

**ST JOHN'S CHURCH, BOSCOMBE**

**PCC MEMBERS REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2023**

**ST JOHN’S CHURCH, BOSCOMBE**

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

FOR THE YEAR ENDED 31 DECEMBER 2023

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

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<sup>st</sup> DECEMBER 2023**

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 2023.

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 2023 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 all our mid-week activities, such as our Wednesday Bible studies and our Games Nights.

#### **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.

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

**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
<b>Receipts</b>					
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
<b>Total</b>	<b>66,365</b>	<b>66,365</b>	<b>1,453</b>	<b>67,818</b>	<b>52,804</b>
<b>Exceptional receipts</b>					
Insurance Claims and Payments	8,999	8,999	-	8,999	57,665
	<b>8,999</b>	<b>8,999</b>	<b>-</b>	<b>8,999</b>	<b>57,665</b>
<b>Payments</b>					
<b>Direct ministry costs</b>					
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
<b>Property, management and administration</b>					
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
<b>Rental property costs</b>					
Rental property management fees	3,832		-	3,832	2,024
		3,832	-	3,832	2,024
<b>Total</b>	<b>76,617</b>	<b>76,617</b>	<b>1,308</b>	<b>77,925</b>	<b>55,559</b>
<b>Net (expenditure)/receipts</b>		<b>(1,254)</b>	<b>145</b>	<b>(1,109)</b>	<b>54,909</b>
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
<b>Balance c/fwd at 31/12/2023</b>		<b>118,597</b>	<b>56,414</b>	<b>175,011</b>	<b>176,121</b>

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	<b>a</b>	9,060	-	-	-	9,060
Selwyn Hall	<b>b</b>	2,310	74	-	-	2,384
Doris Sherrington	<b>c</b>	41,967	1,008	-	-	42,975
Parish Nurse		648	180	-	-	828
Organ		1,390	190	413	-	1,167
Vicarage Refurbishment		895	-	895	-	-
		<b>56,270</b>	<b>1,452</b>	<b>1,308</b>	<b>-</b>	<b>56,414</b>

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
		<b>119,851</b>	<b>75,364</b>	<b>76,617</b>	<b>-</b>	<b>118,597</b>

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.....