

# St John's, Boscombe

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

# St John's Church, Boscombe

<b>PCC Members</b>	Rev Roy Khakhria (Incumbent), Chairman Mrs Mary Garde, Warden Dr Waribo Urum Mrs Lucy Khakhria Miss Rosemary Atkinson, Vice-chairman, Warden and Treasurer
<b>Governing Document:</b>	Parochial Church Council Powers Measure (1956) as Amended and Church Representation Rules
<b>Registered Charity Number:</b>	1136723
<b>Charity Principal Address:</b>	The Parish Office Selwyn Hall Christchurch Road Bournemouth BH1 4AD
<b>Accounts Prepared By:</b>	Oliver Bliss

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## **ST JOHN'S CHURCH, BOSCOMBE**

### **PCC MEMBERS' REPORT FOR THE YEAR ENDED 31<sup>st</sup> 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:

A handwritten signature in black ink, appearing to be 'R. Khakhria', written over a horizontal line.

Rev Roy Khakhria (incumbent), Chairman

Date: 13th May 2022



Statement of Financial Activities

For the Year Ended 31 December 2021

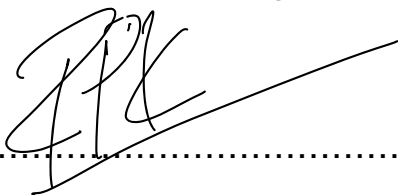
	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>Income</b>					
Donations and Legacies	2	30,341	150	30,491	30,158
Charitable Activities	2	199	-	199	583
Other Trading Activities	2	16,750	-	16,750	21,095
Investments	2	151	9	160	612
Other	2	1,146	-	1,146	-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

Balance Sheet

At 31 December 2021

			2021	2020
	Note	£	£	£
<b>Fixed Assets</b>				
Tangible Assets	12		203	795
<b>Current Assets</b>				
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
<b>Total Current Assets</b>			126,058	130,526
<b>Liabilities</b>				
Creditors: Amounts falling due within one year	11	(3,709)	(6,848)	
<b>Net Current Assets</b>			122,349	123,678
<b>Net Assets</b>			<u>122,552</u>	<u>124,473</u>
<b>The Funds of the Charity</b>	14-15			
Unrestricted Funds			74,510	75,969
Restricted Funds			48,042	48,504
<b>Total Funds</b>			<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	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
<b>Donations and Legacies</b>						
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
<b>Charitable Activities</b>						
Fees (Weddings, Funerals)	199	-	199	583	-	583
<b>Other Trading Activities</b>						
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
<b>Investments</b>						
Interest	151	9	160	265	347	612
<b>Other Income</b>						
Irrecoverable Unreconciled Bank Difference	876	9	885	-	-	-
Creditor allocated in error	270		270	-	-	-
	1,146	-	1,146	-	-	-
<b>Total</b>	<b>48,587</b>	<b>159</b>	<b>48,746</b>	<b>51,981</b>	<b>467</b>	<b>52,448</b>

3. Donated Goods, Facilities and Services

	2021	2020
	£	£
Donated Goods	-	-
Donated Facilities	-	-
<b>Number of Unpaid General Volunteers</b>	<b>2021</b>	<b>2020</b>
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**

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

## Notes to the Financial Statements - Continued

## 5. Analysis of Expenditure on Charitable Activities

2021					2020				
	Activities Undertaken Directly	Grant Funding of Activities	Support Costs	Total	Activities Undertaken Directly	Grant Funding of Activities	Support Costs	Total	
Note	£	£	£	£	£	£	£	£	
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
	£	£
<b>Trustee Expenses</b>		
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
	<b>3,304</b>	<b>3,271</b>



Notes to the Financial Statements - Continued

7. Independent Examiner's Remuneration

	2021	2020
	£	£
GSM & Co. Accounting and Independent Examination	1,600	1,560

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	40	-
	661	892

9. Current Asset Investments

	2021	2020
	£	£
Term Deposit Bank Accounts	31,818	31,701

Notes to the Financial Statements - Continued

10. Debtors

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

11. Creditors

	2021	2020
	£	£
<b>Accruals and Deferred Income</b>		
Accrued Utilities - Gas	762	-
Accrued Utilities - Water and Sewerage	293	-
	<b>1,055</b>	-
<b>Other Creditors</b>		
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
	<b>2,654</b>	<b>6,848</b>
<b>Total</b>	<b>3,709</b>	<b>6,848</b>

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	For	For	For
	Distribution	Resale	Distribution	Resale
	£	£	£	£
<b>Charitable Activities</b>				
Opening	90	-	-	-
Added in Period	-	-	-	-
Expensed in Period	40		-	-
Impaired	-		-	-
Closing	50	-	-	-
 Total Stocks at 1 January 2021	 90	 -	 -	 -
<b>Total Stocks at 31 December 2021</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

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

*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.....