

FOR 2023

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

Registered Charity Number 1132310

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

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

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

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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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 2023

Knowing and Sharing the Love of Jesus

Registered Charity 1132310

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

Bankers

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

Independent examiners

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

Aim and purpose

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

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

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

Structure, governance and management

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

Public Benefit

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

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

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

PCC Membership

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

Incumbent:	Rev David Price	
Assistant Priest:	Vacant following the retirement of Rev Peter Homden	
Churchwardens:	Charles Adams	
	David Hoslett (PCC Secretary)	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer		
Good Shepherd:	Lynne Young	
Deputy Wardens at		
the Good Shepherd:	Lynne Young	
	Mary James	
Deanery Synod Members:	Bex Simpkins	
	John Gray	
Good Shepherd	Vacant	
Elected Members:	Michael Cuthbertson	Melissa Girling
	Mikayla Gray	Rachel Neale
	Sandra Brown	Grace Galton
	Martin Hancock	Tony 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 2023 (at which they stood down) were:

Deanery Synod Member
Good Shepherd: Andy Brackstone

Elected Members : Rebecca Morgan

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and are welcome to stand for election to the PCC, subject to satisfying the "Fit and Proper Persons" and other criteria laid out for Charity Trustees by the Charity Commission, HMRC and the Diocese. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

Committees

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

Pension Builder

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

CWPf has two sections:

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

Pension Builder Scheme

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

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

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

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

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

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

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

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

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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 examination, ensures that working practices are constantly under review, and a common approach to procedures is adopted. A Procedures Manual for running the accounts is held in the Church Office, and is updated regularly. Bank accounts within each unit are operated by separate sets of signatories, thereby reducing the extent of any possible fraud.

Achievements and performance

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

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

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

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

Parish Matters

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

Church of the Good Shepherd

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

St John's

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

Financial review

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

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

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Financial review - continued

Reserves policy

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

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

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

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

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

Church Attendance

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

Statement of Parochial Church Council's Responsibilities

Charity law requires the Council to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of 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

D. R. [Signature] *D. H. [Signature]*

15.4.24

Dated:

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 2023

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE
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Balance Sheet as at 31 December 2023

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

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

D. R. [Signature] *[Signature]*

15.4.24

Date :

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 2023**

1 Accounting Policies

Basis of preparation

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

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

Presentation currency is pound sterling.

a) Fund Accounting Policy

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

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

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

Further details of each fund are disclosed in note 10.

b) Incoming Resources

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

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

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

Investment income is recognised on a receivable basis.

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

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

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

1 Accounting Policies - continued

c) Resources Expended

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

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

d) Fixed Assets

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

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

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

e) Depreciation

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

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

f) Investments

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

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

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

The investment was disposed of during the year.

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

1 Accounting Policies - continued

g) Current Assets

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

h) Current Liabilities

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

i) 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
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2 Incoming Resources

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

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Notes to the Financial Statements - continued
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3 Resources Used

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

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EVANGELIST, HEATHERLANDS WITH THE CHURCH OF THE GOOD SHEPHERD

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

4 Staff costs

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

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

Average number of full time staff

2023	2022
<u>1</u>	<u>1</u>

5 Fixed Assets for Use by the PCC

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

6	Debtors	2023	2022
		£	£
	Gift aid receivable	8,894	8,706
	Prepayments	1,082	7,522
		<hr/>	<hr/>
		9,976	16,228
		<hr/>	<hr/>
7	Liabilities - Amounts Falling Due within One Year	2023	2022
		£	£
	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 2023	274,423	274,423
	Change in market value	-	-
	Disposal	(274,423)	(274,423)
		<hr/>	<hr/>
	As at 31 December 2023	-	-
		<hr/>	<hr/>

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

* POSO Land Stanfield Rd Parkstone

9 Control and related parties

The PCC is an 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 2023

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

10 continued

	At January 2022	Incoming resources	Resources expended	Transfers	Other gains or losses	At December 2022
	£	£	£	£	£	£
<i>Fund analysis - prior year</i>						
<i>Designated Funds</i>						
ABC - Ashley Bee Club	744	19	(5)	(500)	-	258
Childrens/Youth Resources	724	20	(399)	500	-	845
Childrens Groups	103	-	-	-	-	103
Discretionary Fund	72	-	(6)	-	-	66
House Maintenance	2,430	-	-	(1,300)	-	1,130
Legacies	123,257	2,160	(22,035)	(100,604)	-	2,778
Messy Church	370	137	(262)	-	-	245
Youth Groups	103	-	-	(103)	-	-
	<u>127,803</u>	<u>2,336</u>	<u>(22,707)</u>	<u>(102,007)</u>	<u>-</u>	<u>5,425</u>
<i>General Funds</i>						
Unrestricted income fund	256,895	150,030	(148,940)	107,667	(36,614)	329,038
	<u>256,895</u>	<u>150,030</u>	<u>(148,940)</u>	<u>107,667</u>	<u>(36,614)</u>	<u>329,038</u>
<i>Restricted Funds</i>						
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
	<u>217,595</u>	<u>60,479</u>	<u>(64,938)</u>	<u>(5,660)</u>	<u>-</u>	<u>207,476</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 2023

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 2023

11 Net Assets by Fund

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

12 Trustees' remuneration and expenses

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

13 Trustees' expenses

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

14 Independent Examiners remuneration

	Total 2023 £	Total 2022 £
Examination fee	800	800
Other services	1,000	1,000
	<hr/>	<hr/>
	1,800	1,800

14 After date transactions

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

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

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

Respective responsibilities

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

It is my responsibility to:

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

Basis of independent examiner's report

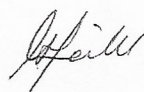
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items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

Independent examiner's statement

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

Date:

9 April 2024



C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
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Broadstone
Dorset BH18 8AT