

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE EVANGELIST, BOSCOMBE

England & Wales - Charity number 1136723

Details

Other names	ST. JOHN'S, BOSCOMBE
Status	Registered
Legal form	Previously excepted
Registered	2010-07-05
Register	View on the Charity Commission register

Contact

Address	Parish Office St. Johns Church Christchurch Road Bournemouth BH1 4AD
Phone	01202 301916
Email	office@sjbchurch.org.uk
Website	www.sjbchurch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: See Annual Report

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£75,695	£85,884	-	-
2023-12-31	£76,817	£77,925	-	-
2022-12-31	£100,473	£54,422	-	-
2021-12-31	£48,746	£50,667	-	-
2020-12-31	£52,448	£60,215	-	-

Trustees

Name	Role	Appointed
Rev ROHITKUMAR PRABHULAL KHAKHRIA	Chair	
Dr Robert James Whitmey		2025-05-25
Dr Waribo Edwin Urum		2013-04-28
LUCY KATHERINE KHAKHRIA		
PATRICIA MARY GARDE		
Rosemary Atkinson		2015-04-26
Susan Jane Marshall		2025-05-25

Accounts

ST JOHN'S CHURCH, BOSCOMBE

**PCC MEMBERS REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2024

ST JOHN'S CHURCH, BOSCOMBE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHURCH, ITS PCC MEMBERS AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2024

PCC members Rev'd Roy Khakhria (incumbent), Chairman
Mrs Susan Marshall, Warden and Vice-chairman
Miss Rosemary Atkinson, Deputy Warden and Treasurer
Mrs Mary Garde, Deputy Warden
Dr Waribo Urum, Deanery Synod Representative
Mrs Lucy Khakhria, Secretary
Mr Christiaan Lee (resigned August 2024)

Charity registered number: 1136723

Principal Office The Parish Office
Selwyn Hall
Christchurch Road
Bournemouth
BH1 4AD

Accountants Griffin, Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Bankers Lloyds Bank plc
45 Old Christchurch Road
Bournemouth
BH1 1ED

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The PCC members present their annual report together with the financial statements of St John's Church, Boscombe (the church) for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

a. Objectives and activities

The primary object of the PCC is the proclamation and promotion of the Gospel of our Lord Jesus Christ.

St John's PCC has the responsibility of co-operating with the incumbent, the Rev'd Roy Khakhria, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the church building, the Selwyn Hall on the church site in Christchurch Road, the St John's Centre at 26 Shelley Road and the house at 167 Southcote Road.

The PCC has provided facilities for the local elections and for hosting summer missions and other outreach events.

The church is heavily dependent on volunteers to achieve its aims. During 2024 there were no members of staff employed by the PCC. Some work, such as gardening and repairs, was contracted out.

b. Public benefit statement

In producing their assessment of the benefit to the public provided by the charity, the PCC confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. These include our Sunday services and lunches, our Christianity Explored course, all our mid-week activities such as our Bible studies and occasional services.

Achievements and performance

a. Review of activities

During 2024 St John's continued its ministry of Biblical teaching and living out the Gospel. The aim of the PCC is for St John's to be shaped by the word of God and 'rooted and built up in Christ'. Our vicar has continued to expound and teach the Bible, occasionally aided by visiting speakers.

We continue to distribute recordings of our readings and sermons to those who cannot attend and to friends of St John's in the UK and abroad. The congregation gave generously towards the roof repairs to the church and Selwyn Hall. These were completed and fully paid by the summer. The midweek Bible Study groups and midweek services have been appreciated. There have also been some one-to-one Bible studies. A Christianity Explored course held at the vicarage was well attended. We were also pleased to host three weeks of summer missions for the United Beach Mission and Christian Answer teams. Members of the Buildings Task Force have continued to help maintain and care for our buildings. We are also grateful to the finance team, who diligently and carefully manage the church's finances.

A weekly games night for young people was held in the Selwyn Hall, with occasional off-site social activities.

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The church is heavily dependent on volunteers to carry out its activities – and rightly so. For the church to flourish it is essential that the work of the church is pursued by the whole congregation of believers.

There were 45 (2023 - 42) members on the Church Electoral Roll. All those who regularly attend our services are encouraged to register on the Electoral Roll, which is due for a total revision in 2025 in keeping with the 6 year rule.

Financial review

a. Review

The PCC's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are setup. Unrestricted funds can be used for any of the purposes of the PCC.

Restricted funds

Selwyn Hall Fund

This fund was set up to pay for the rebuilding of the Selwyn Hall in 1999. The outstanding balance is used to fund any renovation work required on the Selwyn Hall.

Doris Sherrington Memorial Fund

This fund arose from a bequest to pay for external repairs to the church buildings.

Parish Nursing Fund

This fund was set up to receive donations and grants and pay for the equipment and expenses for the Parish Nurse.

Organ Fund

This fund was set up in 2007 to hold money collected for repairs to the organ. It also holds a sum of money for a new Lectern from the legacy of David Dorey.

Vicarage Maintenance Fund

This fund holds money given for maintenance work at the Vicarage.

Roof repairs

In 2024 significant expenditure was required to repair the roof and a restricted fund was created to facilitate this.

Unrestricted funds

General Fund

This is the main fund into which income is paid and which pays the costs of running the church. Income is from freewill offerings of the congregation, including tax recovered on gift aided giving and the Gift Aid Small Donations Scheme, and rental income from the church, Selwyn Hall and St John's Centre.

Total income for the General Fund during 2024 was £41,804 as shown in the financial statements. Total income across all funds was £75,694.

Total 2024 expenditure was £85,884 so overall net expenditure of circa £10,190 was incurred in the year. £62,251 of expenditure was charged to the General Fund to provide for the ministry of St John's. Overall cost of utilities was reduced by £4,776 and general fund payments included our contribution to the Common Mission Fund, to which we paid the full amount requested of £11,949. The Common Mission Fund is paid to Winchester Diocese as a

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

contribution towards clergy stipends and housing, the training of ordinands and diocesan running costs.

Overall expenditure across all funds increased by circa £8,000 compared to 2023 including £11,751 being spent on roof repairs which was funded by donations given specifically for this purpose.

The General Fund has struggled due to a loss of income from the hire of the Selwyn Hall and still no income from the St John's Centre. We have, however, managed to transfer £27,000 from the 167 Fund into the General Fund transferring more than the surpluses made in 2024 and 2023 on the 167 Fund. Consideration will be given to making a recurring transfer each year to the General Fund of the annual surplus made on the 167 Fund.

Parent and Toddler Group Fund

The Parent and Toddler Group did not operate in 2024.

Bookstall Fund

The bookstall did not operate during 2024 other than giving away gospels and other Bible reading aids for free.

167 Southcote Road Fund

Income and expenditure related to the house managed by the PCC. The house continues to provide a steady income.

Legacy Fund

Set up in 2017 to receive legacies left by past members of the church.

We thank the Lord for all His provision for our church and pray that He will multiply the resources available to enable our gospel ministry to continue.

b. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves policy

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately three months of unrestricted payments, to cover emergency situations that may arise from time to time. The bank balance of £44,823 (2023 - £58,523) on the unrestricted funds (excluding the Legacy Fund) at the year-end represents approximately 31 weeks expenditure so the policy is being complied with.

d. Material investments policy

It is the PCC's policy to invest funds not immediately required in the CBF Church of England Deposit Fund or Lloyds Bank Fixed Rate Accounts which pay a reasonable rate of interest in the current financial climate.

Structure, governance and management

a. Constitution

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission, (Charity Number 1136723).

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

b. Method of appointment of church wardens and PCC members

The method of appointment of church wardens and PCC members is according to the Church Representation rules, encouraging members who have shown spiritual maturity and a servant heart to stand for election.

c. Organisational structure and decision making

The PCC conducted the business of the church mostly by means of in-person meetings and email correspondence. We met 6 times during the year.

The PCC has a few subcommittees that deal with various areas of church administration.

The Standing Committee has the power to transact the business of the council between meetings.

The Finance Committee administers the finances of the council. It ensures that proper financial controls are in place, sets budgets and monitors the day-to-day income and expenditure. It has power to agree expenditure up to an agreed limit. Major financial decisions are made by the full council, and the annual budget is approved by the full council.

The Buildings Committee undertakes and helps to oversee the maintenance and repair of the buildings for which the council is responsible. Work that requires major expenditure is discussed with the finance committee and a decision made by the full council.

Day-to-day management is carried out by the vicar supported by the wardens and volunteers.

d. Risk management

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

All buildings are fully insured. Important documents and valuables are kept in a fireproof safe. Minimal cash is held on the premises and Sunday collections are banked as soon as possible. Computer data is backed regularly, and copies of important records are held elsewhere. Child protection and vulnerable adult policies are in place, overseen by a safeguarding committee.

Plans for future periods

The church plans to grow our gospel ministry over the coming year. We wish to grow our outreach and discipleship ministry alongside increasing the opportunities to meet for prayer. We are also seeking to hold further Exploring Christianity courses and Basic Christianity foundations groups. To invest further in our ministry, we need to grow our income streams from both the Selwyn Hall and the Centre.

As we face these challenges, we are confident that God will prove to be faithful to His church, as we continue to serve Him.

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

PCC members' responsibilities statement

The PCC members are responsible for preparing the PCC members' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that period. In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC members are responsible for keeping proper accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on-line by the PCC members via electronic mail and is signed on their behalf by:



Rev'd Roy Khakhria (incumbent), Chairman


Date: 30/4/2025

ST JOHN'S CHURCH, BOSCOMBE

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Deposit and bank accounts			
Current account & petty cash		42,085	47,869
Deposit account		41,500	50,000
CBF accounts		81,236	77,142
Assets at 31 December		164,821	175,011
Analysis of cash funds at 31 December			
Restricted fund	2	56,736	56,414
Unrestricted funds	3	108,085	118,597
Balance of cash funds at 31 December		164,821	175,011
Reconciliation to net assets on unrestricted funds			
Unrestricted funds bank balance at 31 December		108,085	118,597
Debtors owed to general fund at 31 December			
Gift Aid Tax		-	3,352
Overpayment of Bills		228	299
Liabilities owed on general fund at 31 December			
Bills outstanding		(399)	(612)
Repairs & Maintenance fees outstanding		-	(2,453)
Expenses owed to the vicar (1 year at 2024, 2 years at 2023)	4	(3,000)	(8,530)
Net assets for unrestricted funds at 31 December		104,914	110,653

Approved on behalf of the PCC



Signed:

Date: 30/4/2025

Rev'd Roy Khakhria (incumbent)
Chairman

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted £	Unrestricted £	Restricted £	Total £	2023
Receipts						
Donations		28,928		-	28,928	33,509
Donations for roof repairs		-		10,213	10,213	-
Grants		1,825		-	1,825	1,000
Gift Aid Claim		8,072		1,758	9,830	13,161
Parish Nurse Fund		-		150	150	180
Organ Fund		-		-	-	145
Fees		814		-	814	228
			39,639	12,121	51,760	48,223
Rent		17,675	17,675		17,675	16,400
Interest		5,354	5,354	906	6,260	3,196
Total		62,668	62,668	13,026	75,694	67,818
Exceptional receipts						
Insurance Claims and Payments		-		-	-	8,999
		-	-	-	-	8,999
Payments						
Direct ministry costs						
Diocesan fees and CMF		12,073		-	12,073	12,732
Ministry Expenses		415		-	415	182
Ministry expenses - Mileage and Travel	4	2,074		-	2,074	-
Ministry expenses - training & conferences	4	595		-	595	381
Ministry expenses - telephone, broadband, and office/Media expenses	4	4,181		-	4,181	-
Ministry expenses - hospitality and supplies	4	4,349		-	4,349	2,415
			23,687	-	23,687	15,710
Property, management and administration						
Utilities		11,344		-	11,344	16,120
Maintenance		13,373		11,751	25,124	19,588
IT and media		1,744		-	1,744	4,754
Insurance		15,459		-	15,459	15,338
Independent examination fee		2,490		-	2,490	1,740
Office and admin		619		-	619	712
Bank Charges		96		-	96	96
Miscellaneous		-		-	-	35
			45,125	11,751	56,876	58,383
Rental property costs						
Rental property management fees		5,321		-	5,321	3,832
			5,321	-	5,321	3,832
Total		74,133	74,133	11,751	85,884	77,925
Net (expenditure)/receipts			(11,465)	1,275	(10,190)	(1,109)
Transfers	3		954	(954)	-	-
Net movement on funds for the year			(10,511)	321	(10,190)	(1,109)
Current account & cash account bal b/f		17,023	17,023	30,846	47,869	80,192
Deposit account bal b/f		41,500	41,500	8,500	50,000	21,182
CBF accounts bal b/f		60,073	60,073	17,069	77,142	74,746
Balance c/fwd at 31/12/2024			108,085	56,736	164,821	175,011

Approved on behalf of the PCC

Signed:



Date:

30/4/2025

**Rev'd Roy Khakhria (incumbent)
Chairman**

ST JOHN'S CHURCH, BOSCOMBE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies**Accounting Convention**

Financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby unincorporated charities, including Churches and CIOs with income less than £250,000 can prepare receipts and payments accounts.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each material restricted fund is set out in the notes to the accounts.

If any money received has been provided for a restricted purpose, the balance remaining is carried forward within restricted funds.

Income Recognition

Rental income is recognised upon receipt, provided that any conditions for receipt have been met.

2. Restricted fund - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £
Ministry Trust	a 9,060	-	-	-	9,060
Selwyn Hall	b 2,384	127	-	(954)	1,557
Doris Sherrington	c 42,975	703	-	-	43,678
Parish Nurse	828	150	-	-	978
Organ	1,166	76	-	-	1,242
Roof repairs	-	11,971	11,751	-	220
	56,413	13,027	11,751	- 954	56,735

The restricted funds represent:

- A transfer of funds from Ministry Trust to St John's Church for the purpose of funding church workers.
- Funds for rebuilding of Selwyn Hall in 1999. Outstanding balance used to fund any renovation work. Transfers of £954 made to general fund at end of 2024 to reimburse for expenditure paid from general fund that could be covered by Selwyn Hall fund.
- A bequest to pay for external repairs to the church building.
- Income raised and spent on roof repairs in 2024.

3. Unrestricted funds (including designated funds) - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £
General fund (inc bookstall)	(5,521)	41,804	62,251	27,954	1,986
Parent & toddler group	314	-	-	-	314
167 Southcote road	20,600	16,275	5,321	(27,000)	4,554
Legacy	60,073	3,189	-	-	63,262
Centre fund	43,130	1,400	6,561	-	37,969
	118,596	62,668	74,133	954	108,085

Transfers have been reflected between unrestricted funds as detailed above, reflecting the reality that the general fund has used money from the designated funds to help meet the costs charged to the general fund during the year.

4. Expenses reimbursed to the vicar

The totals for various ministry expenses includes expenses totalling £9,847 paid to the vicar, including £5,530 of expenses owed from 2023 and which were referenced in the statement of assets and liabilities as being owed at 31 December 2023. There remains a further £3,000 of expenses owed to the vicar from 2022 which are yet to be claimed. The vicar's expenses for 2024 have all been claimed and paid in the year and are included in the figures for Ministry expenses for 2024.

Independent Examiner's Report to the PCC members of St John's Church, Boscombe

I report on the financial statements of the church for the year ended 31 December 2024.

This report is made solely to the church's PCC members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the PCC members those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Hill

Richard Hill, FCA
GRIFFIN STONE MOSCROP & CO
CHARTERED ACCOUNTANTS
21-27 Lamb's Conduit Street
London
WC1N 3GS

30/4/2025
Date.....

Accounts

ST JOHN'S CHURCH, BOSCOMBE

**PCC MEMBERS REPORT AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2023

ST JOHN'S CHURCH, BOSCOMBE

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Charity registered number: 1136723

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The PCC has provided facilities for the local elections and for hosting summer missions and other outreach events.

The church is heavily dependent on volunteers to achieve its aims. During 2023 there were no members of staff employed by the PCC. Some work, such as gardening and repairs, was contracted out.

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Achievements and performance

a. Review of activities

During 2023 St John's continued its ministry of Biblical teaching and living out the Gospel. The aim of the PCC is for St John's to be shaped by the word of God and 'rooted and built up in Christ'. Our vicar has continued to expound and teach the Bible, occasionally aided by visiting speakers.

Attendance at our Sunday services has steadily risen but can vary week-to-week. We continue to distribute recordings of our readings and sermons to those who cannot attend and to friends of St John's in the UK and abroad. The congregation have particularly appreciated our Fellowship Lunches held each month after the morning service. The Wednesday Bible Study group held in the Selwyn Hall and the young people's weekly Games Night have both been well-received. We were also pleased to host four weeks of summer missions for the United Beach Mission and Christian Answer teams. The recently formed Building Task Force has wonderfully served the church in helping to maintain and care for our buildings. We are also grateful to the finance team, who diligently and carefully manage the church's finances.

The church is heavily dependent on volunteers to carry out its activities – and rightly so. For the church to flourish it is essential that the work of the church is pursued by the whole congregation of believers.

We have at the last completed the insurance claim for the damage to the St John's Centre in February 2018 and the associated loss of income. We managed to claim £57,665 last year and received the final payment of £8,999 in 2023.

The Church Electoral Roll was revised prior to the Annual Parochial Church Meeting (APCM), which had to be delayed until October. There were 45 (2022 - 42) members on the Church Electoral Roll. All those who regularly attend our services are encouraged to register on the Electoral Roll.

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a. Review

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This fund holds money given for maintenance work at the Vicarage.

Unrestricted funds

General Fund

This is the main fund into which income is paid and which pays the costs of running the church, Income is from freewill offerings of the congregation, including tax recovered on gift aided giving and the Gift Aid Small Donations Scheme, and rental income from the church, Selwyn Hall and St John's Centre.

Total income for the General Fund during 2023 was £48,749 as shown in the financial statements. Total income across all funds was £76,817.

£64,252 of expenditure was charged to the General Fund to provide for the ministry of St John's. Total 2023 expenditure was £77,925 so net expenditure of circa £1,100 was incurred in the year, with expenditure on maintenance and utilities representing an increase of £16,000 on the equivalent figures incurred in 2022.

The General Fund has struggled due to a loss of income from the hire of the Selwyn Hall and still no income from the St John's Centre. We have, however, managed to transfer £5,000 from the 167 Fund and propose a further transfer of £7,000 to be made in 2024 thus

transferring the surplus made in 2023 on the 167 Fund into the General Fund. Consideration will be given to making a recurring transfer each year to the General Fund of the annual surplus made on the 167 Fund.

Payments included our contribution to the Common Mission Fund, to which we paid the full amount requested of £12,620. The Common Mission Fund is paid to the diocese as a contribution towards clergy stipends and housing, the training of ordinands and diocesan running costs.

Parent and Toddler Group Fund

The Parent and Toddler Group did not operate in 2023.

Bookstall Fund

The bookstall did not operate during 2023 other than giving away gospels and other Bible reading aids for free.

167 Southcote Road Fund

Income and expenditure related to the house managed by the PCC. The house continues to provide a steady income.

Legacy Fund

Set up in 2017 to receive legacies left by past members of the church.

We thank the Lord for all His provision for our church and pray that He will multiply the resources available to enable our gospel ministry to continue.

b. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves policy

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately three months of unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £58,523 (2022 - £61,643) on the unrestricted funds (excluding the Legacy Fund) at the year-end represents approximately 40 weeks expenditure.

d. Material investments policy

It is the PCC's policy to invest funds not immediately required in the CBF Church of England Deposit Fund or Lloyds Bank Fixed Rate Accounts which pay a reasonable rate of interest in the current financial climate.

Structure, governance and management

a. Constitution

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission, (Charity Number 1136723).

b. Method of appointment of church wardens and PCC members

The method of appointment of church wardens and PCC members is according to the Church Representation rules, encouraging members who have shown spiritual maturity and a servant heart to stand for election.

c. Organisational structure and decision making

The PCC conducted the business of the church mostly by means of in-person meetings and email correspondence. We 'met' in this way 6 times during the year.

The PCC has a number of subcommittees that deal with various areas of church administration.

The Standing Committee has the power to transact the business of the council between meetings.

The Finance Committee administers the finances of the council. It ensures that proper financial controls are in place, sets budgets and monitors the day-to-day income and expenditure. It has power to agree expenditure up to an agreed limit. Major financial decisions are made by the full council, and the annual budget is approved by the full council.

The Buildings Task Force undertakes and helps to oversee the maintenance and repair of the buildings for which the council is responsible. Work that requires major expenditure is discussed with the finance committee and a decision made by the full council.

Day-to-day management is carried out by the vicar supported by the wardens and volunteers.

d. Risk management

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

All buildings are fully insured. Important documents and valuables are kept in a fireproof safe. Minimal cash is held on the premises and Sunday collections are banked as soon as possible. Computer data is backed regularly, and copies of important records are held elsewhere. Child protection and vulnerable adult policies are in place, overseen by a safeguarding committee.

Plans for future periods

The church plans to grow our gospel ministry over the coming year. We wish to grow our outreach and discipleship ministry alongside increasing the opportunities to meet for prayer. We are also seeking to develop our music ministry and improve our media and IT. To invest further in our ministry, we need to grow our income streams from both the Selwyn Hall and the Centre.

As we face these challenges, we are confident that God will prove to be faithful to His church, as we continue to serve Him.

PCC members' responsibilities statement

The PCC members are responsible for preparing the PCC members' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that period. In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC members are responsible for keeping proper accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on-line by the PCC members via electronic mail and is signed on their behalf by:



Rev'd Roy Khakhria (incumbent), Chairman


Date: 10/5/2024

ST JOHN'S CHURCH, BOSCOMBE

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Deposit and bank accounts			
Current account & petty cash		47,869	80,192
Deposit account		50,000	21,182
CBF accounts		77,142	74,746
Assets at 31 December		175,011	176,121
Analysis of cash funds at 31 December			
Restricted fund	2	56,414	56,270
Unrestricted funds	3	118,597	119,851
Balance of cash funds at 31 December		175,011	176,121
Reconciliation to net assets on unrestricted funds			
Unrestricted funds bank balance at 31 December		118,597	119,851
Debtors owed to general fund at 31 December			
Gift Aid Tax		3,352	10,161
Overpayment of Bills		299	-
Liabilities owed on general fund at 31 December			
Bills outstanding		(612)	(2,750)
Repairs & Maintenance fees outstanding		(2,453)	-
Expenses owed to Vicar (2 years)		(8,530)	(3,000)
Net assets for unrestricted funds at 31 December		110,653	124,262

Approved on behalf of the PCC



Signed:

Date: 10/5/2024

Rev'd Roy Khakhria (incumbent)
Chairman

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted £	Unrestricted £	Restricted £	Total £	2022
Receipts					
Donations	33,509		-	33,509	26,342
Grants	1,000		-	1,000	-
Gift Aid Claim	13,161		-	13,161	-
Parish Nurse Fund	-		180	180	120
Ministry Fund	-		-	-	9,660
Organ Fund	-		145	145	-
Fees	228		-	228	332
		47,898	325	48,223	36,455
Rent	16,400	16,400	-	16,400	15,300
Interest	2,067	2,067	1,129	3,196	1,049
Total	66,365	66,365	1,453	67,818	52,804
Exceptional receipts					
Insurance Claims and Payments	8,999	8,999	-	8,999	57,665
	8,999	8,999	-	8,999	57,665
Payments					
Direct ministry costs					
Diocesan fees and CMF	12,732		-	12,732	12,961
Ministry Expenses	182		-	182	460
Mileage and Travel	-		-	-	166
Staff and training	381		-	381	335
Parish Nurse Expenses	-		-	-	567
Hospitality and supplies	2,415		-	2,415	1,097
		15,710	-	15,710	15,586
Property, management and administration					
Utilities	16,120		-	16,120	10,480
Maintenance	18,280		1,308	19,588	9,486
IT and media	4,754		-	4,754	2,372
Insurance	15,338		-	15,338	12,641
Independent examination fee	1,740		-	1,740	1,620
Office and admin	712		-	712	1,080
Bank Charges	96		-	96	96
Miscellaneous	35		-	35	174
		57,075	1,308	58,383	37,949
Rental property costs					
Rental property management fees	3,832		-	3,832	2,024
		3,832	-	3,832	2,024
Total	76,617	76,617	1,308	77,925	55,559
Net (expenditure)/receipts		(1,254)	145	(1,109)	54,909
Current account & cash account bal b/f	40,461	40,461	39,731	80,192	15,618
Deposit account bal b/f	21,182	21,182	-	21,182	31,818
CBF accounts bal b/f	58,208	58,208	16,538	74,746	73,776
Balance c/fwd at 31/12/2023		118,597	56,414	175,011	176,121

Approved on behalf of the PCC

Signed: 

Date: 10/5/2024

Rev'd Roy Khakhria (incumbent)
Chairman

ST JOHN'S CHURCH, BOSCOMBE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies**Accounting Convention**

Financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby unincorporated charities, including Churches and CIOs with income less than £250,000 can prepare receipts and payments accounts.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the members in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each material restricted fund is set out in the notes to the accounts.

If any money received has been provided for a restricted purpose, the balance remaining is carried forward within restricted funds.

Income Recognition

Rental income is recognised upon receipt, provided that any conditions for receipt have been met.

2. Restricted fund - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £
Ministry Trust	a 9,060	-	-	-	9,060
Selwyn Hall	b 2,310	74	-	-	2,384
Doris Sherrington	c 41,967	1,008	-	-	42,975
Parish Nurse	648	180	-	-	828
Organ	1,390	190	413	-	1,167
Vicarage Refurbishment	895	-	895	-	-
	56,270	1,452	1,308	-	56,414

The restricted funds represent:

- A transfer of funds from Ministry Trust to St John's Church, for the purpose of funding church workers. £600 from this fund has then been transferred to the general fund during the year.
- Funds for rebuilding of Selwyn Hall in 1999. Outstanding balance used to fund any renovation work.
- A bequest to pay for external repairs to the church building.

3. Unrestricted funds (including designated funds) - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £
General fund (inc bookstall)	4,982	48,749	64,252	5,000	(5,521)
Parent & toddler group	314	-	-	-	314
167 Southcote road	13,682	15,750	3,832	(5,000)	20,600
Legacy	58,208	1,866	-	-	60,074
Centre fund	42,665	8,999	8,534	-	43,130
	119,851	75,364	76,617	-	118,597

Transfers have been reflected between unrestricted funds as detailed above, reflecting the reality that the general fund has used money from the designated funds to help meet the costs charged to the general fund during the year.

Independent Examiner's Report to the PCC members of St John's Church, Boscombe

I report on the financial statements of the church for the year ended 31 December 2023.

This report is made solely to the church's PCC members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the PCC members those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Hill

Richard Hill, FCA
GRIFFIN STONE MOSCROP & CO
CHARTERED ACCOUNTANTS
21-27 Lamb's Conduit Street
London
WC1N 3GS

10/5/2024

Date.....

Accounts

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS REPORT AND FINACIAL
STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

ST JOHN'S CHURCH, BOSCOMBE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHURCH, ITS PCC MEMBERS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

PCC members Rev'd Roy Khakhria (incumbent), Chairman
Miss Rosemary Atkinson, Vice-chair, Warden and Treasurer
Mrs Susan Marshall, Warden
Mrs Mary Garde
Dr Waribo Urum
Mrs Lucy Khakhria, Secretary

Charity registered number: 1136723

Principal Office The Parish Office
Selwyn Hall
Christchurch Road
Bournemouth
BH1 4AD

Accountants Griffin, Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Bankers Lloyds Bank plc
45 Old Christchurch Road
Bournemouth
BH1 1ED

ST JOHN'S CHURCH, BOSCOMBE
PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The PCC members present their annual report together with the financial statements of St John's Church, Boscombe (the church) for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Church Accounting Regulations 2006 and the Charities Act 2011. Due to the level of income, the decision has been taken to prepare the accounts for 2022 and beyond on the receipts and payments basis, rather than the previously applied accruals basis. Accordingly, the comparative information has been revised to reflect the same basis.

Objectives and activities

a. Objectives and activities

The primary object of the PCC is the proclamation and promotion of the Gospel of our Lord Jesus Christ.

St John's PCC has the responsibility of co-operating with the incumbent, the Rev'd Roy Khakhria, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the church building, the Selwyn Hall on the church site in Christchurch Road, the St John's Centre at 26 Shelley Road and the house at 167 Southcote Road.

In previous years the PCC has provided facilities for the local community in its buildings, which were used by a range of organisations. Since March 2020, because of the pandemic, the PCC has not been able to let out the buildings, as pre-pandemic users have largely lost their funding. Community use has been limited to the BCP Council for local elections.

The church is heavily dependent on volunteers to achieve its aims. During 2022 there were no members of staff employed by the PCC. Some work, such as gardening and repairs, was contracted out.

b. Public benefit statement

In producing their assessment of the benefit to the public provided by the charity, the PCC confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit and in particular, the specific guidance on the advancement of religion for the public benefit. These include our Sunday services and all our mid-week activities, such as our Wednesday Bible studies and our prayer gatherings.

Achievements and performance

a. Review of activities

During 2022 St John's continued its ministry of Biblical teaching and living out the Gospel. The aim of the PCC is for St John's to be shaped by the word of God and 'rooted and built up in Christ'.

It has wonderful to have our services and mid-week gatherings back in person, back to our pre-covid patterns. Whilst some members are still house-bound, and one or two continue to shield, the vast majority can attend our gatherings without hindrance. Our vicar has continued to expound and teach the Bible, occasionally aided by visiting speakers.

Attendance has steadily risen to pre-pandemic levels, with more people from international backgrounds becoming attending our Sunday services. We continue to distribute recordings of our readings and sermons to those who cannot attend and to friends of St John's in the UK and abroad. The NewLife group which met on Sundays at the Vicarage has now morphed into the Wednesday Bible Study group held in the church café. We were encouraged to see this group grow over the course of the year. We were also pleased to host four weeks of summer missions for the United Beach Mission and Christian Answer teams- a week more than before the pandemic.

Much of the decision-making of the PCC in 2022 has necessarily been carried out remotely using email. Several volunteers assist with the administration of the church and managing our different buildings. The church is heavily dependent on volunteers to carry out its activities – and rightly so. For the church to flourish it is essential that the work of the church is pursued by the whole congregation of believers.

At last, we have made significant progress in pursuing the insurance claim for the damage to the St John's Centre in February 2018 and the associated loss of income. We managed to claim £57,665 this year and expect further payments in 2023.

The Church Electoral Roll was revised prior to the Annual Parochial Church Meeting (APCM). There were 42 (2021 - 47) members on the Church Electoral Roll. All those who regularly attend our services are encouraged to register on the Electoral Roll.

Financial review

a. Review

The PCC's funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are setup. Unrestricted funds can be used for any of the purposes of the PCC.

Restricted funds

Selwyn Hall Fund

This fund was set up to pay for the rebuilding of the Selwyn Hall in 1999. The outstanding balance is used to fund any renovation work required on the Selwyn Hall.

Doris Sherrington Memorial Fund

This fund arose from a bequest to pay for external repairs to the church buildings.

Parish Nursing Fund

This fund was set up to receive donations and grants and pay for the equipment and expenses for the Parish Nurse.

Organ Fund

This fund was set up in 2007 to hold money collected for repairs to the organ. it also holds a sum of money for a new Lectern from the legacy of David Dorey.

Vicarage Maintenance Fund

This fund holds money given for maintenance work at the Vicarage.

Unrestricted funds

General Fund

This is the main fund into which income is paid and which pays the costs of running the church, Income is from freewill offerings of the congregation, including tax recovered on gift aided

giving and the Gift Aid Small Donations Scheme, and rental income from the church and St John's Centre.

Total income for the General Fund during 2022 was £26,870 as shown in note 3 to the accounts. Overall general fund income was about £4,000 less than in 2021.

£52,398 of expenditure was charged to the General Fund to provide for the ministry of St John's. The General Fund has struggled due to a loss of income from the hire of the Selwyn Hall and there is still no income from The St John's Centre. We have, however, managed to transfer £19,500 from the 167 and £15,000 from the Centre Fund, both of which are unrestricted designated funds, to arrive at a £4,982 cumulative surplus to carry forward at the end of 2022. Obviously, this level of support cannot happen every year.

Payments included our contribution to the Winchester Diocese Common Mission Fund, to which we paid the full amount requested of £12,961. This was a 25% increase on the previous year. The Common Mission Fund is paid to the Diocese as a contribution towards clergy stipends and housing, the training of ordinands and diocesan running costs.

Parent and Toddler Group Fund

The Parent and Toddler Group did not operate in 2022.

Bookstall Fund

The bookstall did not operate during 2022 other than giving away gospels and other Bible reading aids for free.

167 Southcote Road Fund

Income and expenditure related to the house managed by the PCC. The house continues to provide a steady income.

Legacy Fund

Set up in 2017 to receive legacies left by past members of the church.

Centre Fund

A new designated fund, labelled Centre Fund was established in the year with the proceeds of £57,665 received in respect of an insurance claim for damage to the St John's Centre in 2018. As referenced earlier £15,000 has been transferred out of this fund in the year to support the general fund.

Restricted funds

During the year a restricted donation of £9,660 was gratefully received from the Ministry Trust to fund church workers. At 31 December 2022 the balance left on this restricted fund was £9,060. In addition, and as analysed in note 2 to the accounts, there are cumulative balances being carried forward at the end of the year on other restricted funds totalling £47,210.

We thank the Lord for all His provision for our church and pray that He will multiply the resources available to enable our gospel ministry to continue.

b. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves policy

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately three months of unrestricted payments, to cover emergency situations that may arise from time to time. The cash balance of £18,978 (2021 - £15,630) on the unrestricted funds (excluding the Legacy and Centre Funds) at the year-end represents approximately 18 weeks expenditure.

d. Material investments policy

It is the PCC's policy to invest funds not immediately required in the CBF Church of England Deposit Fund or Lloyds Bank Fixed Rate Accounts which pay a reasonable rate of interest in the current financial climate.

Structure, governance and management

a. Constitution

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission, (Charity Number 1136723).

b. Method of appointment of church wardens and PCC members

The method of appointment of church wardens and PCC members is according to the Church Representation rules, encouraging members who have shown spiritual maturity and a servant heart to stand for election.

c. Organisational structure and decision making

The PCC conducted the business of the church by means of in-person meetings email correspondence. We 'met' in this way 6 times during the year.

The PCC has a number of subcommittees that deal with various areas of church administration.

The Standing Committee has the power to transact the business of the council between meetings.

The Finance Committee administers the finances of the council. it ensures that proper financial controls are in place, sets budgets and monitors the day-to-day income and expenditure. it has power to agree expenditure up to an agreed limit. Major financial decisions are made by the full council, and the annual budget is approved by the full council.

The Buildings Committee oversees the maintenance and repair of the buildings for which the council is responsible. Work that requires major expenditure is discussed with the finance committee and a decision made by the full council.

Day-to-day management is carried out by the vicar supported by the wardens and volunteers.

d. Risk management

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

All buildings are fully insured. Important documents and valuables are kept in a fireproof safe. Minimal cash is held on the premises and Sunday collections are banked as soon as possible. Computer data is backed regularly, and copies of important records are held elsewhere. Child protection and vulnerable adult policies are in place, overseen by a safeguarding committee.

Plans for future periods

The church plans to grow our gospel ministry over the coming year. In particular, we wish to develop our outreach ministry and increase the opportunities to meet for corporate prayer. We are also praying for Sunday school teachers as part of developing our children's ministry.

We anticipate spending a large part of The Centre claim on repairs in the hope of developing a significant income stream from this building.

As we face these challenges, we are confident that God will prove to be faithful to His church, as we continue to serve Him.

PCC members' responsibilities statement

The PCC members are responsible for keeping proper accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on-line by the PCC members via electronic mail and is signed on their behalf by:



Rev'd Roy Khakhria (incumbent), Chairman


Date: 18/5/2023

ST JOHN'S CHURCH, BOSCOMBE

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted £	Unrestricted £	Restricted £	Total £	2021
Receipts					
Donations (including gift aid)	26,342		-	26,342	30,341
Parish Nurse Fund	-		120	120	150
Ministry Fund	-		9,660	9,660	-
Fees	332		-	332	199
		26,674	9,780	36,455	30,690
Rent	15,300	15,300	-	15,300	16,750
Interest	834	834	215	1,049	160
Total	42,808	42,808	9,995	52,804	47,600
Exceptional receipts					
Insurance Claims and Payments	57,665	57,665	-	57,665	-
	57,665	57,665	-	57,665	-
Payments					
Direct ministry costs					
Diocesan fees and CMF	12,961		-	12,961	10,692
Ministry Expenses	460		-	460	173
Mileage and Travel	166		-	166	492
Staff and training	335		-	335	639
Parish Nurse Expenses	-		567	567	621
Hospitality and supplies	1,097		-	1,097	549
		15,019	567	15,586	13,166
Property, management and administration					
Utilities	10,480		-	10,480	12,131
Maintenance	8,916		570	9,486	2,374
IT and media	2,372		-	2,372	1,608
Insurance	12,641		-	12,641	12,008
Independent examination fee	1,620		-	1,620	1,600
Office and admin	1,080		-	1,080	1,810
Bank Charges	96		-	96	96
Miscellaneous	174		-	174	55
		37,379	570	37,949	31,682
Rental property costs					
Rental property management fees	2,024		-	2,024	2,128
		2,024	-	2,024	2,128
Total	54,422	54,422	1,137	55,559	46,976
Net receipts		46,051	8,858	54,909	624
Transfer from Ministry Trust to general fund		600	(600)	-	-
Current account & cash account bal b/f		9,976	5,642	15,618	15,116
Deposit account bal b/f		31,818	-	31,818	31,735
CBF accounts bal b/f		31,406	42,370	73,776	73,737
Balance c/fwd at 31/12/2022		119,851	56,270	176,121	121,212

Approved on behalf of the PCC

Signed: 

Date: 18/5/2023


Rev'd Roy Khakhria (incumbent)
Chairman

ST JOHN'S CHURCH, BOSCOMBE

STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Deposit and bank accounts			
Current account & petty cash		80,192	15,618
Deposit account		21,182	31,818
CBF accounts		74,746	73,776
Assets at 31 December		176,121	121,212
Analysis of cash funds at 31 December			
Restricted fund	2	56,270	48,012
Unrestricted funds		119,851	73,200
Balance of cash funds at 31 December		176,121	121,212
Reconciliation to net assets on unrestricted funds			
General fund cash balance at 31 December		119,851	73,200
Debtors owed to general fund at 31 December			
Gift Aid Tax		10,161	4,407
Liabilities owed on general fund at 31 December			
Bills outstanding		(2,750)	(3,709)
Expenses owed to Vicar		(3,000)	-
Net assets for unrestricted funds at 31 December		124,262	73,898

Approved on behalf of the PCC

Signed: 

Date: 18/5/2023

Rev'd Roy Khakhria (incumbent)
Chairman

ST JOHN'S CHURCH, BOSCOMBE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies**Accounting Convention**

Financial statements are prepared on a receipts and payment basis, under the historical cost convention. This is consistent with Charity Commission Guidelines whereby unincorporated charities, including Churches and CIOs with income less than £250,000 can prepare receipts and payments accounts.

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If any money received has been provided for a restricted purpose, the balance remaining is carried forward within restricted funds.

Income Recognition

Rental income is recognised upon receipt, provided that any conditions for receipt have been met.

2. Restricted fund - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £	
Ministry Trust	a -	9,660	-	(600)	9,060	
Selwyn Hall	b 2,280	30	-	-	2,310	
Doris Sherrington	c 42,370	167	(570)	-	41,967	
Parish Nurse	1,095	120	(567)	-	648	
Organ	1,372	18	-	-	1,390	
Vicarage Refurbishment	895	-	-	-	895	
	48,012	9,995	-	1,137	(600)	56,270

The restricted funds represent:

- A transfer of funds from Ministry Trust to St John's Church, for the purpose of funding church workers. £600 from this fund has then been transferred to the general fund during the year.
- Funds for rebuilding of Selwyn Hall in 1999. Outstanding balance used to fund any renovation work.
- A bequest to pay for external repairs to the church building.

3. Unrestricted funds (including designated funds) - movements on cash funds

Fund name	Bal b/fwd £	Income £	Expenditure £	Transfer £	Bal. c/fwd £
General fund (inc bookstall)	(4,590)	26,870	(52,398)	35,100	4,982
Parent & toddler group	314	-	-	-	314
167 Southcote road	19,906	15,300	(2,024)	(19,500)	13,682
Legacy	57,570	638	-	-	58,208
Centre fund	-	57,665	-	(15,000)	42,665
	73,200	100,473	(54,422)	600	119,851

Transfers have been reflected between unrestricted funds as detailed above, reflecting the reality that the general fund has used money from the designated funds to help meet the costs charged to the general fund during the year.

Independent Examiner's Report to the PCC members of St John's Church, Boscombe

I report on the financial statements of the church for the year ended 31 December 2022.

This report is made solely to the church's PCC members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the PCC members those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the church has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

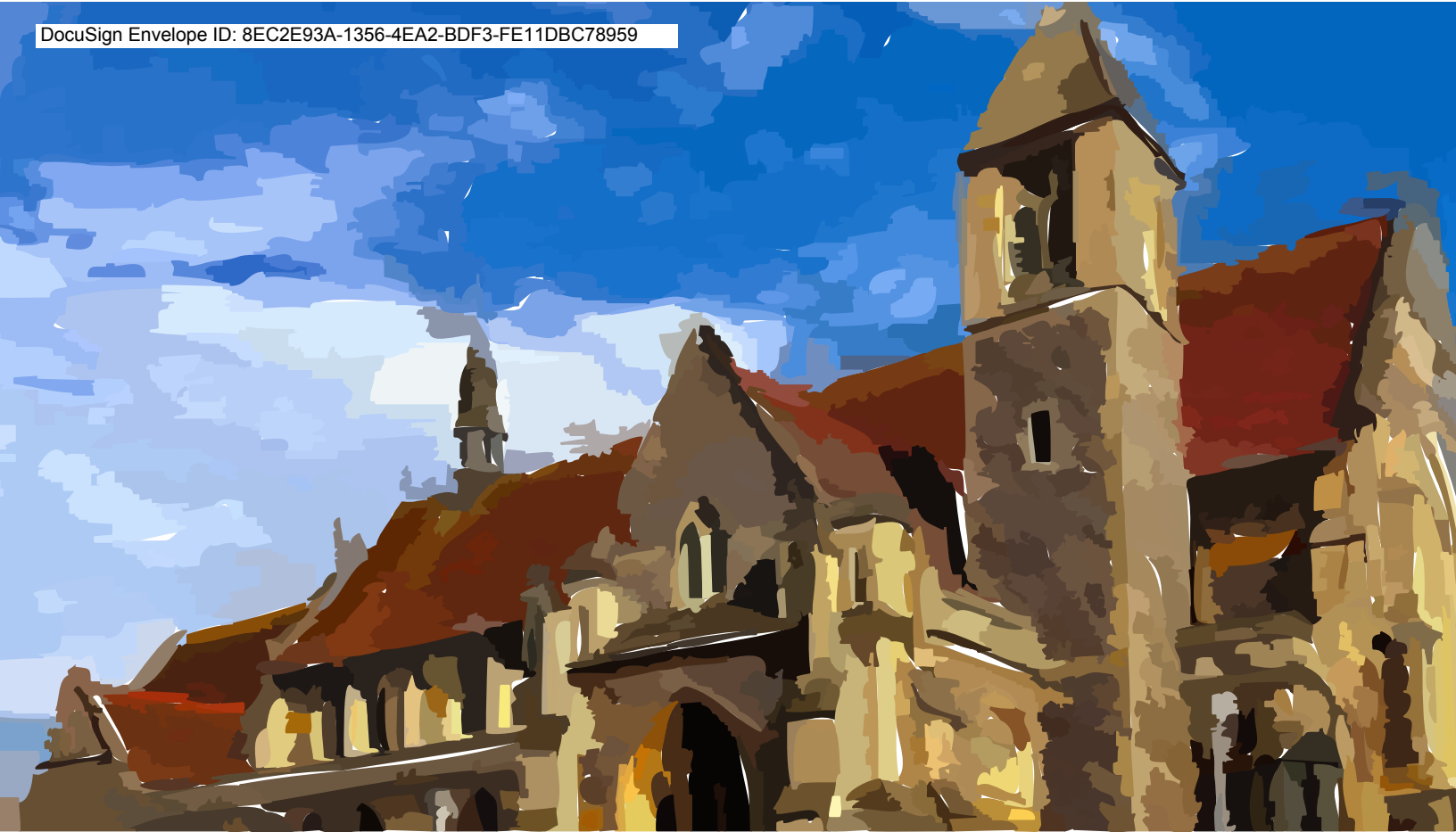
Richard Hill

Richard Hill, FCA
GRIFFIN STONE MOSCROP & CO
CHARTERED ACCOUNTANTS
21-27 Lamb's Conduit Street
London
WC1N 3GS

18/5/2023

Date.....

Accounts



St John's, Boscombe

**Annual Report and Accounts
Year Ended 31st December | 2021**

St John's Church, Boscombe

PCC Members

Rev Roy Khakhria (Incumbent), Chairman
Mrs Mary Garde, Warden
Dr Waribo Urum
Mrs Lucy Khakhria
Miss Rosemary Atkinson, Vice-chairman, Warden and Treasurer

Governing Document:

Parochial Church Council Powers Measure (1956) as Amended
and Church Representation Rules

Registered Charity Number:

1136723

Charity Principal Address:

The Parish Office
Selwyn Hall
Christchurch Road
Bournemouth
BH1 4AD

Accounts Prepared By:

Oliver Bliss

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ST JOHN'S CHURCH, BOSCOMBE
PCC MEMBERS' REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

The PCC members present their annual report together with the financial statements of St John's Church, Boscombe (the church) for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

a. Objectives and activities

The primary object of the PCC is the proclamation and promotion of the Gospel of our Lord Jesus Christ.

St John's PCC has the responsibility of co-operating with the incumbent, the Rev Roy Khakhria, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the church building, the Selwyn Hall on the church site in Christchurch Road, the St John's Centre at 26 Shelley Road and the house at 167 Southcote Road.

In 2021 the Covid19 pandemic and the UK Government restrictions limited the range of activities in the first part of the year. From May 2021, we started having fortnightly in-person services at the church. By September 2021, we were able to meet weekly. Pre-recorded audio services are sent out by email and on CDs to allow members to worship at home. The Sunday School, which normally meets regularly during Sunday morning services has met instead, during the winter months, by ZOOM.

In previous years the PCC has provided facilities for the local community in its buildings, which were used by a range of organisations. Since March 2020, because of the pandemic, the PCC has not been able to safely let out the building. Community use has been limited to the National Blood Service who have the necessary expertise for safe operation.

The church is heavily dependent on volunteers to achieve its aims. During 2021 there were no members of staff employed by the PCC. Some work, such as gardening and cleaning, was contracted out.

b. Public benefit statement

In producing their assessment of the benefit to the public provided by the charity, the PCC confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit and in particular, the specific guidance on the advancement of religion for the public benefit.

Achievements and performance

a. Review of activities

During 2021 St John's continued its ministry of Biblical teaching and living out the Gospel. The aim of the PCC is for St John's to be Christ centred, grounded in the word of God and 'rooted and built up in Christ'.

With the enforced closure of our buildings since March 2020 due to the pandemic, we have had to significantly adapt our ministry compared to what was envisaged at the beginning of 2020. Our vicar has continued to expound and teach the Bible aided by visiting speakers from time to time. A substantial part of the preaching has necessarily taken the form of audio recordings for “services at home”. The Sunday services have been recorded and then sent out to members and friends by email or on CDs. We have been able to distribute our services to more people as there have been more requests for our recordings, and as people have shared services with friends and family.

The Sunday school has been conducted on ZOOM over winter. We have not been able to meet midweek, but we did host some scaled down summer missions for the United Beach Mission and Christian Answer.

Much of the work of the PCC in 2021 has necessarily been carried out remotely using email and other on-line software for producing the accounts. Parish office activities have been delegated to various volunteers for them to carry out from home.

We are continuing to pursue the insurance claim for the damage to the St John’s Centre in February 2018 and the associated loss of income.

The Church Electoral Roll was revised prior to the Annual Parochial Church Meeting (APCM), which had to be delayed until October. There were 47 (2020 - 48) members on the Church Electoral Roll. All those who regularly attend our services are encouraged to register on the Electoral Roll.

Financial review

a. Review

The PCC’s funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are setup. Unrestricted funds can be used for any of the purposes of the PCC.

Restricted funds

Selwyn Hall Fund

This fund was set up to pay for the rebuilding of the Selwyn Hall in 1999. The outstanding balance is used to fund any renovation work required on the Selwyn Hall.

Doris Sherrington Memorial Fund

This fund arose from a bequest to pay for external repairs to the church buildings.

Parish Nursing Fund

This fund was set up to receive donations and grants and pay for the equipment and expenses for the Parish Nurse.

Organ Fund

This fund was set up in 2007 to hold money collected for repairs to the organ. it also holds a sum of money for a new Lectern from the legacy of David Dorey.

Vicarage Maintenance Fund

This fund holds money given for maintenance work at the Vicarage.

Unrestricted funds

General Fund

This is the main fund into which income is paid and which pays the costs of running the church, Income is from freewill offerings of the congregation, including tax recovered on gift aided giving and the Gift Aid Small Donations Scheme, and rental income from the church, Selwyn Hall and St John’s Centre.

Total income for the General Fund during 2021 was £33,436 as shown in note 15 to the financial statements.

£46,711 of expenditure was charged to the General Fund to provide the ministry of St John's.

Overall Income was about £3,700 less than in 2020. Total 2021 expenditure was about £9,500 less than in 2020, due mostly to the reduced use of our buildings during the pandemic.

We have incurred a large deficit to the General Fund, due to a loss of income from the Sunday offertory and hall hire. Furthermore, there is still no income from the St John's Centre.

Payments included our contribution to the Common Mission Fund, to which we paid the full amount requested of £10,484. The Common Mission Fund is paid to the diocese as a contribution towards clergy stipends and housing, the training of ordinands and diocesan running costs.

£25,000 was transferred to the General Fund from the 167 Southcote Road fund and at 31 December 2021 there was a cumulative deficit of £3,330 being carried forward on the General Fund.

Parent and Toddler Group Fund

The Parent and Toddler Group did not operate in 2021.

Bookstall Fund

The bookstall did not operate during 2021 other than giving away gospels for free.

167 Southcote Road Fund

Income and expenditure related to the house managed by the PCC. The house continues to provide a steady income.

Legacy Fund

Set up in 2017 to receive legacies left by past members of the church.

We thank the Lord for all His provision for our church and pray that He will multiply the resources available to enable our gospel ministry to continue in Boscombe.

b. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves policy

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately three months of unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £16,940 (2020 - £18,550) on the unrestricted funds (excluding the Legacy Fund) at the year-end represents approximately 18 weeks expenditure.

d. Material investments policy

It is the PCC's policy to invest funds not immediately required in the CBF Church of England Deposit Fund or Lloyds Bank Fixed Rate Accounts which pay a small rate of interest in the current financial climate.

Structure, governance and management

a. Constitution

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission, (Charity Number 1136723).

b. Method of appointment of church wardens and PCC members

The method of appointment of church wardens and PCC members is set out in the Church Representation rules.

c. Organisational structure and decision making

The PCC conducted the business of the church by means of email correspondence. We 'met' in this way 8 times during the year

The PCC has a number of subcommittees that deal with various areas of church administration.

The Standing Committee has the power to transact the business of the council between meetings.

The Finance Committee administers the finances of the council. it ensures that proper financial controls are in place, sets budgets and monitors the day-to-day income and expenditure. it has power to agree expenditure up to an agreed limit. Major financial decisions are made by the full council, and the annual budget is approved by the full council.

The Buildings Committee oversees the maintenance and repair of the buildings for which the council is responsible. Work that requires major expenditure is discussed with the finance committee and a decision made by the full council.

Day-to-day management is carried out by the vicar supported by the wardens and volunteers.

d. Risk management

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

All buildings are fully insured. Important documents and valuables are kept in a fireproof safe. Minimal cash is held on the premises and Sunday collections are banked as soon as possible. Computer data is backed regularly, and copies of important computer records are held elsewhere. Child protection and vulnerable adult policies are in place, overseen by a safeguarding committee.

Plans for future periods

The church has been open for weekly services since September 2021 and the NewLife group meets on Sunday afternoons. Some of our members are still shielding, so we will continue to provide recordings of our services for them.

The hiring the Selwyn Hall

is proving difficult, as a number of our users are facing financial difficulties. We also need to find trusted volunteers to manage the building for potential hires.

The PCC will review progress against the Parish Mission Action Plan (Pmap) and update it. We will use this as part of our mission strategy in 2022.

As we face these challenges, we are confident that God will prove to be faithful to His church, as we continue to serve Him in Boscombe.

PCC members' responsibilities statement

The PCC members are responsible for preparing the PCC members' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that period. In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC members are responsible for keeping proper accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on-line by the PCC members via electronic mail and is signed on their behalf by:



Rev Roy Khakhria (incumbent), Chairman

Date: 13th May 2022

Statement of Financial Activities

For the Year Ended 31 December 2021

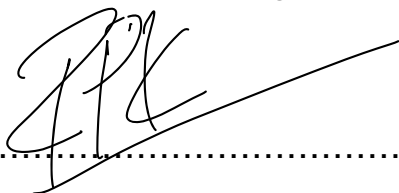
	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and Legacies	2	30,341	150	30,491	30,158
Charitable Activities	2	199	-	199	583
Other Trading Activities	2	16,750	-	16,750	21,095
Investments	2	151	9	160	612
Other	2	1,146	-	1,146	-
Total Income		48,587	159	48,746	52,448
Expenditure					
Raising Funds	4	3,295	-	3,295	5,859
Charitable Activities	5-9	47,372	-	47,372	54,356
Total Expenditure		50,667	-	50,667	60,215
Net Income (Expenditure)		(2,080)	159	(1,921)	(7,767)
Net Movement in Funds		(2,080)	159	(1,921)	(7,767)
Reconciliation of Funds					
	14-15				
Total Funds Brought Forward		75,969	48,504	124,473	132,240
Total Funds Carried Forward		73,889	48,663	122,552	124,473

Balance Sheet

At 31 December 2021

	Note	£	2021 £	2020 £
Fixed Assets				
Tangible Assets	12		203	795
Current Assets				
Stocks	13	50		90
Debtors	10	4,796		9,848
Investments	9	31,818		31,701
Cash in Bank and in hand		89,394		88,887
Total Current Assets			126,058	130,526
Liabilities				
Creditors: Amounts falling due within one year	11	(3,709)		(6,848)
Net Current Assets			122,349	123,678
Net Assets			<u>122,552</u>	<u>124,473</u>
The Funds of the Charity	14-15			
Unrestricted Funds			74,510	75,969
Restricted Funds			48,042	48,504
Total Funds			<u>122,552</u>	<u>124,473</u>

The financial statements were approved and authorised for issue by the PCC members and signed on their behalf by:



Rev'd Roy Khakhria (incumbent), Chairman

Notes to the Financial Statements

For the Year Ended 31 December 2021

1. Accounting Policies

General Information

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission. The registered charity number and address of the charity is given in the charity information on page 1.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St John's Church, Boscombe is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Designated funds comprise unrestricted funds that have been set aside by the PCC members and earmarked for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

*Notes to the Financial Statements - Continued***Expenditure and Liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised. They are valued at cost price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year

Investments

Current asset investments comprise term deposit bank accounts with a maturity of over three months from the date of acquisition or opening of the deposit or similar account.

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial Instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the Financial Statements - Continued

2. Analysis of Income

	2021			2020		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Donations and Legacies						
Freewill Offerings	24,833	120	24,953	20,100	120	20,220
Tax Recoverable - Gift Aid	5,008	30	5,038	4,338	-	4,338
Grants	500	-	500	5,600	-	5,600
	30,341	150	30,491	30,038	120	30,158
Charitable Activities						
Fees (Weddings, Funerals)	199	-	199	583	-	583
Other Trading Activities						
Selwyn Hall Income	1,750	-	1,750	6,095	-	6,095
Income from property	15,000	-	15,000	15,000	-	15,000
	16,750	-	16,750	21,095	-	21,095
Investments						
Interest	151	9	160	265	347	612
Other Income						
Irrecoverable Unreconciled Bank Difference	876	9	885	-	-	-
Creditor allocated in error	270	-	270	-	-	-
	1,146	-	1,146	-	-	-
Total	48,587	159	48,746	51,981	467	52,448

3. Donated Goods, Facilities and Services

	2021 £	2020 £
Donated Goods	-	-
Donated Facilities	-	-
Number of Unpaid General Volunteers	2021	2020
Church Services - Hospitality and Operations	6	6
Church Services - Discipleship and Outreach	3	3
Financial Bookkeepers	2	1
	11	10

Notes to the Financial Statements - Continued

4. Analysis of Expenditure on Raising Funds

		2021				2020			
		Activities	Grant	Support	Total	Activities	Grant	Support	Total
		Undertaken	Funding of	Costs		Undertaken	Funding of	Costs	
		Directly	Activities			Directly	Activities		
Note		£	£	£	£	£	£	£	£
167 Southcote Road									
	Taxes and Management Fees	2,128	-	-	2,128	2,467	-	-	2,467
	Insurance	303	-	-	303	281	-	-	281
	Repairs and Maintenance	864	-	-	864	3,111	-	-	3,111
		3,295	-	-	3,295	5,859	-	-	5,859

Notes to the Financial Statements - Continued

5. Analysis of Expenditure on Charitable Activities

	Note	2021				2020			
		Activities	Grant	Support	Total	Activities	Grant	Support	Total
		Undertaken	Funding of			Costs	Costs		
Directly	Activities	Costs	£	£	£	£	£	£	
Mission & Ministry									
Discipleship and Outreach		93	-	-	93	2,477	-	609	3,086
Hospitality and Supplies		549	-	-	549	666	-	-	666
Grants Payable - Individuals	8	-	40	-	40	-	-	-	-
Parish Nurse Fund - Nurse Expenses	8	-	621	-	621	-	892	-	892
Diocesan Fees		208	-	-	208	338	-	-	338
Common Mission Fund (Parish Share)		10,484	-	-	10,484	11,533	-	-	11,533
Bookstall Stock - Books Distributed	13	40	-	-	40	139	-	-	139
Mileage and Travel		492	-	-	492	612	-	-	612
Training and Conferences		639	-	-	639	1,383	-	-	1,383
		12,505	661	-	13,166	17,148	892	609	18,649
Property, Management and Administration									
Church Building - Repairs, Upkeep, Minor Furnishings		2,075	-	-	2,075	3,408	-	-	3,408
Selwyn Hall - Repairs, Upkeep, Minor Furnishings		270	-	-	270	334	-	-	334
St. Johns Centre - Repairs, Upkeep, Minor Furnishings		726	-	-	726	420	-	-	420
Vicarage - Maintenance		357	-	-	357	254	-	-	254
Church Building - Bills, Utilities & Security		7,681	-	-	7,681	7,112	-	-	7,112
Selwyn Hall - Bills, Utilities & Security		3,267	-	-	3,267	4,606	-	-	4,606
St. John's Centre - Bills and Utilities		1,302	-	-	1,302	1,056	-	-	1,056
Vicarage & Clergy - Bills and Utilities		1,062	-	-	1,062	1,263	-	-	1,263
Insurance		11,705	-	-	11,705	11,651	-	-	11,651
IT, Media and Music		1,608	-	-	1,608	645	-	-	645
Bank Charges		-	-	96	96	-	-	97	97
Depreciation Charges	12	592	-	-	592	1,104	-	-	1,104
Administrative and Technical Contractor Staff Costs		673	-	-	673	-	-	810	810
Office Expenses and Postage		-	-	837	837	-	-	173	173
Other Administration Expenditure		-	-	55	55	-	-	914	914
Church Accounting Software		-	-	300	300	-	-	300	300
GSM & Co. Accounting and Independent Examination	7	-	-	1,600	1,600	-	-	1,560	1,560
		31,318	-	2,888	34,206	31,853	-	3,854	35,707
		43,823	661	2,888	47,372	49,001	892	4,463	54,356

*Notes to the Financial Statements - Continued***6. Trustee Expenses**

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: **ministry, administrative and subsistence** causes, exclusively and necessary for fulfilling the charity objects

1 Trustee was paid expenses in the financial year ended 31 December 2021

1 Trustee was paid expenses in the financial year ended 31 December 2020

	2021	2020
	£	£
Trustee Expenses		
Telephone and Broadband	1,062	1,263
Hospitality and Supplies	212	151
IT, Media and Music	695	217
Discipleship and Outreach	5	79
Office Expenses and Postage	199	186
Training and Conferences	639	640
Mileage and Travel	492	680
Other Subsistence	-	55
	<u>3,304</u>	<u>3,271</u>

*Notes to the Financial Statements - Continued***7. Independent Examiner's Remuneration**

	2021	2020
	£	£
GSM & Co. Accounting and Independent Examination	<u>1,600</u>	<u>1,560</u>

8. Grant-making Activities

	2021	2020
	£	£
Grants made to Individuals		
Resourcing mission and ministry in accordance with the Charity Objects:		
Parish Nurse Fund:		
Parish Nurse Expenditure	621	892
Hardship	<u>40</u>	<u>-</u>
	661	892

9. Current Asset Investments

	2021	2020
	£	£
Term Deposit Bank Accounts	<u>31,818</u>	<u>31,701</u>

*Notes to the Financial Statements - Continued***10. Debtors**

	2021	2020
	£	£
Prepayments and Accrued Income		
St. John's Centre - Water	389	414
	<u>389</u>	<u>414</u>
Other Debtors		
Undeposited Offerings	-	5,000
Tax Recoverable - Gift Aid	4,407	4,323
Christmas Collection	-	111
	<u>4,407</u>	<u>9,434</u>
Total	<u><u>4,796</u></u>	<u><u>9,848</u></u>

11. Creditors

	2021	2020
	£	£
Accruals and Deferred Income		
Accrued Utilities - Gas	762	-
Accrued Utilities - Water and Sewerage	293	-
	<u>1,055</u>	-
Other Creditors		
Independent Examination	1,600	1,620
Church Building Repairs and Upkeep	1,054	-
Clergy Expenses	-	3,253
Shepherds Conference California	-	1,060
Diocesan Fees	-	338
Agency Collections	-	270
Wallbridge	-	174
Church Times	-	93
Books for Distribution	-	40
	<u>2,654</u>	<u>6,848</u>
Total	<u><u>3,709</u></u>	<u><u>6,848</u></u>

12. Fixed Assets

	Fixtures, Fittings and Equipment		
	Selwyn Hall	Church Building and General Ministry	Total
	£	£	£
Cost or Valuation			
At 1 January 2021	7,248	2,416	9,664
Additions	-	-	-
Disposals	(1,529)	-	(1,529)
Revaluations	-	-	-
Transfers	-	-	-
At 31 December 2021	5,719	2,416	8,135
Depreciation and Impairments			
At 1 January 2021	7,068	1,801	8,869
Disposals	(1,529)	-	(1,529)
Depreciation	180	412	592
Impairment	-	-	-
Transfers	-	-	-
At 31 December 2021	5,719	2,213	7,932
Net Book Value at 1 January 2021	180	615	795
Net Book Value at 31 December 2021	-	203	203

*Notes to the Financial Statements - Continued***13. Stocks**

	Bookstall Stock		Donated Bookstall Goods	
	For Distribution	For Resale	For Distribution	For Resale
	£	£	£	£
Charitable Activities				
Opening	90	-	-	-
Added in Period	-	-	-	-
Expensed in Period	40		-	-
Impaired	-		-	-
Closing	50	-	-	-
Total Stocks at 1 January 2021	90	-	-	-
Total Stocks at 31 December 2021	50	-	-	-

*Notes to the Financial Statements - Continued***14. Summary of the assets and liabilities of each category of fund**

	2021			2020		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Tangible Fixed Assets	203	-	203	615	180	795
Stocks	50	-	50	90	-	90
Current Assets	73,200	48,012	121,212	72,264	48,324	120,588
Debtors	4,766	30	4,796	9,848	-	9,848
Creditors: Amounts falling due within one year	(3,709)	-	(3,709)	(6,848)	-	(6,848)
	74,510	48,042	122,552	75,969	48,504	124,473

*Notes to the Financial Statements - Continued***15. Movement in Funds**

	Fund Balances Brought Forward	Income	Expenditure	Net Transfers	Fund Balances Carried Forward
	£	£	£	£	£
Unrestricted Funds					
General Fund	(15,055)	33,436	(46,711)	25,000	(3,330)
Parent and Toddler Group Fund	314	-	-	-	314
Bookstall	90	-	(40)	-	50
167 Southcote Road Fund	33,201	15,000	(3,295)	(25,000)	19,906
Legacy Fund	57,419	151	-	-	57,570
	75,969	48,587	(50,046)	-	74,510
Restricted Funds					
Selwyn Hall Fund	2,279	1	-	-	2,280
Doris Sherrington Memorial Fund	42,363	7	-	-	42,370
Parish Nurse Fund	1,596	150	(621)	-	1,125
Organ Fund	1,371	1	-	-	1,372
Vicarage Refurbishment Fund	895	-	-	-	895
	48,504	159	(621)	-	48,042
Total Funds	124,473	48,746	(50,667)	-	122,552

Notes to the Financial Statements - Continued

16. Related Party Transactions

Income from donations and legacies includes £8,750 (2020 - £7,000) received from PCC members.

Payments totalling £673 (2020 - £810) were paid to the sons of one of the PCC members for administrative and technical support services provided during the year.

Independent Examiner's Report to the PCC members of St John's Church, Boscombe

I report on the financial statements of the church for the year ended 31 December 2021.

This report is made solely to the church's PCC members, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the PCC members those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the church has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Hill

Richard Hill, FCA
GRIFFIN STONE MOSCROP & CO
CHARTERED ACCOUNTANTS
21-27 Lamb's Conduit Street
London
WC1N 3GS

13/5/2022
Date.....

Accounts

ST JOHN'S CHURCH, BOSCOMBE

PCC MEMBERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ST JOHN'S CHURCH, BOSCOMBE
PCC MEMBERS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The PCC members present their annual report together with the financial statements of St John's Church, Boscombe (the church) for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

a. Objectives and activities

The primary object of the PCC is the proclamation and promotion of the Gospel of our Lord Jesus Christ.

St John's PCC has the responsibility of co-operating with the incumbent, the Rev Roy Khakhria, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It is also responsible for the maintenance of the church building, the Selwyn Hall on the church site in Christchurch Road, the St John's Centre at 26 Shelley Road and the house at 167 Southcote Road.

In 2020 the Covid19 pandemic and the UK Government restrictions have limited the range of activities available. Since 23 March 2020, it has only been possible for a limited number of church members to meet in church on certain Sundays. Pre-recorded audio services have been sent out by email and on CDs to allow members to worship at home. The Sunday School, which normally meets regularly during Sunday morning services has met instead, during the Summer months, by ZOOM.

In previous years the PCC has provided facilities for the local community in its buildings, which were used by a range of organisations. Since March 2020, because of the pandemic, the PCC has not been able to safely let out the building. Community use has been limited to the National Blood Service who have the necessary expertise for safe operation.

The church is heavily dependent on volunteers to achieve its aims. During 2020 there were no members of staff employed by the PCC. Some work, such as gardening and cleaning, was contracted out.

b. Public benefit statement

In producing their assessment of the benefit to the public provided by the charity, the PCC confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit and in particular, the specific guidance on the advancement of religion for the public benefit.

Achievements and performance

a. Review of activities

During 2020 St John's continued its ministry of Biblical teaching and living out the Gospel. The aim of the PCC is for St John's to be Christ centred, grounded in the word of God and 'rooted and built up in Christ'.

With the enforced closure of our buildings since March 2020 due to the pandemic, we have had to significantly adapt our ministry compared to what was envisaged at the beginning of 2020. Our vicar has continued to expound and teach the Bible aided by visiting speakers from time to time. Much of this preaching has necessarily taken the form of audio recordings for “services at home”. The Sunday services have been recorded and then sent out to members and friends by email or on CDs. We have been able to distribute our services to more people as there have been more requests for our recordings, and as people have shared services with friends and family.

The Sunday school has been conducted on ZOOM over the Summer months. We have not been able to meet midweek, nor host our Summer mission teams or hire out the Selwyn Hall, except to the NHS Blood Unit.

Since September, we have been able to resume services in the church building on an intermittent basis, abiding by social distancing as well as track and trace guidelines. The opportunity to meet in person has been much appreciated, whenever this was possible. Several of our members are still shielding and unable to attend. However, everyone still receives a recording of the readings and the sermon. We continue to send out recorded services on the Sundays when we do not meet in person.

Much of the work of the PCC in 2020 has necessarily been carried out remotely using email and other on-line software for producing the accounts. Parish office activities have been delegated to various volunteers for them to carry out from home.

We are continuing to pursue the insurance claim for the damage to the St John’s Centre in February 2018 and the associated loss of income.

The Church Electoral Roll was revised prior to the Annual Parochial Church Meeting (APCM), which had to be delayed until October. There were 48 (2019 - 44) members on the Church Electoral Roll. All those who regularly attend our services are encouraged to register on the Electoral Roll.

Financial review

a. Review

The PCC’s funds are divided into restricted and unrestricted funds. Restricted funds can only be used for the purpose for which they are setup. Unrestricted funds can be used for any of the purposes of the PCC.

Restricted funds

Selwyn Hall Fund

This fund was set up to pay for the rebuilding of the Selwyn Hall in 1999. The outstanding balance is used to fund any renovation work required on the Selwyn Hall.

Doris Sherrington Memorial Fund

This fund arose from a bequest to pay for external repairs to the church buildings.

Parish Nursing Fund

This fund was set up to receive donations and grants and pay for the equipment and expenses for the Parish Nurse.

Organ Fund

This fund was set up in 2007 to hold money collected for repairs to the organ. it also holds a sum of money for a new Lectern from the legacy of David Dorey.

Vicarage Maintenance Fund

This fund holds money given for maintenance work at the Vicarage.

Unrestricted funds

General Fund

This is the main fund into which income is paid and which pays the costs of running the church, Income is from freewill offerings of the congregation, including tax recovered on gift aided giving and the Gift Aid Small Donations Scheme, and rental income from the church, Selwyn Hall and St John's Centre.

Total income for the General Fund during 2020 was £36,628 as shown in note 12 to the financial statements.

£53,535 of expenditure was charged to the General Fund to provide the ministry of St John's.

Overall Income was about £8,500 less than in 2019. Total 2020 expenditure was about £17,000 less than in 2019, due mostly to the reduced use of our buildings during the pandemic.

We have incurred a large deficit to the General Fund, due to a loss of income from the Sunday offertory and hall hire. We have also incurred extra costs for PPE, ramps and screens to comply with government guidelines. Furthermore, there is still no income from the St John's Centre.

Payments included our contribution to the Common Mission Fund, to which we paid the full amount requested of £11,533. The Common Mission Fund is paid to the diocese to cover clergy stipends and housing, the training of ordinands and diocesan running costs.

The General Fund ended the year with a cumulative deficit of £15,055.

Parent and Toddler Group Fund

The Parent and Toddler Group did not operate in 2020.

Bookstall Fund

This fund receives income from sales and purchases books for the bookstall in the church.

167 Southcote Road Fund

Income and expenditure related to the house managed by the PCC. The house continues to provide a steady income.

Legacy Fund

Set up in 2017 to receive legacies left by past members of the church.

We thank the Lord for all His provision for our church and pray that He will multiply the resources available to enable our gospel ministry to continue in Boscombe.

b. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the church has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Reserves policy

It is PCC policy to maintain a balance on unrestricted funds, which equates to approximately three months of unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £18,550 (2019 - £28,530) on the unrestricted funds (excluding the Legacy Fund) at the year-end represents approximately 16 weeks expenditure.

d. Material investments policy

It is the PCC's policy to invest funds not immediately required in the CBF Church of England Deposit Fund or Lloyds Bank Fixed Rate Accounts which pay a small rate of interest in the current financial climate.

Structure, governance and management

a. Constitution

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission, (Charity Number 1136723).

b. Method of appointment of church wardens and PCC members

The method of appointment of church wardens and PCC members is set out in the Church Representation rules.

c. Organisational structure and decision making

The PCC conducted the business of the church by means of email correspondence. We 'met' in this way 10 times during the year

The PCC has a number of subcommittees that deal with various areas of church administration.

The Standing Committee has the power to transact the business of the council between meetings.

The Finance Committee administers the finances of the council. It ensures that proper financial controls are in place, sets budgets and monitors the day-to-day income and expenditure. It has power to agree expenditure up to an agreed limit. Major financial decisions are made by the full council, and the annual budget is approved by the full council.

The Buildings Committee oversees the maintenance and repair of the buildings for which the council is responsible. Work that requires major expenditure is discussed with the finance committee and a decision made by the full council.

Day-to-day management is carried out by the vicar supported by the wardens and volunteers.

d. Risk management

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

All buildings are fully insured. Important documents and valuables are kept in a fireproof safe. Minimal cash is held on the premises and Sunday collections are banked as soon as possible. Computer data is backed regularly, and copies of important computer records are held elsewhere. Child protection and vulnerable adult policies are in place, overseen by a safeguarding committee.

Plans for future periods

We hope to open up the church for weekly in-person services very soon and then develop our midweek meetings. We anticipate that some of our members will take time to come out from shielding, so we will continue to provide recordings for them.

We also anticipate that hiring the hall will be difficult, as a number of our users are facing financial difficulties themselves.

The PCC will review progress against the Parish Mission Action Plan (Pmap) and update it. We will use this as part of our mission strategy in 2021.

As we face these challenges, we are confident that God will prove to be faithful to His church, as we continue to serve Him in Boscombe.

PCC members' responsibilities statement

The PCC members are responsible for preparing the PCC members' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the PCC members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources of the church for that period. In preparing these financial statements, the PCC members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The PCC members are responsible for keeping proper accounting records that are sufficient to show and explain the church's transactions and disclose with reasonable accuracy at any time the financial position of the church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on-line by the PCC members via electronic mail on 10 May 2021 and is signed on their behalf by:

Rev Roy Khakhria (incumbent), Chairman

ST JOHN'S CHURCH, BOSCOMBE

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ST JOHN'S CHURCH, BOSCOMBE

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHURCH, ITS PCC MEMBERS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

PCC members	Rev Roy Khakhria (incumbent), Chairman Mrs Mary Garde, Warden Dr Waribo Urum Mrs Lucy Khakhria Miss Rosemary Atkinson, Vice-chairman, Warden and Treasurer
Charity registered number	1136723
Principal office	The Parish Office Selwyn Hall Christchurch Road Bournemouth BH1 4AD
Accountants	Griffin Stone Moscrop & Co Chartered Accountants 21-27 Lamb's Conduit Street London WC1N 3GS
Bankers	Lloyds Bank plc 45 Old Christchurch Road Bournemouth BH1 1ED

ST JOHN'S CHURCH, BOSCOMBE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the PCC members of St John's Church, Boscombe ('the church')

I report to the charity PCC members on my examination of the accounts of the church for the year ended 31 December 2020.

This report is made solely to the church's PCC members, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the church's PCC members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the church's PCC members as a body, for my work or for this report.

Responsibilities and basis of report

As the PCC members of the church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the church has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the church as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 10 May 2021

Richard Hill

FCA

Griffin Stone Moscrop & Co

Chartered Accountants

21-27 Lamb's Conduit Street

London

WC1N 3GS

ST JOHN'S CHURCH, BOSCOMBE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	120	30,038	30,158	25,538
Charitable activities		-	583	583	1,443
Property and fundraising	3	-	21,095	21,095	33,203
Investments	4	347	265	612	794
Total income		467	51,981	52,448	60,978
Expenditure on:					
Charitable activities	5	497	59,718	60,215	77,384
Total expenditure		497	59,718	60,215	77,384
Net expenditure		(30)	(7,737)	(7,767)	(16,406)
Transfers between funds	12	2,000	(2,000)	-	-
Net movement in funds		1,970	(9,737)	(7,767)	(16,406)
Reconciliation of funds:					
Total funds brought forward		46,534	85,706	132,240	148,646
Net movement in funds		1,970	(9,737)	(7,767)	(16,406)
Total funds carried forward		48,504	75,969	124,473	132,240

The notes on pages 5 to 18 form part of these financial statements.

ST JOHN'S CHURCH, BOSCOMBE

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	7	795	1,898
		795	1,898
Current assets			
Stocks	8	90	229
Debtors	9	9,848	7,124
Investments	10	31,701	31,422
Cash at bank and in hand		88,887	98,753
		130,526	137,528
Creditors: amounts falling due within one year	11	(6,848)	(7,186)
Net current assets		123,678	130,342
Total assets less current liabilities		124,473	132,240
Net assets excluding pension asset		124,473	132,240
Total net assets		124,473	132,240
Charity funds			
Restricted funds	12	48,504	46,534
Unrestricted funds	12	75,969	85,706
Total funds		124,473	132,240

The financial statements were approved and authorised for issue by the PCC members and signed on their behalf by:

.....
Rev Roy Khakhria (incumbent), Chairman

Date: 10 May 2021

The notes on pages 5 to 18 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St John's Church, Boscombe meets the definition of a public benefit entity under FRS 102.

1.2 Legal form

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission (charity number 1136723).

1.3 Income

All income is recognised once the church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the church has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the church, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the church's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the church; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Equipment	- 3 years straight line
-----------	-------------------------

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of financial activities.

1.7 Investments

Current asset investments comprise term deposit bank accounts with a maturity of over three months from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

1.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the church anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.12 Financial instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC members in furtherance of the general objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the PCC members for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the church for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies (continued)

1.14 Judgements in applying accounting policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates but are unlikely to be material.

2. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations	120	20,100	20,220
Grants	-	5,600	5,600
Government grants	-	-	-
Income tax recoverable on donations	-	4,338	4,338
	<u>120</u>	<u>30,038</u>	<u>30,158</u>
	<u><u>120</u></u>	<u><u>30,038</u></u>	<u><u>30,158</u></u>
	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	-	29,278	29,278
Grants	966	1,422	2,388
Government grants	(12,626)	-	(12,626)
Income tax recoverable on donations	30	6,468	6,498
	<u>(11,630)</u>	<u>37,168</u>	<u>25,538</u>
	<u><u>(11,630)</u></u>	<u><u>37,168</u></u>	<u><u>25,538</u></u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from property and fundraising

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £
Selwyn Hall income	6,095	6,095
167 rent received	15,000	15,000
	21,095	21,095
	21,095	21,095

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Selwyn Hall income	17,995	17,995
167 rent received	15,208	15,208
	33,203	33,203
	33,203	33,203

4. Investment income

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest receivable	347	265	612
	347	265	612

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Bank interest receivable	339	455	794
	339	455	794

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
The Ministry	497	4,997	5,494
Building expenses	-	33,930	33,930
Administration costs	-	6,286	6,286
Church events and other activities	-	679	679
Payments outside the parish	-	12,266	12,266
Independent examination costs	-	1,560	1,560
	<u>497</u>	<u>59,718</u>	<u>60,215</u>
	<u><u>497</u></u>	<u><u>59,718</u></u>	<u><u>60,215</u></u>
	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
The Ministry	1,481	14,621	16,102
Building expenses	5,005	32,040	37,045
Administration costs	-	9,422	9,422
Church events and other activities	-	147	147
Payments outside the parish	-	12,133	12,133
Independent examination costs	-	1,680	1,680
Legal and professional fees	-	855	855
	<u>6,486</u>	<u>70,898</u>	<u>77,384</u>
	<u><u>6,486</u></u>	<u><u>70,898</u></u>	<u><u>77,384</u></u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £
The Ministry	5,494	-	-	5,494
Building expenses	33,930	-	-	33,930
Administration costs	-	-	6,286	6,286
Church events and other activities	108	-	571	679
Payments outside the parish	11,871	395	-	12,266
Independent examination costs	-	-	1,560	1,560
	<u>51,403</u>	<u>395</u>	<u>8,417</u>	<u>60,215</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Grant funding of activities 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
The Ministry	16,102	-	-	16,102
Building expenses	37,045	-	-	37,045
Administration costs	-	-	9,422	9,422
Church events and other activities	147	-	-	147
Payments outside the parish	11,538	595	-	12,133
Independent examination costs	-	-	1,680	1,680
Legal and professional fees	-	-	855	855
	<u>64,832</u>	<u>595</u>	<u>11,957</u>	<u>77,384</u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	The Ministry 2020 £	Building expenses 2020 £	Administrati on costs 2020 £	Church events and other activities 2020 £	Total funds 2020 £
Clergy expenses	1,397	-	-	-	1,397
Clergy mileage	612	-	-	-	612
Clergy telephone	1,263	-	-	-	1,263
Guest expenses	60	-	-	-	60
Music	645	-	-	-	645
Vicar's assistant	758	-	-	-	758
Other ministry expenses	72	-	108	-	180
Church running costs	-	20,086	-	-	20,086
Selwyn Hall running costs	-	4,942	-	-	4,942
St John's Centre running costs	-	2,790	-	-	2,790
167 running and management costs	-	5,859	-	-	5,859
Vicarage maintenance	-	254	-	-	254
Common mission fund	-	-	-	11,533	11,533
Posters and publicity	190	-	-	-	190
Parish nurse equipment & expenditure	497	-	-	-	497
Fees payable to diocese	-	-	-	338	338
	<u>5,494</u>	<u>33,931</u>	<u>108</u>	<u>11,871</u>	<u>51,404</u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>The Ministry</i> 2019 £	<i>Building</i> <i>expenses</i> 2019 £	<i>Administratio</i> <i>n costs</i> 2019 £	<i>Church</i> <i>events and</i> <i>other</i> <i>activities</i> 2019 £	<i>Total</i> <i>funds</i> 2019 £
Clergy expenses	4,919	-	-	-	4,919
Clergy mileage	1,593	-	-	-	1,593
Clergy telephone	1,666	-	-	-	1,666
Guest expenses	200	-	-	-	200
Music	2,098	-	-	-	2,098
Vicar's assistant	1,569	-	-	-	1,569
Other ministry expenses	1,763	-	147	-	1,910
Church running costs	-	24,007	-	-	24,007
Selwyn Hall running costs	-	7,683	-	-	7,683
St John's Centre running costs	-	2,004	-	-	2,004
167 running and management costs	-	2,683	-	-	2,683
Vicarage maintenance	-	668	-	-	668
Common mission fund	-	-	-	11,243	11,243
Posters and publicity	813	-	-	-	813
Parish nurse equipment & expenditure	1,481	-	-	-	1,481
Fees payable to diocese	-	-	-	295	295
	<u>16,102</u>	<u>37,045</u>	<u>147</u>	<u>11,538</u>	<u>64,832</u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Tangible fixed assets

	Other fixed assets £
Cost or valuation	
At 1 January 2020	54,898
At 31 December 2020	54,898
Depreciation	
At 1 January 2020	53,000
Charge for the year	1,103
At 31 December 2020	54,103
Net book value	
At 31 December 2020	795
<i>At 31 December 2019</i>	1,898

8. Stocks

	2020 £	2019 £
Book stock	90	229

9. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	5,525	2,494
Tax recoverable	4,323	4,630
	9,848	7,124

ST JOHN'S CHURCH, BOSCOMBE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Current asset investments

	2020 £	2019 £
Term deposit bank accounts	<u>31,701</u>	<u>31,422</u>

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	270	302
Accruals and deferred income	6,578	6,884
	<u>6,848</u>	<u>7,186</u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Parent and Toddler Group	314	-	-	-	314
Bookstall	304	110	(324)	-	90
167 Southcote Road	32,060	15,000	(5,859)	(8,000)	33,201
Legacy	57,176	243	-	-	57,419
	<u>89,854</u>	<u>15,353</u>	<u>(6,183)</u>	<u>(8,000)</u>	<u>91,024</u>
General funds					
General Fund	(4,148)	36,628	(53,535)	6,000	(15,055)
	<u>85,706</u>	<u>51,981</u>	<u>(59,718)</u>	<u>(2,000)</u>	<u>75,969</u>
Restricted funds					
Selwyn Hall	2,270	9	-	-	2,279
Doris Sherrington Memorial	42,031	332	-	-	42,363
Parish Nurse	(27)	120	(497)	2,000	1,596
Organ	1,365	6	-	-	1,371
Vicarage	895	-	-	-	895
	<u>46,534</u>	<u>467</u>	<u>(497)</u>	<u>2,000</u>	<u>48,504</u>
Total of funds	<u><u>132,240</u></u>	<u><u>52,448</u></u>	<u><u>(60,215)</u></u>	<u><u>-</u></u>	<u><u>124,473</u></u>

ST JOHN'S CHURCH, BOSCOMBE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Designated funds	89,854	15,353	(6,183)	(8,000)	91,024
General funds	(4,148)	36,628	(53,535)	6,000	(15,055)
Restricted funds	46,534	467	(497)	2,000	48,504
	<u>132,240</u>	<u>52,448</u>	<u>(60,215)</u>	<u>-</u>	<u>124,473</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	795	795
Current assets	48,504	82,022	130,526
Creditors due within one year	-	(6,848)	(6,848)
Total	<u>48,504</u>	<u>75,969</u>	<u>124,473</u>

Analysis of net assets between funds - prior period

	<i>Endowment funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	1,898	-	-	1,898
Current assets	90,994	46,534	-	137,528
Creditors due within one year	(7,186)	-	-	(7,186)
Total	<u>85,706</u>	<u>46,534</u>	<u>-</u>	<u>132,240</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Related party transactions

Income from donations and legacies includes £7,100 (2019 - £7,410) received from PCC members.