

**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**

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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**

**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

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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, 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.

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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 appropriate 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. In spite 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 \(charitycommission.gov.uk\)](http://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 its 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.

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For the year ended 31 December 2021

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 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: D. P. Lee D. H. Smith
13.4.22 14/4/22

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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Statement of Financial Activities
For the year ended 31 December 2021

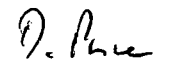
	Notes	Un- restricted Funds	Restricted Funds	Total 2021	Un- restricted Funds	Restricted Funds	Total 2020
		£	£	£	£	£	£
Incoming Resources	2						
Donations and legacies		118,979	52,793	171,772	140,409	41,151	181,560
Income from charitable activities		26,087	769	26,856	23,161	466	23,627
Investment income		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
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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
		<u>344,437</u>	<u>5,052</u>	<u>349,489</u>	<u>354,419</u>
Current Assets					
Debtors	6	12,920	-	12,920	9,541
Cash at Bank and in hand		29,141	212,543	241,684	232,897
		<u>42,061</u>	<u>212,543</u>	<u>254,604</u>	<u>242,438</u>
Liabilities - amounts falling due within one year	7	1,800	-	1,800	1,800
Net Current Assets		<u>40,261</u>	<u>212,543</u>	<u>252,804</u>	<u>240,638</u>
Net Assets		<u>384,698</u>	<u>217,595</u>	<u>602,293</u>	<u>595,057</u>

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


.....
Date: 13.4.22


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
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**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

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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**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 recognised in the statement of financial activities account for the year.

The investment property was 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 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.

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**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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		118,979	52,793	171,772	140,409	41,151	181,560
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		26,087	769	26,856	23,161	466	23,627
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Investment Income						
	Bank interest	6	-	6	56	-	56
	Rent	4,247	-	4,247	11,816	-	11,816
	Dividend income	-	2,028	2,028	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		4,253	2,028	6,281	11,872	-	11,872
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Total Incoming Resources	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		149,319	55,590	204,909	175,442	41,617	217,059
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	165,089	20,057	185,146	162,080	6,423	168,503
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Support costs						
Administration	8,997	767	9,764	7,118	10	7,128
Independent examination	1,800	-	1,800	1,800	-	1,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	10,797	767	11,564	8,918	10	8,928
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Used	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	175,886	20,824	196,710	170,998	6,433	177,431
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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

**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 2021**

6	Debtors	2021	2020	
		£	£	
	Gift aid receivable	8,706	8,452	
	Prepayments	4,214	1,089	
		<hr/>	<hr/>	
		12,920	9,541	
		<hr/>	<hr/>	
7	Liabilities - Amounts Falling Due within One Year	2021	2020	
		£	£	
	Accruals	1,800	1,800	
		<hr/>	<hr/>	
		1,800	1,800	
		<hr/>	<hr/>	
8	Investments Held as Fixed Assets	Investment Property	Trust Investments	Total
		£	£	£
	Market Value			
	As at 1 January 2021	312,000	-	312,000
	Additions	-	306,700	306,700
	Disposal	(312,000)	-	(312,000)
	Change in market value	-	4,337	4,337
		<hr/>	<hr/>	<hr/>
	As at 31 December 2021	-	311,037	311,037
		<hr/>	<hr/>	<hr/>

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 unincorporated 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.

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 2021

	At January 2021	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2021
	£	£	£	£	£	£
10 Fund analysis - current year						
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
	<u>143,205</u>	<u>2,625</u>	<u>(18,027)</u>	<u>-</u>	<u>-</u>	<u>127,803</u>
General Funds						
Unrestricted income fund	273,073	146,694	(163,159)	(4,050)	4,337	256,895
	<u>273,073</u>	<u>146,694</u>	<u>(163,159)</u>	<u>(4,050)</u>	<u>4,337</u>	<u>256,895</u>
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)	-	-	-
	<u>178,779</u>	<u>55,590</u>	<u>(20,824)</u>	<u>4,050</u>	<u>-</u>	<u>217,595</u>

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 2021

10 continued

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

**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 2021**

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

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 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

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 2021

11 Net Assets by Fund

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

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
	<u>1,800</u>	<u>1,800</u>

**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
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