

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.

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 - | 9,660 | - | (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. 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.
- b. Funds for rebuilding of Selwyn Hall in 1999. Outstanding balance used to fund any renovation work.
- c. 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.....