

**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 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.

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

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For the year ended 31 December 2020**

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, Heatherlands 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 permitted. 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 separate 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 first 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 impact 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 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

- * 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 Duiler (£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.

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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

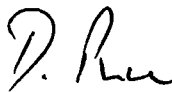
Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial activities for that period and adequately distinguish any material special trusts or restricted funds of the charity. In preparing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

..... 30-3-20

**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

Balance Sheet as at 31 December 2020

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

D. Price

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

**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 - 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 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 recognised 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 from 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.

**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 - 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.

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 - 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	140,409	41,151	181,560	119,324	48,766	168,090
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	23,161	466	23,627	42,225	1,705	43,930
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Investment Income						
Bank interest	56	-	56	106	-	106
Rent	11,816	-	11,816	11,773	-	11,773
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11,872	-	11,872	11,879	-	11,879
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	175,442	41,617	217,059	173,428	50,471	223,899
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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 - 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	9,397
Home missions	-	586	586	-	1,222	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	4,320
Church expenses	31,099	2,892	33,991	33,532	3,120	36,652	36,652
Church maintenance	3,643	-	3,643	5,256	-	5,256	5,256
Hall expenses	12,850	-	12,850	15,413	-	15,413	15,413
Hall maintenance	4,301	-	4,301	3,225	-	3,225	3,225
Magazines/books	116	367	483	405	242	647	647
COGS toddler group expenditure	10	-	10	148	-	148	148
Home from home expenditure	131	-	131	1,397	-	1,397	1,397
Football team expenditure	-	-	-	579	-	579	579
Boys Brigade and girls association	-	678	678	-	1,988	1,988	1,988
Church capital expenditure	2,688	-	2,688	2,328	-	2,328	2,328
Legacy expenses	364	-	364	3,659	-	3,659	3,659
	<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
	162,080	6,423	168,503	171,760		15,996	187,756
	<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
Support costs							
Administration	7,118	10	7,128	7,510	408	7,918	7,918
Independent examination	1,800	-	1,800	1,800	-	1,800	1,800
	<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
	8,918	10	8,928	9,310	408	9,718	9,718
	<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
Total Resources Used	<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>
	170,998	6,433	177,431	181,070		16,404	197,474
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**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 - 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

**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 - continued
For the year ended 31 December 2020**

6 Debtors	2020	2019
	£	£
Gift aid receivable	8,453	11,034
Prepayments	1,088	1,095
	<hr/>	<hr/>
	9,541	12,129
	<hr/>	<hr/>
7 Liabilities - Amounts Falling Due within One Year	2020	2019
	£	£
Accruals	1,800	1,800
	<hr/>	<hr/>
	1,800	1,800
	<hr/>	<hr/>
8 Investments Held as Fixed Assets	Investment Property £	
Market Value		
As at 1 January 2020	300,000	
Revaluation	12,000	
	<hr/>	
As at 31 December 2019	312,000	
	<hr/>	
Net Book Value		
As at 31 December 2020	312,000	
	<hr/>	
As at 31 December 2019	300,000	
	<hr/>	

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 unincorporated charity and as such control is vested in the members

There were no related party transactions in the year

**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 - continued
For the year ended 31 December 2020

	At January 2020 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2020 £
10 Fund analysis - current year						
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	147,010	21,139	(26,094)	1,150	-	143,205
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General Funds						
Unrestricted income fund	253,304	154,303	(144,904)	(1,630)	12,000	273,073
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	143,115	41,617	(6,433)	480	-	178,779
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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 - continued
For the year ended 31 December 2020**

10 continued

	At January 2019 £	Incoming resources £	Resources expended £	Transfers £	Other gains or losses £	At December 2019 £
<i>Fund analysis - prior year</i>						
<i>Designated Funds</i>						
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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	153,141	36,610	(21,211)	(21,530)	-	147,010
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>General Funds</i>						
Unrestricted income fund	256,629	136,818	(159,859)	19,716	-	253,304
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Restricted Funds</i>						
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	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	107,234	12,367	21,700	1,814	-	143,115
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**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 - continued
For the year ended 31 December 2020**

**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 main scriptures available

Boys Brigade 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 furtherance of Ministry and Evangelism in the community

Missionary : 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 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 worlds most deprived and war torn areas

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

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 - continued
For the year ended 31 December 2020

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)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	416,278	178,779	595,057	400,314	143,115	543,429
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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	-	-
	<hr/>	<hr/>
	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



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Chartered Certified Accountants
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Dorset BH18 8AT