

**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**

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**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. 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 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 Evers
	Vacancy (Good Shepherd)	

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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 Terry Saunders
Colin Simpson 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.

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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 PositiveEnergy 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.

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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.

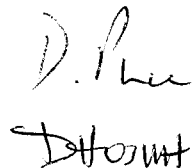
Statement of Parochial Church Council's Responsibilities

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 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:

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
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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
		<u>309,558</u>	<u>4,080</u>	<u>313,638</u>	<u>349,489</u>
Current Assets					
Debtors	6	16,228	-	16,228	12,920
Cash at Bank and in hand		10,477	203,396	213,873	241,684
		<u>26,705</u>	<u>203,396</u>	<u>230,101</u>	<u>254,604</u>
Liabilities - amounts falling due within one year	7	1,800	-	1,800	1,800
Net Current Assets		<u>24,905</u>	<u>203,396</u>	<u>228,301</u>	<u>252,804</u>
Net Assets		<u>334,463</u>	<u>207,476</u>	<u>541,939</u>	<u>602,293</u>

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

D. P. ...
T. ...

.....
Date : 19/4/23

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 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

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**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 recognised 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.

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**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 creditors and accruals.

j) Donated goods

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

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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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		116,539	57,129	173,668	118,979	52,793	171,772
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		27,150	3,350	30,500	26,087	769	26,856
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Investment Income						
	Bank interest	516	-	516	6	-	6
	Rent	-	-	-	4,247	-	4,247
	Dividend income	8,161	-	8,161	-	2,028	2,028
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		8,677	-	8,677	4,253	2,028	6,281
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Total Incoming Resources	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		152,366	60,479	212,845	149,319	55,590	204,909
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	162,865	64,351	227,216	165,089	20,057	185,146
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Support costs						
Administration	6,982	587	7,569	8,997	767	9,764
Independent examination	1,800	-	1,800	1,800	-	1,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	8,782	587	9,369	10,797	767	11,564
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Total Resources Used	171,647	64,938	236,585	175,886	20,824	196,710
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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 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

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 2022

6	Debtors	2022	2021
		£	£
	Gift aid receivable	8,706	8,706
	Prepayments	7,522	4,214
		<hr/>	<hr/>
		16,228	12,920
		<hr/>	<hr/>
7	Liabilities - Amounts Falling Due within One Year	2022	2021
		£	£
	Accruals	1,800	1,800
		<hr/>	<hr/>
		1,800	1,800
		<hr/>	<hr/>
8	Investments Held as Fixed Assets	Trust	Total
		Investments	
	Market Value	£	£
	As at 1 January 2022	311,037	311,037
	Change in market value	(36,614)	(36,614)
		<hr/>	<hr/>
	As at 31 December 2022	274,423	274,423
		<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

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.

**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 2022

	At January 2022	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2022
	£	£	£	£	£	£
10 Fund analysis - current year						
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)	-	-
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	127,803	2,336	(22,707)	(102,007)	-	5,425
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General Funds						
Unrestricted income fund	256,895	150,030	(148,940)	107,667	(36,614)	329,038
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
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
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	217,595	60,479	(64,938)	(5,660)	-	207,476
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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 2022

10 continued

	At January 2021	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2021
	£	£	£	£	£	£
<i>Fund analysis - prior year</i>						
<i>Designated Funds</i>						
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
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	143,205	2,625	(18,027)	-	-	127,803
<i>General Funds</i>						
Unrestricted income fund	273,073	146,694	(163,159)	(4,050)	4,337	256,895
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<i>Restricted Funds</i>						
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)	-	-	-
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	178,779	55,590	(20,824)	4,050	-	217,595
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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 2022**

**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

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 2022**

11 Net Assets by Fund

	Un- restricted Funds	Restricted Funds	Total 2021	<i>Un- restricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2020</i>
	£	£	£	£	£	£
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)
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	334,463	207,476	541,939	384,698	217,595	602,293
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	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: 12/11/2023



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