

# Trustees Annual Report

of

The Parochial Church Council of the Ecclesiastical Parish of

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## St John the Baptist, Locks Heath

7 Church Road, Locks Heath, SO31 6LW

Registered Charity no. 1135824

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**For the year ended 31st December 2023**

# St John the Baptist, Locks Heath

## Trustees Annual Report for 2023

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### Our aims and purposes as a charity

The PCC has the responsibility of co-operating with the incumbent, the Revd Luiz Lima, in:

- The promotion of the gospel of the Lord Jesus Christ according to the doctrines and practices of the Church of England
- Promoting in the parish the whole mission of the church, pastoral, social, evangelistic and, ecumenical
- To know Jesus better and make Him better known
- Practical support and care for people in the parish, from the youngest to the eldest, irrespective of level of need or, ability to pay
- Providing financial support those in need and, to other organisations with similar objectives.

### What we planned to do to achieve our charitable objectives

When planning our activities for the year, our incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, particularly, the specific guidance on 'charities for the advancement of religion'.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

For 2023 we discussed and planned the following objectives and activities to fulfil our aims:

- Enabling as many people as possible to worship at our church
- Enabling as many people as possible to become part of our parish community
- Teaching, baptising and nurturing new and existing believers
- Maintaining an overview of worship throughout the parish
- Considering how services can involve the many groups that live within the parish
- Putting faith into practice, through prayer and scripture, music and sacrament
- Offering worship and prayer, learning about the Gospel, in small group situations
- Assisting people from all walks of life to develop their knowledge of, and trust in, Jesus
- Provision of pastoral care for people living in the parish
- Giving donations to Charities through a tithe of PCC income and Christmas service collections.
- Reaching out to the unchurched through provision of annual, monthly and weekly events including food.
- Maintenance of the church building as a facility used by the local community.

### What we achieved and how we affected beneficiaries' lives

#### *Attendance at worship*

The church family welcomes visitors from within as well as outside the parish boundary. Visitors attend by personal choice and, it is our great pleasure to welcome anyone from all walks of life to take part in the life of the church. We contend that voluntary attendance to worship the Lord Jesus Christ, is a major demonstration of the public benefit of our activities.

The average regular weekly attendance, counted during October was 213 adults and 69 children, with the number increasing on both Harvest Sunday and All Saints Sunday. Over the course of the year we have seen a steady rise in service attendance and it has been a great encouragement to welcome new families to St. John's.

## ***Overview***

During 2023 there have been more of changes nationally and in the life of our church at St John's. We have seen a number of departures, many changes, innovations, and many selfless acts.

We continued in vacancy until September. Then we rejoiced to welcome our new incumbent Rev Luiz Lim with his family. Already there is widespread appreciation of Luiz's warmth and encouragement. New faces have appeared at services and events and some old faces returned. Our first intern, Ed, has started work and the Christmas services were memorable. We are excited to see God's plans for us under Luiz's leadership unfold in the year ahead.

The year saw the departure of 2 key members of our team who we appreciated and will miss.

Abi Elshaw, our Operations Manager, decided during the Spring that it was time to move on to other pastures. She had been instrumental in establishing many procedures, systems, and practices.

Mike Moritz joined us an ordained Curate in 2019 but his training was compromised through the pandemic and the loss of our previous incumbent, Gavin. After nearly 4 years Mike was given an opportunity to finish off his Curacy at St Faith 's, Lee-on-Solent and so he also moved on just after Easter.

In the New Year and just before Easter, we hosted The Miracle. Performed over three nights with a multi-church cast of over 45 multi-generational members, it brought alive the Easter story with stunning clarity in a highly visual and musical style, scripted by Jim Wood and Bob Isaac. Each night was full and many people were very moved by the experience.

There were a number of innovations during the year.

Hearing Helpers was established in January to help people with their hearing aids. Church family and complete outsiders have now benefitted from this as they can come to St John's for a cuppa, a chat, and get their hearing aids functioning effectively.

Holiday Grub Club was also established in February 23. It was designed to provide meals, a warm space, games and company to families and school age children who struggle during school holidays. Plans are to extend the scheme to the Summer Half-Term.

## ***Hospitality and Welcoming***

Hospitality is a hugely important part of our welcome and Ministry here at St Johns, and we are incredibly grateful to those who organise and those who form part of the teams always willing to help.

We have provided food at Messy Church, Alpha, Mainly for Men, Monday Café, Sunday lunches after the informal services, special Events such as Festivals, the Miracle, and at our Grub Club.

Our Welcomers team is growing, and we work hard to ensure all are welcomed into the buildings. Regular rota weeks have recommenced and it is very helpful to planning to have so many willing to serve in this way.

We do our best to normally have a 'Door Welcomer' and realise the importance of a friendly face at the door, inviting us in with a smile.

Further training/idea sharing meetings are planned to continue support for those undertaking this important role.

The hospitality we provide is crucial to our welcome here at St Johns and we are thankful for each member of the team who work hard to provide such a positive experience. courses

## ***Teaching, baptising and nurturing new and existing believers***

### ***Alpha Courses***

In the 30 years since its global launch in 1993, over 28 million people have attended the Alpha course worldwide, with nearly 5 million from the UK. Its impact upon the Church of England and many other denominations has been enormous.

We try to offer an Alpha course each term and to make this a Western Wards (WW) collaborative venture, rotating the venue round the respective parish churches. A 'full' Alpha course takes place over 12 weeks, with a half-term break; 11 sessions which take place during a weekday (normally evening) and a Saturday towards the end of the course, entitled the 'Holy Spirit day'. The weekday meetings can be either at a church premises, or in a leader's home. The session starts with drinks and a meal, ideally around a table of 8-10, which includes 2 hosts. After the meal, there is a 30 minute video, followed by 30 minutes of chat.

Early this year, we worked with St Mary's, Warsash, to offer an 8 session course, plus the Holy Spirit Saturday. We hosted 15 guests, sat around 2 tables in St Mary's church hall. In parallel, we ran the Bible course, with 10 guests led by Mike Moritz and an additional 8 led by Katie Moritz in their house. Our Children and Families Team Leader, Hazel Foster, has also been running Youth Alpha courses.

We were not able to offer a course this summer, but working with St Paul's, Sarisbury Green, offered one in the autumn. The course depends on having table hosts and a band of helpers to provide the meals and clear up afterwards. Alpha is an extremely well-proven and effective channel to facilitate people from any background to talk about life's big questions in a relaxed, safe and convivial environment. There have been many inspiring stories of lives transformed as a result of this course.

### ***Baptisms***

After considerable revision over recent years, we currently offer families a Baptism, usually within a morning service; or a Thanksgiving service which may take place outside of a normal Sunday service. In 2022 we baptised 9 babies and by May 2023 we had baptised 4, with around 6 families hoping to book a service for the Autumn. We have also celebrated one Thanksgiving. As part of the preparations the parents and Godparents are invited to attend two Saturday morning sessions where we use Alpha resources to look in detail at the format of both services and familiarise them with the building. The feedback we have had from our Baptism families has been overwhelmingly positive. The most common comment I get is how welcoming the church congregation are and how comfortable the families all feel whilst they are with us.

### ***Small Groups***

There are 10 'home' groups at present with 77 members, who meet at various times and places.

Many different courses, books and studies have been undertaken with fellowship and support for each other running through all the groups. Many of us studied the same lent course, which led to sharing of ideas and thoughts and it was a good opportunity to discuss with others not in our own groups. We have held newly formed groups within the church premises and are grateful to all who lead us.

With Mike having moved on, Nims Fisher has volunteered to help us grow in our small groups as we will continue to be a fundamental part of St John's church, acting as a vehicle for ongoing growth and discipleship as well as the main way in which, together, we offer relational pastoral support and care to one another.

### ***Pastoral Care network***

The Pastoral Care Network has been working hard in the background to grow the golden thread weaving throughout SJLH

There are many initiatives underway and we are blessed with our wonderful volunteers, and others coming in to help alongside in the various teams we are made up of. We keep accurate records whilst maintaining confidentiality and are always looking outwards to support and signpost others.

- **The Directory**, available to our members and is in use to help signpost those in need.

- **Hearing Helpers** (2 x monthly) has regular clients both from inside and outside the congregation. with eight volunteers having been trained (including a WW church member),
- **Care Homes** visits have been recommenced, both social and Holy Communion visits.
- **Home Communion**, is being taken to those who request it, by retired clergy and volunteers.
- **Phone Calls / Home Visits**-Regular calls and visits undertaken by many in the church, both those on the 'Team' and others in the church.
- **Bereavement Cards** to all who have suffered bereavement in the last two years.
- **Bereavement Café/Friendship Group** – Starting May, monthly on Saturday morning.

We have also provided listening training with members of WW churches and plan to undertake more. We are currently exploring Christians Against Poverty (CAP) in consultation with other WW churches.

### ***Outreach to those on the church fringe and wider***

#### ***Fellowship***

This group for seniors meets in the church hall on the third Wednesday of the Month from 14.00 to 16.00. They have a varied programme of speakers, tea parties and Christmas lunches. The membership continues to grow and they enjoy what is provided.

#### ***Toddlers***

Toddler group has seen record numbers of children, parents, grandparents and carers over the winter months this year, all helped along by an excellent group of volunteers. The team work so hard to make people feel welcome and special. They listen to people's worries and joys and offer to pray for any challenging situations they are facing. With the increasing numbers we have utilised all the space in the Church and made the chancel a baby area which has worked really well. It's slightly quieter and allows for a greater capacity to chat and build relationships. Moving all the toys and furniture each week is heavy work and particularly challenging. If we are low on volunteer numbers this is an issue.

Toddlers will continue in the same format for the foreseeable future. It is a wonderful platform to invite people along to Alpha, ladies' drinks nights, Messy Church and special Messy Events and for them to engage in talks about Jesus and the relevance of knowing him as a friend and saviour.

#### ***Messy Church***

Normal Messy church sessions have continued as in 2022, running the second Wednesday of most months. We have continued to have a steady number of children and adults. This has included both returning families and new faces also. Relationships with longer term families are good and it is always a real privilege when they share deep and personal issues with us that we can pray for. We have had the addition of a couple of new leaders, a new person who has offered to do the talks and a young helper, which is a real provision from God.

In addition to the routine Wednesday sessions, there has been the addition of Messy Monday sessions in the summer and a Messy Easter session. These have been based on a bible story with similar activities that we do on a Wednesday, but without the communal worship and talk. It has been wonderful to see a whole new cohort of faces, including many Dads that we don't often see or faces from Toddlers returning to something else. These have been great for continuing relationships and making the church and stories of Jesus accessible to this age group.

We plan to continue Messy Church as normal and repeat the summer Messy Morning sessions, but these will swap to a Thursday morning instead of the Monday.

#### ***Connect youth group***

The numbers of youth attending has remained strong with some new faces this academic year.

In the summer we took the youth out for the day to Guildford Spectrum to go bowling, ice skating and swimming. We also took the youth to laser quest during the Alpha course.

In the spring term we ran Youth Alpha where we had a number of new youth attend, who have continued to come post the end of the course. We had great discussions and meals.

We had support from new (and old) leaders for Youth Alpha who are continuing to support in the summer term.

### ***Spirit Cafe monthly concerts***

Yes, it's incredible to think that January was the 20th anniversary of Spiritcafé! Still pulling a great crowd on the second Saturday of the month, Spiritcafé continues to raise a lot of money for chosen charities. It's constantly humbling to see how generous people are in these difficult times, and every month they allow us to donate large sums for good causes. Details for 2023 are in the Financial Statements.

It was really good to move back into the Grove Room as the pandemic eased. Our audience had been telling us how much they preferred it. (3 hours on pews is hard to take) After taking a straw poll from them, to ensure they felt safe, we made the transition back. This was met very positively. It certainly has the comfort, intimacy, atmosphere and enhanced sound that we've all missed.

Cahoots continues to bring fresh music to our audience and we are pleased to have Ian Stewart onboard playing keyboards to enhance our sound. We look forward to a further year of entertainment and welcoming folk along.

### ***Mainly 4 Men***

Mainly 4 Men continued with the familiar format of a curry meal and talk in the hall, now established on the second Thursday of a month which seems to be more convenient for some people. This men's fellowship proves to be popular with more people subscribing to our email list from the M4M page on the website. We have had talks on The Children's Society, Untold Stories of Small Boats at War, The Queen's Jubilee, Organ Playing Experiences (with a demonstration on the church organ), Lawrence of Arabia, Fareham & Gosport Basics Bank and the Latest Developments in Space Research.

Our Mainly 4 Everyone events had life reminiscences from David Wilson and a talk by Nelson Mandela's priest. The Curry and Carols event in December was the usual success. Our aim is to cover the costs of providing the fellowship meal with the voluntary donations collected each month. Any surplus at the end of the year is donated to charity.

### ***Monday Cafe***

Monday Café continues to grow and at present we have approximately 35 folk meeting every week in the Grove Room for a hot drink, cake, cheese straws and biscuits. We are blessed with a group of enthusiastic helpers who cheerfully help in any way they can. Let us pray that, if it is God's will, we will continue in his strength to offer friendship, companionship and a big welcome to all who visit us.

### ***Charitable giving***

The PCC has decided to continue with the practice of giving a tithe of (income to general fund less parish share). This is distributed to charities recommended to the PCC by the External Giving Team. This year £8,000 was given to 13 charities as detailed in the Financial Statements.

The PCC also continued the practice of giving the collections of the Christmas Services to charities. This is usually about £1,000. In addition the Christingle service goes to the Children's Society.

## **Financial Review**

### ***Incoming and outgoing resources***

Total receipts on unrestricted funds received were £216,302 and are detailed in the Financial Report.

The planned giving is mainly through the Parish Giving Scheme. Planned giving to the general fund increased by 0.8% a very small increase. Our total voluntary income to the general fund, including tax recovered, increased by 2%, most of the increase from sundry donations and service collections.

The PCC was grateful to receive donations of £12,084 to restricted funds for community outreach projects.

Total expenditure on unrestricted funds was £212,365. Expenditure from the general fund increased by 0.6%, small because we only paid our operations manager for the two months offsetting the rise in spend on utilities to £17,814 from £8,081.

Overall we had a surplus on the general fund of £8,868 for the year and £14,612 in the fund at the year end.

### ***Sharing the ministry costs of the Diocese of Portsmouth***

The largest expenditure of the PCC was the sum of £118,198 paid to the diocese for our share of all churches' Parish Ministry Costs. This year the contribution from St John's was the same as the previous year and the church is meeting 100% of the costs allocated to this church as we have for several years.

The total relates directly to the housing, support, stipend and pension costs of the clergy of this parish, training of new ordinands, a contribution to national church funds and, shared costs of the Christian family throughout the whole diocese, including assistance towards the upkeep of churches with less income.

### ***Staff costs***

The PCC employs a secretary for the incumbent, a Children and Families Team Leader and a cleaner.

The total staff costs were £34,962 as detailed in the Financial report.

### ***Office costs***

No major changes took place but a new leasing arrangement was made for the photocopier which is expected to produce a small saving. The broadband bill also reduced slightly when we stopped paying for the the Curate.

### ***Repairs to the fabric of the church building***

The condition of some parts of the roof continues to be a cause for concern and a detailed report on its condition will be prepared by the architect following the routine inspection (quinquennial) of Dec 2023. It is anticipated that there will be sufficient money in the Special Projects fund for these repairs. However there may also be a need to replace the carpets in the church which could compete for these funds.

## **Why we hold some money in reserve**

It is PCC policy to maintain a balance on the general unrestricted funds (excluding property) which equates to approximately one months' worth of unrestricted payments as contingency against unforeseen situations. The closing balance of £14,612 this year did not achieve this, although we still expect to have sufficient cash flow to continue to pay bills when they fall due.

It may become PCC policy to invest temporarily surplus general funds with the CBF Church of England deposit fund, returning proportionately these funds to our current account, as they are needed, to pay day-to-day bills.

It is PCC policy to designate unspecified donations greater than £500 for capital works (Special Projects Fund), including those identified in the Quinquennial Inspection.

As well as holding the above general reserves, from time to time the PCC receives restricted legacies or donations for expenditure on restricted purposes, defined by the donor. We aim to expend such money as soon as possible after receiving the legacy, depending on the specific objectives of the donor. Where we have identified that the specific purpose can only be achieved by delaying the expenditure, we will invest the legacy temporarily until the need for expenditure is identified.

## **Management of risks and their mitigation**

The PCC has an ongoing task of reviewing the major risks which impact on the work of the churches in the parish. The usual PAT testing and fire extinguisher checks have been carried out.

The PCC consider that the principal risks and uncertainties are:

- The health and safety within the church building in particular a potential trip hazard with lifting floor tiles in and regular movement of pews to allow the church building to be used flexibly. These issues are regularly reviewed by the Leadership Team.
- The need to fund unexpected costs associated with the church's buildings such as aged glass windows and ongoing necessary roof repairs.
- An unexpected fall in income, particularly given the dependence of the church on regular donors of a certain demographic group and possible loss of a main regular hall hirer.
- The requirement to find volunteers with the appropriate skills, time and commitment to support the ministry of the congregation.

The PCC seeks to manage these risks and uncertainties by regularly reviewing its activities and its plans for the use of the church buildings. We aim to maintain our properties to a high standard and carries out the priority items of a quinquennial review in a timely manner.

## **Future uncertainties**

Future energy costs are a concern partly mitigated by participation in the Energy Basket scheme from parish buying, this provides a fixed price for two years from Sep 2023. There is also the impact of employing a Church Administrator instead of the staff member who left early in 2023. We hope to increase regular giving via a Stewardship campaign to ensure we are in a strong position to meet regular commitments. It is important to ensure that as the day-to-day costs rise, the growth in income is sustained through renewed giving pledges, to strengthen our underlying financial position.



## Structure, governance and management of the charity

The Parochial Church Council (PCC) is registered with the Charity Commission as required by the Charities Act 2011. Its governing document is the Parochial Church Councils (Powers) Measure 1956.

During the year the following served as members of the Parochial Church Council:

### *Ex Officio members*

Incumbent:	The Revd Luiz Lima	Chairman (from Sep)
Curate:	The Revd Mike Moritz	(until Mar)
Wardens:	Mr Paul Barrow	
	Mr Ian Coombs	

### *Elected Members*

Mrs Wendy Allcock	(from May)
Mrs Shelly Bradley-Sholey	(from May)
Mrs Karen Bannister	(from May)
Mrs Rita Dodd	(to May)
Mrs Naomi Fisher	
Mrs Kirsty Harley	
Mrs Sharon Huntley	
Mrs Rachel Munn	(to May)
Mrs Yvonne Parr	(from May)
Mrs Carol Quint	(from May)
Mrs Liz Wood	
Mr Ian Andrews	
Mr Adrian Head	
Mr Tim Kairis	
Mr Robin Thomas	(to May)

### *Deanery Synod*

Mrs Kate Tucker	(to May)
Mr Chis Bacon	
Mr Barry Coltham	(from May)
Mr Mark Tucker	(to May)

### *Co-opted member*

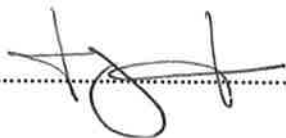
Mr Alex Thompson	Treasurer
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### *Non-voting members*

Mrs Liz Morgan	Secretary
Mrs Hazel Foster	Children & Families Team Leader

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members (the incumbent/priest-in-charge, curate, lay readers licensed to officiate in the church), the churchwardens and members of the Deanery, Diocesan or General Synods and 12 members of the church who are elected at the Annual Parochial Church Meeting (APCM). Members are warmly encouraged to stand for election to the PCC and we try to ensure a balance of skills and experience where possible.

This Trustees' Annual Report was **approved** by the PCC and signed on their behalf by The Revd. Luiz Lima, PCC Chairman

  
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Date..... 08/04/24 .....

**ST. JOHN THE BAPTIST CHURCH, LOCKS HEATH**

*(Charity Registration No. 1135824)*

**ANNUAL FINANCIAL STATEMENT  
OF THE  
PAROCHIAL CHURCH COUNCIL  
(Charity Trustees)**

**Accounts for the Year 1 January - 31 December 2023**

**CHURCH ADDRESS**

7 Church Road  
Locks Heath, Southampton  
SO31 6LW

**INCUMBENT**

Rev L Lima  
Wardens  
Mr P Barrow  
Mr I Coombs

**TREASURER**

Mr A C Thompson

**BANK**

Lloyds Bank PLC  
(Fareham Branch)

**INDEPENDENT EXAMINER**

Mr C Bielckus BSc FCA  
Avenue Business Services  
Whiteley

**St. John's Church PCC**

**Accounts for the Year 1 January - 31 December 2023**

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**St. John's Church PCC**  
**Statement of Financial Activities**  
**For the period from 01 January 2023 to 31 December 2023**

	Unrestricted funds	Restricted funds	Total funds	Prior year total funds
<b>Incoming resources</b>				
Incoming resources from generated funds	-	-	-	-
Voluntary income	181,823.98	23,229.28	205,053.26	210,808.89
Incoming resources from charitable activities	32,995.83	-	32,995.83	30,019.91
Other incoming resources	1,481.74	560.30	2,042.04	1,747.82
<b>Total income</b>	<b>216,301.55</b>	<b>23,789.58</b>	<b>240,091.13</b>	<b>242,576.62</b>
<b>Resources used</b>				
Charitable activities	195,532.85	17,722.90	213,255.75	207,971.48
Governance costs	16,832.14	-	16,832.14	16,454.21
<b>Total expenditure</b>	<b>212,364.99</b>	<b>17,722.90</b>	<b>230,087.89</b>	<b>224,425.69</b>
<b>Net income / (expenditure) before transfer</b>	<b>3,936.56</b>	<b>6,066.68</b>	<b>10,003.24</b>	<b>18,150.93</b>
<b>Transfers:</b>				
Gross transfers between funds - in	-	-	-	-
Gross transfers between funds - out	-	-	-	-
<b>Other recognised gains / losses</b>				
Gains/losses on investment assets	-	-	-	-
Gains on revaluation, charity's own use	-	-	-	-
<b>Net movement in funds</b>	<b>3,936.56</b>	<b>6,066.68</b>	<b>10,003.24</b>	<b>18,150.93</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	74,244.62	42,578.07	116,822.69	98,671.76
Total funds carried forward	78,181.18	48,644.75	126,825.93	116,822.69
<b>Represented by</b>				
<b>Unrestricted</b>				
General fund	14,611.61	-	14,611.61	5,744.07
<b>Designated</b>				
AV Equip	25,124.49	-	25,124.49	30,720.79
Choir Fund	1,152.72	-	1,152.72	1,482.10
PCC Reserves	1,969.59	-	1,969.59	1,949.59
Renewal of Church	6,250.00	-	6,250.00	6,250.00
Special Projects	29,072.77	-	29,072.77	28,098.07
<b>Restricted</b>				
Bulgaria Fund	-	40.26	40.26	40.26
Community Meals	-	10,000.00	10,000.00	-
Ghana Fund	-	-	-	937.32
Youth Ministry	-	38,604.49	38,604.49	41,600.49
<b>Total funds</b>	<b>78,181.18</b>	<b>48,644.75</b>	<b>126,825.93</b>	<b>116,822.69</b>

**St. John's Church PCC**

**Balance Sheet (Summary)**

	As at 31/12/2023	As at 31/12/2022
<b>Fixed assets</b>		
Tangible Assets	25,124.49	30,720.79
	25,124.49	30,720.79
<b>Current assets</b>		
Debtors	3,389.82	2,150.52
Cash At Bank And In Hand	102,585.97	99,774.72
	105,975.79	101,925.24
<b>Liabilities</b>		
Creditors: Falling Due In One Year	4,274.35	15,823.34
	4,274.35	15,823.34
Net current assets less current liabilities	101,701.44	86,101.90
Total assets less current liabilities	126,825.93	116,822.69
<b>Liabilities</b>	-	-
Total net assets less liabilities	126,825.93	116,822.69

Approved by the PCC on: 8/4/2024.

Signed:

Vicar



Churchwarden



Treasurer



St Johns Church PCC

Notes to the Financial Statements for year ended December 31<sup>st</sup> 2023

## 1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with FRS102, Charities SORP(FRS102) and the Church Accounting Regulations 2006 and with the Regulations "true and fair view" provisions.

### ASSETS

#### Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

#### Moveable church furnishings

These are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised but all items are included in the church's inventory in any case.

#### Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts in kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated fair value over their estimated useful lives as follows:

Land Nil, Fixtures and fittings 10years, Computers 3 years.

### FUNDS

UNRESTRICTED FUNDS represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the trustees' report.

RESTRICTED FUNDS are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

ENDOWMENT FUNDS are restricted funds that must be held as trust capital.

None are held currently.

### TRUSTEE REMUNERATION

Trustees have not been remunerated or reimbursed for expenses.

### RELATED THIRD PARTY TRANSACTIONS

There have been no related third party transactions with trustees.

**St. John's Church PCC**Notes to the Financial Statements for year ended December 31<sup>st</sup> 2023

Analysis of income and expenditure

Selected period: 01 January 2023 to 31 December 2023

	General	Designated	Restricted	This year	Last year
<b>2. Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
1101 - Gift Aided Income	123,778.55 -		8,924.00	132,702.55	142,738.20
1103 - Income Tax recovered	31,049.11 -		2,221.00	33,270.11	36,681.63
1104 - Non Gift Aid & GYE	9,979.73 -		-	9,979.73	10,438.30
1106 - Sundry Donations	6,583.53	2,000.00	12,084.28	20,667.81	14,268.56
1109 - Service Collections	6,599.08 -		-	6,599.08	5,686.36
1110 - Gift Aid Small Dons. Sche	1,833.98 -		-	1,833.98	995.84
Totals	179,823.98	2,000.00	23,229.28	205,053.26	210,808.89
<b>Incoming resources from charitable activities</b>					
1115 - Lettings	26,327.08 -		-	26,327.08	23,204.91
1129 - Wedding Fees	2,333.00 -		-	2,333.00	2,654.00
1130 - Funeral Fees	4,335.75 -		-	4,335.75	4,161.00
Totals	32,995.83 -		-	32,995.83	30,019.91
<b>Other incoming resources</b>					
1116 - Other Income	1,461.74	20.00	560.30	2,042.04	1,747.82
Other incoming resources Totals	1,461.74	20.00	560.30	2,042.04	1,747.82
Incoming resources Grand totals	214,281.55	2,020.00	23,789.58	240,091.13	242,576.62

**3. Resources used****Charitable activities**

1300 - Parish Share	118,197.96 -		-	118,197.96	118,197.96
1303 - Incumbent PA Salary	12,005.33 -		-	12,005.33	11,627.14
1304 - Vicarage	73.70 -		-	73.70	266.60
1305 - PCC/LMT/Synod Expenses -	-		-	-	19.95
1308 - Church Maintenance	7,319.08 -		-	7,319.08	4,940.83
1309 - Worship Costs	275.61 -		-	275.61	461.67
1310 - Heat/Light/Water (Utilities)	17,813.56 -		-	17,813.56	8,081.19
1311 - Cleaning expenses	1,587.94 -		-	1,587.94	1,191.29
1312 - Cleaner Wages	5,668.00 -		-	5,668.00	5,348.00
1313 - Insurances	3,045.87 -		-	3,045.87	2,768.95
1317 - Choir & Music Expenses	1,129.10	202.38 -		1,331.48	1,192.18
1320 - Alpha courses	1,307.98 -		29.56	1,337.54	772.95
1325 - Sunday Organists	1,400.00 -		-	1,400.00 -	
1326 - Wedding/Funeral disbursemen	2,229.50 -		-	2,229.50	1,514.15
1327 - Hospitality	3,662.23 -		-	3,662.23	3,672.11
1328 - Maintenance not BMC	-	1,025.30 -		1,025.30	2,609.11
1332 - Giving to Mission partners	309.70 -		-	309.70	2,221.34
1333 - Secular Charities	8,000.00 -		12.50	8,012.50	8,000.00
1362 - CFTL salary	20.40 -		13,077.95	13,098.35	12,659.61
1363 - Ops. Manager salary	4,190.56 -		-	4,190.56	17,199.20
1370 - Ghana projects	-		924.82	924.82 -	
1373 - Youth Ministry General Exp-	-		2,663.78	2,663.78	1,973.30
1374 - Toddlers expenses	-		6.50	6.50 -	

Sheet6

1375 - Messy Church	13.29 -		369.84	383.13	240.54
1376 - Connect expenses	15.06 -	-		15.06 -	
1377 - Youth Home Group	-	-	25.95	25.95 -	
1381 - St Johns School Bibles etc.	-	-	612.00	612.00 -	
1389 - Organ repairs	444.00 -	-		444.00 -	
1401 - VPS Depreciation	-	5,596.30 -		5,596.30	3,013.41
Charitable activities Totals	188,708.87	6,823.98	17,722.90	213,255.75	207,971.48
<b>Governance costs</b>					
1351 - Administration	3,216.44 -	-		3,216.44	3,899.46
1356 - Office Telephone	970.37 -	-		970.37	1,565.05
1357 - Printing & Stationery	5,303.57 -	-		5,303.57	4,992.32
1359 - Bank Charges	364.70 -	-		364.70	323.15
1360 - Annual Fees & other costs	6,380.53	127.00 -		6,507.53	5,021.39
1361 - Employer Pension Costs	469.53 -	-		469.53	652.84
Governance costs Totals	16,705.14	127.00 -		16,832.14	16,454.21
Resources used Grand totals	205,414.01	6,950.98	17,722.90	230,087.89	224,425.69



## St John's Church PCC

## Notes to the Financial Statements year ended 31 December 2023 (contd.)

## 4. Analysis of Expenditure including Support costs

## EGT Tithe of (income less parish share) by PCC

## Secular Charities line of expenditure note 3

Ghana Essikadu Archdeaconry	1,100.00
Church Mission Society	700.00
Friends without Borders	700.00
Burkina Faso Children's education	700.00
St Georges Foundation	700.00
Light for Bulgaria	750.00
Moving on Project	1,000.00
Two Saints	750.00
Fareham & Gosport Basics Bank	1,100.00
Bible society	100.00
Christian Aid	200.00
Barnabas fund	100.00
Anti Slavery	100.00
EGT tithe total	8,000.00

Christmas collections paid Jan24	
Childrens' Society	1162.26
Far&Gos Basics	480.49
	1642.75

Support costs in Annual Fees & Miscellaneous line of expenditure note 3a.

Other costs are included in this line.

	2023	2022
Independent examiner's remuneration	1,350.00	1,320.00

Giving by church groups through Agency post boxes

Do not appear in expenditure as the church is collecting on behalf of named charities

Spirit cafe to MIND	125.00
Spirit cafe to RNLI	200.00
Spirit Cafe to Music for All	180.00
Spirit cafe to Sophies Legacy	196.00
Spirit cafe to Retina UK	219.00
Spirit cafe to RBL	262.00
Spirit cafe to Two Saints & Basics Bank	246.00
M4M to Key to Joy, Tools for Self Reliance & Pancreatic Cancer UK	300.00
Total	1,728.00

## St John's Church PCC

## Notes to the Financial Statements year ended 31 December 2023 (contd.)

## 5. Staff costs

	2023	2022
Wages and salaries	30,355.50	40,342.17
Social security costs	4,606.54	6,492.19
Total	34,962.04	46,834.36
Average number of employees	3	4
Employer pension contribs.	469.53	652.84

There were no employee benefits to key management personnel in the previous or current years  
No employee earned over £60,000.00

## 6. Analysis of transfer between funds

No transfers between funds this year

## 7. Fixed Assets

7. Tangible		(all unrestricted) AV equipment
Cost or valuation	At 1 Jan 2023	55,963.00
Additions (upgrade)		0.00
	At 31 Dec 2023	55,963.00
Depreciation		
Depreciation	Upto 1 Jan 2023	25,242.21
Depreciation	Charge for the year	5,596.30
Depreciation	Upto 31 Dec 2023	30,838.51
Net book value	At 31 Dec 2023	25,124.49
Net book value	At 31 Dec 2022	30,720.79

## St John's Church PCC

## Notes to the Financial Statements year ended 31 December 2023(contd.)

## 8. Current Assets

8(a)	Debtors	Unres.	2023 Res.	2023 total	2023 total	2022
	Tax recoverable	2,364.82	15.00	2,379.82	2,150.52	
	Prepayments	----	---	----	---	
	Other debtor	1,010.00	---	1,010.00	---	
		<u>3,374.82</u>	<u>15.00</u>	<u>3,389.82</u>	<u>2,150.52</u>	
8(b)	Investments	None				

## 9. Liabilities

	2023	2022
Amounts falling due in one year		
Examiners fee	1,350.00	1,300.00
Accruals for utilities	161.95	161.95
Social Sec payments Q4	794.38	1,330.94
Agency post boxes	1968.02	7,610.83
EGT Tithe payments postponed	---	4,550.00
Christmas collections	---	740.42
Lift maint. Nov2022 unpaid	---	129.2
	<u>4,274.35</u>	<u>15,823.34</u>

## Agency post boxes comprise:

Childrens Soc.	27.00
Curry & Carols	466.27
Christian Aid	36.00
Diocesan fees	620.40
Friends of homeless Basics Bank	148.00
Grub Club	215.57
M4M	331.78
Two Saints	123.00
	<u>1968.02</u>

## St John's Church PCC

Notes to Financial Statements year ended 31 December 2023 (contd.)

## 10. Funds

The restricted funds active at the end of 2023 comprise the Youth Ministry Fund, Bulgaria fund and Community Meals fund.

The Youth Ministry fund represents funds raised to support young peoples work including employment of a worker.

The Ghana fund has been completely paid out to support work with children in Ghana and the fund will no longer be active.

The Bulgaria fund has money raised to support work in Bulgaria .

The Community Meals fund was opened with a donation given specifically to provide meals for the local community, like the recent play and stay meals.

There are no endowment funds.

## 11. Summary of Fund Movements

Fund	Balance B/F	Incoming	Outgoing	Transfers	Balance C/F
Community meals	----	10,000.00	----	----	10,000.00
Renewal	6,250.00	----	----	----	6,250.00
General	5,744.07	214,281.55	205,414.01	----	14,611.61
Youth Ministry	41,600.49	13,789.58	16,785.58	----	38,604.49
PCC reserves	1,949.59	20	----	----	1,969.59
Special projects	28,098.07	2,000.00	1,025.30	----	29,072.77
Ghana	937.32	----	937.32	----	----
Choir	1,482.10	----	329.38	----	1,152.72
Bulgaria	40.26	----	----	----	40.26
AV equipment	30,720.79	----	5,596.30	----	25,124.49
<b>totals</b>	<b>116,822.69</b>	<b>240,091.13</b>	<b>230,087.89</b>	<b>----</b>	<b>126,825.93</b>

## St John's Church PCC

Notes to Financial Statements year ended 31 December 2023(contd.)

## 12. Prior Year SOFA

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
<b>Incoming resources</b>				
Voluntary income	198,661.30	12,147.59	-	210,808.89
Investment income	-	-	-	-
Charitable activities	30,019.91	-	-	30,019.91
Other income	1,614.51	133.31	-	1,747.82
<b>Total income</b>	<b>230,295.72</b>	<b>12,280.90</b>	<b>-</b>	<b>242,576.62</b>
<b>Resources used</b>				
Charitable activities	194,222.74	13,748.74	-	207,971.48
Governance costs	16,454.21	-	-	16,454.21
<b>Total expenditure</b>	<b>210,676.95</b>	<b>13,748.74</b>	<b>-</b>	<b>224,425.69</b>
Gains/losses on inves -	-	-	-	-
<b>Net income / (expendit</b>	<b>19,618.77</b>	<b>(1,467.84)</b>	<b>-</b>	<b>18,150.93</b>
<b>Transfers:</b>				
Gross transfers - in	-	-	-	-
Gross transfers - out	-	-	-	-
Other recognised gains / losses				
Gains on revaluation, 1-	-	-	-	-
<b>Net movement in fund</b>	<b>19,618.77</b>	<b>(1,467.84)</b>	<b>-</b>	<b>18,150.93</b>
<b>Reconciliation of funds</b>				
<b>Total funds B/F</b>	<b>54,625.85</b>	<b>44,045.91</b>	<b>-</b>	<b>98,671.76</b>
<b>Total funds C/F</b>	<b>74,244.62</b>	<b>42,578.07</b>	<b>-</b>	<b>116,822.69</b>

# ***Independent examiner's report***

***to the PCC of St. John the Baptist Church, Locks Heath***

I report on the accounts of the PCC for the year ended 31 December 2023, which are set out on pages 1 to 12.

## ***Respective responsibilities of the PCC and the examiner***

The members of the PCC are responsible for the preparation of the accounts who consider for this financial year an audit is not required under section 144(2) for the Charities Act 2011 (the 2011 Act) or the Church Accounting Regulations 2006 (the Regulations) and that instead, an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Regulations and section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission and the Church guidance, 2006 edition. 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 accounts, and the seeking of explanations from you as 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.

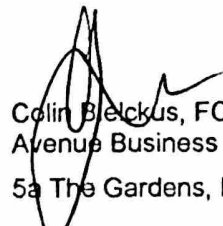
## ***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

1. 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 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and the Regulations

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Colin Bleckus, FCA  
Avenue Business Services  
5a The Gardens, Fareham, Hampshire, PO16 8SS

Date: 10 April 2024