

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:


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Date:

30/4/2025

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**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.....