

**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 2025**

**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 2025**

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

**Trustees' Annual Report of the Parochial Church Council of the Ecclesiastical Parish of St John
the Evangelist, Heatherlands with the Church of the Good Shepherd
For the year ended 31 December 2025**

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. Pastoral responsibility for the Church of the Good Shepherd is delegated to the 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. The position of Children's and Families Worker (CYFW) remains vacant.

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 (CAF Bank), 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 encounter Jesus and 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 halls for both St John's and 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 12th May 2025, the following served as PCC Members.

Incumbent:	Rev David Price	
Assistant Minister:	Rev Debbie Smith (until October 2025)	
Churchwardens:	Charles Adams	
	Michael Cuthbertson (until July 2025)	
Treasurer St John:	Loeke Tarmadi	
Assistance Treasurer		
Good Shepherd:	Lynne Young	
Deputy Wardens at		
the Good Shepherd:	Lynne Young	
	Vacant	
Deanery Synod Members:		
St Johns	John Gray	
	Vacant	
Good Shepherd	Vacant	
PCC Secretary	David Hoslett	Grace Galton
Elected Members:	Janet Beard	Richard Meredith
	Melissa Girling	
	Charles Nolan	
	(4 vacancies, 1 St Johns, 3 Good Shepherd)	

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PCC Membership - continued

Ex-Officio (non-voting and
not Charity Trustees): Loeke Tarmadi, St John's Verger
Ex-officio (Charity Trustee) David Hoslett, PCC Secretary

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

Elected Members : Sandra Brown, Mikayla Gray, Rachel Neale, Tony Eyers.

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. This account may have bonuses added by the Board before retirement. 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 (2025: £0 2024: £1,350).

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 and expected to be completed in 2026.

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

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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

In October 2025 we said farewell to Rev Debbie Smith after her resignation as the Associate Minister at the Church of the Good Shepherd to take up an alternative post. We were sad to see Debbie go and are grateful for her ministry particularly following the opening of the new Good Shepherd church building last year. The Parish completed the payment of the final retention invoices for the new building this year and remains responsible for servicing the £300K loan repayments to Methodist Chapel Aid(MCA); these are due as half-yearly capital repayments of £7500 plus interest loan repayments over the 20 year term of the loan. Whilst we were unable to appoint a new CYFW this year, funds have continued to accumulate and be raised for this important role.

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.
- * 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 of 1.5 (i.e. 1 full incumbent and a half-time Associate Minister) and 40% on worshipping community numbers. The Share request for the next year after rebates are applied is £105,444 (£121,466 before rebates). Note that we anticipate at least a deprivation relief of £6k to be applied each year.
- * The Parish received the remainder of the legacy from the estate of Margaret McMordie for which we are very thankful.
- * 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>
- * The Parish was informed in August 2025 that some within the fellowship were affected by a national data breach in relation to personal information provided for DBS checks. The data breach was confirmed on third party systems belonging to Intradev Limited and not on any Parish or Diocesan servers. The breach was reported to the Data Commissioner's office and the affected individuals given advice and support as recommended by the Diocese.

Church of the Good Shepherd

- * Rev Debbie Smith's last Sunday with us as an Associate Minister at the Church of the Good Shepherd was 19th October 2025, We are hopeful of appointing her successor in 2026.
- * The final retention payments have been made to Spetisbury Construction Ltd for the rebuild of the Good Shepherd building. The Parish serviced the first two MCA loan repayments in June and December 2025.
- * Income from the hire of the halls has now increased as the use of the halls is no longer restricted. Hall use includes Slimming World with four sessions in one day and 15 days in Clay using the main hall for three days each week.
- * A toddler group will be starting at the Good Shepherd in January 2026, run on similar lines to the toddler group at St John's.

St John's

- * We have struggled to appoint our next CYFW having had two full rounds of recruitment with no success. Gifts and pledges have been received and these funds are restricted for this purpose. An application for funding from the Aldhelm's Mission Fund is envisaged that would allow us to offer a full-time rather than a part-time post.
- * Over the summer we carried out masonry repairs to the church hall windows costing £12,516 and other hall maintenance included the fitting of interior doors to assist with draught exclusion. The PSN office roof also suffered with leaks during heavy rainfall and had to be repaired. This unexpected spend restricted maintenance activities in the church itself. Note that we were also informed during the year that the St John's hall and lounge come under faculty jurisdiction as they form part of the curtilage to the church.
- * We received a legacy of £2K from the estate of Frances Rawlings for which we are thankful.
- * The submission for gift aid for St John's for July to December 2024 was inadvertently made twice, this was corrected during the year.

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. We budgeted to pay £72K in Share this year to allow us to cover the £30K MCA loan repayments, making an outgoing of £102K which is above the Parish Share assessment.

This year, St John's paid £54K and the Good Shepherd paid £18K towards the Parish Share. 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.

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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	-£ 281,981 (2024 : -£250,113)
Restricted	£ 80,301 (2024 : £28,629)

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 3985 adults and 903 children at St Johns, 2083 and 50 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:

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 2025

	Notes	Un- restricted Funds £	Restricted Funds £	Total 2025 £	Un- restricted Funds £	Restricted Funds £	Total 2024 £
Incoming Resources	2						
Donations and legacies		127,863	81,253	209,116	109,978	385,605	495,583
Income from charitable activities		48,781	746	49,527	35,692	527	36,219
Investment income		372	132	504	671	836	1,507
Total Incoming Resources		177,016	82,131	259,147	146,341	386,968	533,309
Resources Used	3						
Charitable activities		196,159	34,886	231,045	101,676	982,502	1,084,178
Other		7,939	359	8,298	7,304		7,304
Total Resources Used		204,098	35,245	239,343	108,980	982,502	1,091,482
Net Movement in Funds		(27,082)	46,886	19,804	37,361	(595,534)	(558,173)
Transfers	10	(4,786)	4,786	-	(586,931)	586,931	-
Balances brought forward		(250,113)	28,629	(221,484)	299,457	37,232	336,689
Balances carried forward		(281,981)	80,301	(201,680)	(250,113)	28,629	(221,484)

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Balance Sheet as at 31 December 2025

	Notes	Un- restricted Funds £	Restricted Funds £	2025 £	2024 £
Fixed Assets					
Tangible fixed assets	5	27,627	-	27,627	29,954
		<u>27,627</u>	<u>-</u>	<u>27,627</u>	<u>29,954</u>
Current Assets					
Debtors	6	5,036	-	5,036	9,877
Cash at Bank and in hand		(35,344)	80,301	44,957	32,959
		<u>(30,308)</u>	<u>80,301</u>	<u>49,993</u>	<u>42,836</u>
Liabilities - amounts falling due within one year	8	18,800	-	18,800	18,800
Net Current Assets		<u>(49,108)</u>	<u>80,301</u>	<u>31,193</u>	<u>24,036</u>
Liabilities - amounts falling due after one year		260,500	-	260,500	275,474
Net Assets		<u>(281,981)</u>	<u>80,301</u>	<u>(201,680)</u>	<u>(221,484)</u>

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

.....

Date :

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

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Cashflow Statement for the year ended 31 December 2025

	2025	2024
Net cash from operating activities	11,494	(262,645)
Dividends and interest	504	1,507
(Purchase)/Disposal of investments	-	-
	<u>504</u>	<u>1,507</u>
Change in cash equity in the year	11,998	(261,138)
Cash as at 1 January 2025	32,959	294,097
Cash as at 31 December 2025	<u><u>44,957</u></u>	<u><u>32,959</u></u>
Net income (expense)	19,804	(558,173)
Depreciation charge	2,327	4,462
Dividends and interest	(504)	(1,507)
Decrease/(increase) in debtors	4,841	99
(Decrease)/increase in creditors	<u>(14,974)</u>	<u>292,474</u>
	<u><u>11,494</u></u>	<u><u>(262,645)</u></u>

**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 2025**

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 2025

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 2025 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 2025 are shown as creditors and accruals.

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Notes to the Financial Statements - continued
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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.

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Notes to the Financial Statements - continued
For the year ended 31 December 2025

2 Incoming Resources	Un- restricted Funds	Restricted Funds	Total 2025	Un- restricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Donations and legacies						
Planned Giving	78,453	-	78,453	75,912	-	75,912
Collections	10,034	-	10,034	11,354	-	11,354
Donations	17,207	20,025	37,232	8,428	9,347	17,775
Legacies	10,526	8,526	19,052	1,000	10,000	11,000
New build donations	-	44,802	44,802	-	254,364	254,364
New build grant	-	-	-	-	107,945	107,945
Gift aid tax recovered	11,643	7,900	19,543	13,284	3,949	17,233
	<u>127,863</u>	<u>81,253</u>	<u>209,116</u>	<u>109,978</u>	<u>385,605</u>	<u>495,583</u>
Income from Charitable Activities						
Hall lettings	46,459	-	46,459	31,912	-	31,912
Fees	2,322	746	3,068	3,780	-	3,780
Boys brigade	-	-	-	-	527	527
	<u>48,781</u>	<u>746</u>	<u>49,527</u>	<u>35,692</u>	<u>527</u>	<u>36,219</u>
Investment Income						
Bank interest	372	132	504	671	836	1,507
	<u>372</u>	<u>132</u>	<u>504</u>	<u>671</u>	<u>836</u>	<u>1,507</u>
Total Incoming Resources	<u>177,016</u>	<u>82,131</u>	<u>259,147</u>	<u>146,341</u>	<u>386,968</u>	<u>533,309</u>

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Notes to the Financial Statements - continued
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3 Resources Used

	Un- restricted Funds	Restricted Funds	Total 2025	Un- restricted Funds	Restricted Funds	Total 2024
	£	£		£	£	£
Charitable Activities						
Employment costs	-	78	78	-	14,897	14,897
Bank charges	120	-	120	121	-	121
Loan interest	18,389	-	18,389	-	9,098	9,098
Depreciation of tangible fixed assets	2,327	-	2,327	4,462	-	4,462
Overseas missions	-	4,360	4,360	100	4,860	4,960
Home missions	-	2,440	2,440	-	2,690	2,690
Parish share	72,000	-	72,000	14,000	-	14,000
Clergy expenses	1,723	-	1,723	2,495	-	2,495
Church expenses	57,859	208	58,067	50,020	200	50,220
Church maintenance	3,748	-	3,748	6,229	-	6,229
Hall expenses	18,530	-	18,530	17,964	-	17,964
Hall maintenance	19,861	-	19,861	5,602	-	5,602
New build	-	27,800	27,800	-	950,085	950,085
Badminton	1,419	-	1,419	-	-	-
Boys Brigade and girls association	-	-	-	-	672	672
Church capital expenditure	183	-	183	683	-	683
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	196,159	34,886	231,045	101,676	982,502	1,084,178
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Support costs						
Administration	6,139	359	6,498	5,504	-	5,504
Independent examination	1,800	-	1,800	1,800	-	1,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,939	359	8,298	7,304	-	7,304
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Used	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	204,098	35,245	239,343	108,980	982,502	1,091,482
	<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 2025

4	Staff costs	2025	2024
		£	£
	Salaries - youth/children	-	12,856
	Social security - youth/children	-	579
	Pension/Life cover costs - youth/children	-	1,350
	Other expenses	78	112
	Total	<u>78</u>	<u>14,897</u>

No employee received emoluments of more than £60,000 during the year (2024 - Nil)

Average number of full time staff	2025	2024
	-	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 2025	2,239	14,794	15,413	40,380	72,826
	Closing balance	<u>2,239</u>	<u>14,794</u>	<u>15,413</u>	<u>40,380</u>	<u>72,826</u>
	Depreciation					
	At 1 January 2025	2,239	10,671	13,627	16,335	42,872
	Charge for year	-	824	1,503	-	2,327
	Closing balance	<u>2,239</u>	<u>11,495</u>	<u>15,130</u>	<u>16,335</u>	<u>45,199</u>
	Net Book Value					
	31st December 2025	£ -	£ 3,299	£ 283	£ 24,045	£ 27,627
	31st December 2024	£ -	£ 4,123	£ 1,786	£ 24,045	£ 29,954

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 2025

6	Debtors	2025	2024
		£	£
	Gift aid receivable	3,963	9,600
	Prepayments	1,073	277
		<hr/>	<hr/>
		5,036	9,877
		<hr/>	<hr/>
7	Liabilities - Amounts Falling Due within One Year	2025	2024
		£	£
	Accruals	1,800	1,800
	Loan account	17,000	17,000
		<hr/>	<hr/>
		18,800	18,800
		<hr/>	<hr/>
8	Liabilities - Amounts Falling Due within One Year	2025	2024
		£	£
	Loan account	260,500	275,474
		<hr/>	<hr/>
		260,500	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 2025

	At January 2025	Incoming resources	Resources expended	Transfers	At December 2025
	£	£	£	£	£
10 Fund analysis - current year					
Designated Funds					
ABC - Ashley Bee Club	388	52	(14)	-	426
Children/Youth Resources	528	1,030	(229)	(1,030)	299
Childrens Groups	103	-	-	-	103
Discretionary Fund	36	-	(132)	96	-
House Maintenance	1,130	-	-	-	1,130
Legacies	787	8,526	-	(8,576)	737
Messy Church	38	108	(100)	-	46
Home from Home	218	-	-	-	218
St Johns Toddler	572	500	-	-	1,072
St Johns Badminton	-	1,330	(1,419)	89	-
Set aside fund	50,000	9,217	(13,181)	2,000	48,036
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	53,800	20,763	(15,075)	(7,421)	52,067
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General Funds					
Unrestricted income fund	(303,913)	156,253	(189,023)	2,635	(334,048)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted Funds					
Agency Collection	7,025	-	-	-	7,025
Bible Society	13	292	(1,200)	895	-
Boys Brigade with Girls Association	460	-	-	-	460
Building Development	-	60,012	(27,834)	-	32,178
Church Pastoral Aid Society	122	306	(1,500)	1,072	-
External Restricted	9,439	17,997	(403)	1,070	28,103
Graduate Training	3,082	-	-	-	3,082
Ministry and Evangelism	967	-	-	(63)	904
Missionary	5,169	213	(720)	1,000	5,662
Open Doors	2,350	590	(300)	(50)	2,590
R2R	2	129	(120)	-	11
TODS	-	746	(208)	(500)	38
Sudan	-	665	(1,060)	400	5
Tear Fund	-	1,070	(1,300)	326	96
WBT	-	111	(600)	636	147
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	28,629	82,131	(35,245)	4,786	80,301
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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 2025

10 continued

	At January 2024	Incoming resources	Resources expended	Transfers	At December 2024
	£	£	£	£	£
<i>Fund analysis - prior year</i>					
<i>Designated Funds</i>					
ABC - Ashley Bee Club	293	108	(13)	-	388
Childrens/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/>
<i>General Funds</i>					
Unrestricted income fund	292,386	142,946	(102,314)	(636,931)	(303,913)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Restricted Funds</i>					
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	-
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	37,232	386,968	(982,502)	586,931	28,629
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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 2025

10 continued

Designated Funds

ABC : This club is led by David and Rosamund Hoslett. Like Messy Church it has lots of art, craft, games and activities. There is no fee to join this club, all income is donation based.

Childrens/Youth Resources : This fund is used for youth resources expenditure.

Childrens Groups : For use by any of the Childrens Groups

Discretionary fund : This fund is used to make small donations or to buy food for our needy people.

House Maintenance : For use on costs for the rental property

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

Messy Church : Messy Church is a group led by David and Becky Price. It is called "Messy" because there are lots of art and craft activities leading to messiness at the end of the session. There is a donation fee to cover the costs of food and craft material

Home from Home : To fund the lunch club

St Johns Toddler : This is for the funds of both St Johns and COGS

St Johns Badminton : For use by the badminton group

Set aside fund : This fund is used for money we are saving for projects. Currently we are saving for church lights.

Restricted Funds

Agency collection : Are held to be out to other sources

Bible Society : To make the bible heard, they are to show how the bible connects with life and make it more accessible

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, leadership training, literacy programme, livelihood support and advocacy services as well as mobilizing churches in

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 2025

11 Net Assets by Fund

	Un- restricted Funds	Restricted Funds	Total 2025	Un- restricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Tangible assets	27,627	-	27,627	29,954	-	29,954
Current assets	(30,308)	80,301	49,993	14,207	28,629	42,836
Creditors : Amounts falling due within one year	(18,800)	-	(18,800)	(18,800)	-	(18,800)
Creditors : Amounts falling due after one year	(260,500)	-	(260,500)	(275,474)	-	(275,474)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(281,981)	80,301	(201,680)	(250,113)	28,629	(221,484)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

12 Trustees' remuneration and expenses

No trustee received any remuneration or expenses during the year (2024 : nil) for serving as a trustee of the charity.

13 Trustees' expenses

No trustees expenses were incurred during the year (2024: nil).

14 Independent Examiners remuneration

	Total 2025 £	Total 2024 £
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 2025
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 2025, 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**