455*	*1,455*
		23,161	466	23,627	*42,225*	*1,705*	*43,930*
	Investment Income						
	Bank interest	56	-	56	*106*	-	*106*
	Rent	11,816	-	11,816	*11,773*	-	*11,773*
		11,872	-	11,872	*11,879*	-	*11,879*
	Total Incoming Resources	175,442	41,617	217,059	*173,428*	*50,471*	*223,899*

Notes to the Financial Statements - continued
For the year ended 31 December 2020

3 **Resources Used**

	Un-restricted Funds	Restricted Funds	Total 2020	*Un-restricted Funds*	*Restricted Funds*	*Total 2018*
	£	£	£	*£*	*£*	
Charitable Activities						
Employment costs	14,549	-	14,549	*15,061*	*-*	*15,061*
Bank charges	120	-	120	*120*	*-*	*120*
Depreciation of tangible fixed assets	3,968	-	3,968	*3,144*	*-*	*3,144*
Overseas missions	700	1,900	2,600	*-*	*9,397*	*9,397*
Home missions	-	586	586	*-*	*1,222*	*1,222*
Parish share	85,944	-	85,944	*83,200*	*-*	*83,200*
Clergy expenses	1,597	-	1,597	*4,293*	*27*	*4,320*
Church expenses	31,099	2,892	33,991	*33,532*	*3,120*	*36,652*
Church maintenance	3,643	-	3,643	*5,256*	*-*	*5,256*
Hall expenses	12,850	-	12,850	*15,413*	*-*	*15,413*
Hall maintenance	4,301	-	4,301	*3,225*	*-*	*3,225*
Magazines/books	116	367	483	*405*	*242*	*647*
COGS toddler group expenditure	10	-	10	*148*	*-*	*148*
Home from home expenditure	131	-	131	*1,397*	*-*	*1,397*
Football team expenditure	-	-	-	*579*	*-*	*579*
Boys Brigade and girls association	-	678	678	*-*	*1,988*	*1,988*
Church capital expenditure	2,688	-	2,688	*2,328*	*-*	*2,328*
Legacy expenses	364	-	364	*3,659*	*-*	*3,659*
	162,080	6,423	168,503	*171,760*	*15,996*	*187,756*
Support costs						
Administration	7,118	10	7,128	*7,510*	*408*	*7,918*
Independent examination	1,800	-	1,800	*1,800*	*-*	*1,800*
	8,918	10	8,928	*9,310*	*408*	*9,718*
Total Resources Used	170,998	6,433	177,431	*181,070*	*16,404*	*197,474*

Notes to the Financial Statements - continued
For the year ended 31 December 2020

4 **Staff costs**

	2020	2019
	£	£
Salaries - youth/children	13,420	14,219
Social security - youth/children(covered by Employers Allowance)	-	-
Pension/Life cover costs - youth/children	1,771	842
Total	14,549	15,061

No employee received emoluments of more than £60,000 during the year (2019 - Nil)

Average number of full time staff	**2020**	2019
	1	1

5 **Fixed Assets for Use by the PCC**

	Music Equipment £	Audio Visual Equipment £	Office Equipment £	Building Improvements	Total £
Cost					
At 1 January 2020	2,239	6,551	7,612	40,380	56,782
Additions	-	8,243	-	-	8,243
Closing balance	2,239	14,794	7,612	40,380	65,025
Depreciation					
At 1 January 2020	1,120	4,418	5,840	7,260	18,638
Charge for year	560	1,319	274	1,815	3,968
Closing balance	1,680	5,737	6,114	9,075	22,606
Net Book Value					
31st December 2020	£ 559	£ 9,057	£ 1,498	£ 31,305	£ 42,419
31st December 2019	£ 1,119	£ 2,133	£ 1,772	£ 33,120	£ 38,144

Notes to the Financial Statements - continued
For the year ended 31 December 2020

6	**Debtors**	**2020**	*2019*
		£	£
	Gift aid receivable	8,453	*11,034*
	Prepayments	1,088	*1,095*
		9,541	*12,129*

7	**Liabilities - Amounts Falling Due within One Year**	**2020**	*2019*
		£	£
	Accruals	1,800	*1,800*
		1,800	*1,800*

8	**Investments Held as Fixed Assets**	**Investment Property**
		£
	Market Value	
	As at 1 Janaury 2020	300,000
	Revaluation	12,000
	As at 31 December 2019	312,000
	Net Book Value	
	As at 31 December 2020	312,000
	As at 31 December 2019	300,000

All investment assets were held in the UK
The investment property was put up for sale in 2020 and an offer of £312,000 was accepted in January 2021

9 **Control and related parties**

The PCC is an unicorporated charity and as such control is vested in the members

There were no related party transactions in the year

Notes to the Financial Statements - continued
For the year ended 31 December 2020

10 Fund analysis - current year	At January 2020 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2020 £
Designated Funds						
ABC - Ashley Bee Club	693	54	(3)	-	-	744
Children/Youth Resources	300	20	(455)	1,000	-	865
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	27	-	(55)	150	-	122
House Maintenance	4,964	-	(689)	-	-	4,275
Legacies	140,430	21,000	(24,835)	-	-	136,595
Messy Church	390	65	(57)	-	-	398
Youth Groups	103	-	-	-	-	103
	147,010	21,139	(26,094)	1,150	-	143,205
General Funds						
Unrestricted income fund	253,304	154,303	(144,904)	(1,630)	12,000	273,073
Restricted Funds						
None - Agency Collection	7,338	-	(199)	-	-	7,139
Bible Society	(4)	217	(200)	-	-	13
Boys Brigade with Girls Association	397	354	(678)	-	-	73
Building Development	110,559	38,127	-	-	-	148,686
Church Pastoral Aid Society	42	317	(300)	-	-	59
External Restricted	10,204	-	(2,404)	-	-	7,800
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	443	112	(686)	1,000	-	869
Missionary	5,329	-	-	-	-	5,329
Open Doors	70	437	(500)	100	-	107
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	-	286	(286)	-	-	-
St Johns Badminton	952	-	-	-	-	952
St Johns Toddler Group	2,216	-	-	-	-	2,216
Sudan	14	553	(600)	50	-	17
Tear Fund	123	1,034	(400)	(670)	-	87
WBT	-	180	(180)	-	-	-
	143,115	41,617	(6,433)	480	-	178,779

10 continued

Fund analysis - prior year	At January 2019 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2019 £
Designated Funds						
ABC - Ashley Bee Club	569	228	(104)	-	-	693
Childrens/Yuth Resources	61	310	(571)	500		300
Childrens Groups	-	151	(48)	-	-	103
Discretionary Fund	113	-	(86)	-	-	27
House Maintenance	4,812	1,000	(848)	-	-	4,964
Legacies	147,059	34,530	(19,129)	(22,030)	-	140,430
Messy Church	424	391	(425)	-	-	390
Youth Groups	103	-	-	-	-	103
	153,141	36,610	(21,211)	(21,530)	-	147,010
General Funds						
Unrestricted income fund	256,629	136,818	(159,859)	19,716	-	253,304
Restricted Funds						
None - Agency Collection	7,338	-	-	-	-	7,338
Bible Society	-	596	(650)	50	-	(4)
Boys Brigade with Girls Association	930	1,455	(1,988)	-	-	397
Building Development	72,455		38,104	-	-	110,559
Church Pastoral Aid Society	-	1,092	(1,050)	-	-	42
External Restricted	12,167	-	(1,963)	-	-	10,204
Graduate Training	3,082	-	-	-	-	3,082
Ministry and Evangelism	-	378	(1,535)	1,600	-	443
Missionary	5,629	-	(300)	-	-	5,329
Open Doors	48	1,993	(2,000)	29	-	70
Quinquennial Work	2,350	-	-	-	-	2,350
R2R	-	171	(171)	-	-	-
St Johns Badminton	952	-	-	-	-	952
St Johns Toddler Group	2,216	-	-	-	-	2,216
Sudan	-	1,714	(1,735)	35	-	14
Tear Fund	67	4,018	(3,962)	-	-	123
WBT	-	950	(1,050)	100		-
	107,234	12,367	21,700	1,814	-	143,115

10 **continued**

Designated Funds

ABC : Has lots of crafts, games and activities. Theere is no fee to join.

Childrens/Youth Resources : For use by Chilren and Youth projects

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : a fund made available for the clergy to help parishioners in need

House Maintenance : For use on costs for the rental property

Legacies : A fund to use the legacies left to the church

Messy Church : Fund to support the Messy Church events

Youth Groups : For use to support Youth Groups

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To fund main scriptures available

Boys Briagde with Girl Guides : Is for use for the clubs

Building Development : Is for use on the new building

Church Pastoral Aid Society : Is for use by the society only

External Restricted : Is made up of funds received from St Aldhelms Academy and BUCA which is used for community projects

Graduate Training : For funding of the graduates

Ministry and Evangelism : For the futherance of Ministry and Evangelism in the community

Missonary : for missionary work

Open Doors : to supply bibles, training, lieracy programmes, support and advocacy services to serve Christians living under religious persecution.

Quinquennial Work : towards repairs identified in the Quinquennial report

R2R : Seeks to help all homeless and vulnerably housed people in Poole regardless of faith

St Johns Badminton : To pay costs for the ST Johns badminton team

St Johns Toddler Group : To pay costs for the St Johns toddler group

Sudan : for collections for the Sudan

Tear Fund : providing food, shelter, medical care, schooling, hospitals in the words most deprived and war torn areas

WBT : Wycliffe Bible Translators : for translating bibles into many languages

11 **Net Assets by Fund**

	Un-restricted Funds	Restricted Funds	Total 2020	*Un-restricted Funds*	*Restricted Funds*	*Total 2019*
	£	£	£	*£*	*£*	*£*
Tangible assets	37,367	5,052	42,419	*33,092*	*5,052*	*38,144*
Investments	312,000	-	312,000	*300,000*	*-*	*300,000*
Current assets	68,711	173,727	242,438	*69,022*	*138,063*	*207,085*
Creditors : Amounts falling due within one year	(1,800)	-	(1,800)	*(1,800)*	*-*	*(1,800)*
	416,278	178,779	595,057	*400,314*	*143,115*	*543,429*

12 **Trustees' remuneration and expenses**

No trustee received any remuneration during the year (2019 : nil) for serving as a trustee of the charity.

13 **Trustees' expenses**

No trustees expenses were incurred during the year (2019: nil).

14 **Independent Examiners remuneration**

	Total 2020	*Total 2019*
	£	*£*
Examination fee	1,800	*1,800*
Other services	-	*-*
	1,800	*1,800*

15 **After date events**

The property at Stanfield Road, Parkstone was on the market at the year end, and an offer of £312,000 was accepted in January 2021.

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd
Financial Statements Year Ended 31 December 2020
Independent Examiner's Report to the The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd

I report on the financial statements of the Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Heatherlands with the Church of the Good Shepherd for the year ended 31 December 2020, which are set out on pages 1 to 18.

Respective responsibilities

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 30 March 2021

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT