

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

Registered Charity Number 1132310

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

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

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

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

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

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

Knowing and Sharing the Love of Jesus

Registered Charity 1132310

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

Bankers

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

Independent examiners

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

Aim and purpose

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

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

This year's accounts are dominated by the one-off project to rebuild The Church of the Good Shepherd, which commenced in October 2023 and was completed in September 2024. The new building will equip the church to serve the local community for Rossmore in Jesus' name for the next century with a high quality building which meets the environmental standard for building today/ The new building includes solar panels on the roof, air source heat pumps, underfloor heating and thick insulation. offering a huge step forward compared with the original "temporary" timber building of 1931. The accounts show that outgoing resources were much higher than incoming in 2024 because the parish was spending resources received previously. A summary of project costs is presented below under the heading Church of the Good Shepherd.

Structure, governance and management

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

Public Benefit

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

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

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

PCC Membership

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

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

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

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

PCC Membership - continued

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

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

Elected Members : Mikayla Gray, Rachel Neale

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

Committees

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

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

CWPF has two sections:

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

Pension Builder Scheme

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

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

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

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

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

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

For the Pension Builder 2014 section, the 2022 valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The next valuation is due at 31 December 2025.

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

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

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

Consideration of Major Risks to the PCC

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

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

Achievements and performance

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

Parish Matters

- * As for last year our Planned Giving as a Parish has stood up well and our overall income and expenditure is well matched, although at the Good Shepherd this is due to decreased activity during the interregnum and building project.
- * Additional funding of £180K for completion of the £1.2M New Build project in July was raised from within the parish through the inspired generosity of God's people and by drawing from Parish Funds. Both churches have "set-aside" funds set up within their accounts to allow regular monthly transfers to be made from their General Funds.
- * Both Churches are registered with the Parish Giving Scheme (PGS) giving Church members the opportunity to give to their respective church by direct debit. PGS are paid direct from the donor's account on the first of every month. PGS then pay the donation to the Church on the tenth day of the month, and claim the gift Aid on the donation. This is then paid to the Church on receipt from HM Revenue and Customs. For further details on the PGS scheme see <https://www.salisbury.anglican.org/parishes/stewardship/parish-giving-scheme>
- * Our worshipping community is the fourth largest in the Deanery. Under the new Share System 60% of the parish share request will be based on ministry deployment and 40% on worshipping community numbers. Note that we anticipate a deprivation relief of £10K to be applied each year, but we anticipate parish share requests of £104,606 by 2028.
- * In line with advice received from the Diocese, the PCC recognise their responsibility to report ALL serious incidents to the Charity Commission in a timely manner, and have delegated the reporting of serious incidents thus;
 - * for Safeguarding incidents, to the Diocesan Secretary supported by the Diocesan Safeguarding Advisor
 - * for all other incidents, to the Vicar and Church Wardens using the online form at <https://ccforms.charitycommission.gov.uk/report-a-serious-incident>

Church of the Good Shepherd

- * Rev Debbie Smith was licensed as Associate Minister at the Church of the Good Shepherd on 15th July 2024.
- * The church rebuilding works by Spetsbury Construction Ltd under JCT Minor Works with Contractor's Design 2016 are for the contract sum of £975,283.36 (excl VAT) (note that the majority of the project is zero-rated). Contract start date was 23 October 2023 with the date of completion set for 26th July 2024, although late changes to fire doors and access pushed the handover back to late September 2024. The completion costs were also raised. The new building was dedicated at a joyous service by Bishop Stephen on 6th October 2024.
- * The total project cost was £1.2M funded from four main sources:
 - * Funds raised and given by the parish £455,023
 - * Proceeds from the sale of 35 Stanfield Road £306,700
 - * Grants received from the Talbot Village Trust £50,000, Joseph Rank Trust £40,000, Laing Family Trusts £30,000, Benefact Trust £22,000, Erskine Munro Trust £5,000, Janet Munro Trust £5,000, Bayfield Trust £2,000
 - * 20 year loan from MCA £300,000

St John's

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

Financial review

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

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

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

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

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

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

Financial review - continued

Reserves policy

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

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

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

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

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

Church Attendance

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

Statement of Parochial Church Council's Responsibilities

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

Dated:

28.4.25

D. H. Webb

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

Statement of Financial Activities
For the year ended 31 December 2024


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

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

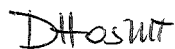
Balance Sheet as at 31 December 2024

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

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



Date: 28.4.25



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

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

Cashflow Statement for the year ended 31 December 2024

	2024	2023
Net cash from operating activities	(262,645)	(203,138)
Dividends and interest	1,507	8,939
(Purchase)/Disposal of investments	-	274,423
	<u>1,507</u>	<u>283,362</u>
Change in cash equity in the year	(261,138)	80,224
Cash as at 1 January 2024	294,097	213,873
Cash as at 31 December 2024	<u><u>32,959</u></u>	<u><u>294,097</u></u>
Net income (expense)	(558,173)	(205,250)
Depreciation charge	4,462	4,799
Dividends and interest	(1,507)	(8,939)
Decrease/(increase) in debtors	99	6,252
(Decrease)/increase in creditors	<u>292,474</u>	<u>-</u>
	<u><u>(262,645)</u></u>	<u><u>(203,138)</u></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
For the year ended 31 December 2024**

1 Accounting Policies

Basis of preparation

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

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

Presentation currency is pound sterling.

a) Fund Accounting Policy

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

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

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

Further details of each fund are disclosed in note 10.

b) Incoming Resources

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

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

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

Investment income is recognised on a receivable basis.

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

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

**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 2024**

1 Accounting Policies - continued

c) Resources Expended

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

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

d) Fixed Assets

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

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

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

e) Depreciation

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

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

f) Current Assets

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

g) Current Liabilities

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

**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 2024**

1 Accounting Policies - continued

h) Donated goods

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

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 2024

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

3 Resources Used

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

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

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

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

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

Average number of full time staff	2024	2023
	1	1

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

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 2024

6	Debtors	2024	2023
		£	£
	Gift aid receivable	9,600	8,894
	Prepayments	277	1,082
		<hr/>	<hr/>
		9,877	9,976
		<hr/>	<hr/>
7	Liabilities - Amounts Falling Due within One Year	2024	2023
		£	£
	Accruals	1,800	1,800
	Loan account	17,000	-
		<hr/>	<hr/>
		18,800	1,800
		<hr/>	<hr/>
8	Liabilities - Amounts Falling Due within One Year	2024	2023
		£	£
	Loan account	275,474	-
		<hr/>	<hr/>
		275,474	-
		<hr/>	<hr/>

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 2024**

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

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

**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 2024**

10 continued

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

**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 2024**

10 continued

Designated Funds

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

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

Childrens Groups : For use by any of the Childrens Groups

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

House Maintenance : For use on costs for the rental property

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

Messy Church : Fund to support the Messy Church events

Home from Home : To fund the lunch club

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

St Johns Badminton : For use by the badminton group

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

Restricted Funds

Agency collection : Are held to be out to other sources

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

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

Building Development : Is for use on the new building

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

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

Graduate Training : For funding of the graduates

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

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

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 2024**

11 Net Assets by Fund

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

12 Trustees' remuneration and expenses

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

13 Trustees' expenses

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

14 Independent Examiners remuneration

	Total 2024 £	Total 2023 £
Examination fee	800	800
Other services	1,000	1,000
	<hr/> 1,800	<hr/> 1,800

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

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

Respective responsibilities

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

Date:



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