

The Parish of Portsdown and Purbrook



Annual Report and Accounts 2023

Ecclesiastical Parish of Portsmouth and Purbrook
Registered Charity No: 1137597

Annual Report and Financial Statements
For the year ended 31 December 2023

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Portsmouth and Purbrook - Annual Report & Financial Statement 2023

Independent examiner's report to the members/trustees of Portsmouth and Purbrook Parochial Church Council.

I report on the accounts for the year ended 31 December 2023, which are set out on pages 3 to 28.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

It is my responsibility to

- Examine the accounts under section 145 of the 2011 Act;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date.....13.4.23

Julia Scott
JW Scott Accountancy and Book-Keeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical Parish of Portsmouth and Purbrook is registered as a charity with the Charity Commission and has the charity commission registration number 1137597. Portsmouth and Purbrook Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Andrew Wilson, in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church buildings (known as Christ Church Portsmouth and St John's Purbrook) and the church halls (known as Christ Church Hall and St John's Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of the community at Christ Church and St John's. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish.

To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The parish of Portsmouth and Purbrook was formed by a scheme made (approved) by the Church Commissioners of the Church of England on 1st October 2023. This scheme created a new parish consisting of most of the former parish of Portsmouth, all of the former parish of Purbrook and a large portion of the new housing development known as Berewood. The scheme specified that the existing parish churches of Christ Church Portsmouth and St John the Baptist Purbrook would both be parish churches of the new parish. The Parish includes parts of Cosham, Widley, Purbrook, Waterlooville and Berewood. As such it is spread across parts of the Borough of Havant, the City of Portsmouth and the District of Winchester. The parish is part of the Deanery of Havant within the Diocese of Portsmouth.

Christ Church Portsmouth, consecrated in July 1874, is built in the early Norman style with a sixty-foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsmouth Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsmouth Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission and Ministry of Defence. Adjacent to the Church is the Church Hall, built in the 1930s.

The Church address is Christ Church Portsmouth, London Road, Cosham, Portsmouth, PO6 3NB. The Church website is www.christchurchportsdown.org.

St John the Baptist, Purbrook was consecrated in 1858, some 15 years after construction commenced. The architect was J P Harrison of the Oxford Architectural Society, a follower of the architect A W N Pugin, who was a champion of the Victorian Gothic Revival. Many features bear a resemblance to All Saint's Hursley, designed by Harrison in the 1840s for John Keble.

The basic structure of the church remains much as it was in 1858 except for the construction of the two vestries, one in the late nineteenth century and the second in the mid twentieth century. The oak reredos at the east end of the church and the clock in the tower were both fitted in the mid-1890s. The lych gate was erected in 1919 and dedicated as the village war memorial.

In 1999 a steel frame was erected in the tower to take the weight of a peal of six bells cast by London's Whitechapel Foundry. These bells replaced the original single bell and were purchased with the help of a grant from the Millennium Commission. Adjacent to the church is the church hall, originally built as a Methodist Church.

The Church address is St John the Baptist, London Road, Purbrook. It has no official postcode but is in the PO7 5LQ sector. The church car park is accessed via Marrels Wood Gardens (PO7 5RS). The Church website is www.stjohnspurbrook.org.uk.

Overview of the Year

2023 was an historical year for our churches as the parishes of Portsmouth and Purbrook merged to become one parish with a single PCC. The motivation behind this has been the streamlining of governance. At this stage the provision of worship has not been changed. Much work was done by the PCC to ensure that this transition was as smooth as possible.

The two PCCs held a number of joint meetings from summer 2021 onwards and in the summer of 2023, it was agreed that all meetings would be shared, although until the formal merger, the PCCs remained legally separate. The PCCs together agreed a governance structure for the new parish, which was ratified, and appointments made, at a Special Parochial Church Meeting (SPCM) in October. Both parishes only appointed one churchwarden at the April APCMs, Bill Jeffery at St John's and Karina Golledge at Christ Church. Both were appointed as churchwardens (to be known as parish wardens) at the SPCM in October.

The Diocese agreed that the arrears of Parish Share due to Christ Church being unable to pay the full share in 2020 and 2021 would not be carried forward to the new parish, subject to full share being paid in 2023. This was achieved.

During the year, the two curates (Revd Matt Grove and Revd Marcus Collie) both left to take up other positions.

Safeguarding remains a priority with Ismay Doughty (Parish Safeguarding Officer) meeting frequently with the Vicar to review progress and reporting regularly to the PCCs.

Church Roll and Attendance

Following the merger of the parishes, the electoral rolls were combined. The new roll stood at 159.

At the end of the year, we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 132 at Christ Church (134 in 2022) and 52 at St John's (44 in 2022).

In 2023, there were 5 baptisms at Christ Church (10 in 2022) and 12 at St John's (10 in 2022). There were also 2 children for whom a service of thanksgiving was held at St John's. This was the first time this service has been used in either church for some years.

There were just 3 weddings at Christ Church (6 in 2022) and 7 at St John's (4 in 2022).

There were 4 funerals at Christ Church (6 in 2022) and 4 at St John's (3 in 2022). A further 14 funerals were taken by the parish clergy at a crematorium or cemetery (12 in 2022).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He became Vicar of the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013.

The Revd Matthew Grove was Assistant Curate to the parishes of Portsmouth and Purbrook from July 2020 to September 2023.

The Revd Marcus Collie was Assistant Curate to the parishes of Portsmouth and Purbrook from July 2022 to July 2023.

The Revd Tyrone Hillary and the Revd Sandy Phillips have Bishop's Permission to Officiate in the diocese. They are not members of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsmouth and Purbrook in September 2019. She became Assistant Curate in the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023.

Churchwardens

Mr William Jeffery served as churchwarden of St John's until 1st October and then as churchwarden of the Parish of Portsmouth and Purbrook.

Mrs Karina Golledge served as churchwarden of Christ Church until 1st October and then as churchwarden of the Parish of Portsmouth and Purbrook.

Mr Stephen Anderson served as churchwarden of Christ Church until August 2023.

The SPCM in October approved proposals to appoint 2 Deputy Wardens (one for each church), but no appointments were made.

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP), Charity Commission reporting guidelines and Church Accounting Regulations 2006.

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

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The following served as members of the Christ Church PCC during the period 1st January to 30th September 2023.

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATES:

Revd Matthew Grove (*until September 2023*)

Revd Marcus Collie (*until July 2023*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVE ON THE DEANERY SYNOD AND PCC:

Mrs Tracey Harvey (*until June 2023*)

CHURCHWARDENS:

Mr Stephen Anderson (*until August 2023*)

(*Vice-chair until May 2023*)

Mrs Karina Golledge (*Vice-chair from May 2023*)

ELECTED MEMBERS

Mrs Linda Banks (*from April 2023*)

Mrs Karen Davies (*until April 2023*)

Mr Matthew Doe (*from April 2023*)

Mrs Ismay Doughty

Mrs Jo Duckett (*from April 2023*)

Mrs Ruth Fowler

Mrs Tracey Harvey (*from April 2023*)

Mrs Sheila Gill

Mrs Pauline Metcalfe (*until April 2023*)

Mrs Elizabeth Mitchell

Mr Graham Olway

Mrs Judith Scott (*until April 2023*)

Mrs Victoria Stephen (*elected until April 2023,
co-opted from April 2023*)

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

At the April APCM there were only 4 nominations for 7 vacancies, so 3 vacancies remained unfilled.

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The following served as members of the St John's PCC during the period 1st January to 30th September 2023.

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATES:

Revd Matthew Grove (*until September 2023*)

Revd Marcus Collie (*until July 2023*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

CHURCHWARDEN:

Mr William Jeffery

PCC OFFICERS:

Hon. Secretary: Mrs Kim Clayton

Hon. Treasurer:

Mr Philip Summers (*until April 2023*)

Mrs Jacqui Wilson (*from April 2023*)

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Valerie Jeffery (*until June 2023*)

Mr William Jeffery (*until June 2023*)

Mrs Marion Pegg (*from July 2023*)

Mrs Christine Stone (*from July 2023*)

ELECTED MEMBERS:

Mrs Valerie Jeffery

Mr William Jeffery

Mrs Katherine Mew

Mr Peter Moth

Mr Phillip Summers (*until April 2023*)

CO-OPTED MEMBER:

Mrs Kim Clayton

At the April APCM there were only 3 nominations for 7 vacancies, so 4 vacancies remained unfilled.

A new PCC was formed by the merger of the two parishes and ratified at the SPCM on 18th October 2023. Thus the following served as members of the PCC of the Parish of Portsmouth and Purbrook from 1st October to 31st December 2023:

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Marion Pegg

Mrs Christine Stone

CHURCHWARDENS:

Mrs Karina Golledge (*Vice-chair*)

Mr William Jeffery (*Vice-chair*)

ELECTED MEMBERS

Mrs Linda Banks	<i>(appointed until APCM 2026)</i>
Mr Matthew Doe	<i>(appointed until APCM 2026)</i>
Mrs Ismay Doughty	<i>(appointed until APCM 2024)</i>
Mrs Jo Duckett	<i>(appointed until APCM 2026)</i>
Mrs Ruth Fowler	<i>(appointed until APCM 2024)</i>
Mrs Tracey Harvey	<i>(appointed until APCM 2026)</i>
Mrs Sheila Gill	<i>(appointed until APCM 2025)</i>
Mrs Valerie Jeffery	<i>(appointed until APCM 2025)</i>
Mr William Jeffery	<i>(appointed until APCM 2026)</i>
Mrs Katherine Mew	<i>(appointed until APCM 2026)</i>
Mrs Elizabeth Mitchell	<i>(appointed until APCM 2024)</i>
Mr Peter Moth	<i>(appointed until APCM 2026)</i>
Mr Graham Olway	<i>(appointed until APCM 2024)</i>
Mrs Victoria Stephen	<i>(appointed until APCM 2024)</i>

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

Sub-committees

The PCC operates the following committees that meet as required and report to the PCC.

Standing Committee:	has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.
Mission Support:	advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar.

Employees

A cleaner was employed for four hours/week to clean the Christ Church Hall and the church building. There are no other direct employees.

St John's Church Hall was cleaned by a self-employed cleaner.

An administrator for the parishes of Crookhorn, Portsmouth and Purbrook was employed by Crookhorn PCC, with Portsmouth PCC reimbursing Crookhorn PCC for 5 hrs/week of her time and Purbrook PCC reimbursing Crookhorn PCC for 2.5 hrs/week of her time throughout 2023.

Mission Support

Total Mission Giving in monetary terms amounted to some 4.2% of income across the two churches in 2023, which whilst being not as much as we would like, was still a worthwhile contribution. We also publicise the organisations we support and encourage individuals to add to the PCC grants. Gifts were given at Harvest and Christmas for The Roberts Centre, All Saints Hostel and The Grange, and two food banks were well supported throughout the year via produce left in the churches. The PCC views mission and relief as of vital importance and longs to reflect that more in its giving.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the administrator or Vicar and distributed via email and printed copy. A church magazine (*The Portsmouth & Purbrook Post*) edited by Ruth Fowler is produced each month. Matt Doe resumed duties as webmaster maintaining www.christchurchportsdown.org and www.stjohnspurbrook.org.uk.

PCC Business Review of the Year

Between January and September, the individual PCCs met 4 times each and there were 4 shared meetings. These shared meetings were considered formal meetings of each individual PCC and, where necessary, items were voted on by only the relevant PCC members.

From October to December, there were two meetings of the PCC of the new parish.

Much of the work of the PCC focussed on the parish merger, finance, maintenance of buildings and grounds, and how to grow our church congregations.

Property Development and Maintenance – Church, Hall and Grounds

Normal maintenance requirements for heating systems, electrics, fire and access have all been maintained and the PCC has sought to keep bills to a minimum.

The churchyard at St John's is maintained via a contract with Norse South East. At Christ Church the churchyard is maintained by a small, but faithful, team of volunteers (the Rusty Cutters).

Following tree surveys of both churchyards work has begun to implement recommendations. Two pine trees were felled at Christ Church. These need to be replaced.

A contract for bi-annual cleaning of gutters and gullies at Christ Church was awarded to T Coleborn at the beginning of 2017. This removed the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

The sound system at Christ Church was updated bringing great improvement to the quality of sound at services and other events.

Investigation has begun into a replacement heating system at Christ Church.

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. The Church and hall are subject to risk assessment, fire risk assessment, have first aid equipment, accident books, and have regularly serviced fire extinguishers and fire exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC has approved Child and Vulnerable Adult Protection Policies. A copy of the documents is held by the Parish Administrator and is available for inspection. In 2023, Ismay Doughty served as Parish Safeguarding Officer for the separate parishes and was reappointed as PSO for the new parish.

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Treasurer's Report

The finances for the new parish of Portsmouth and Purbrook have been brought together from 1st January 2024, which has eased the mechanisms of assigning expenses to one or other church, but in these accounts the income and expenditure has been kept to the separate churches. The deficit incurred by Christ Church was mainly due to the reduction in voluntary income (as feared in my report in the 2022 accounts), plus some necessary expenditure to 'catch up' with maintenance tasks not carried out during the Covid years. Whilst St John's fared better in terms of income/expenditure, there are maintenance issues that still need to be addressed at St John's, so I expect expenses to rise in 2024. The outlook is bleak unless we can increase voluntary giving, which is the primary source of income.

Reserves & Investment Policy

Both churches have restricted funds (monies that have been given to the church either recently or in the past for use for particular purposes) – these are detailed in the Appendices at the end of each individual church accounts.

The PCC Reserves Policy is to maintain up to one quarter of the previous year's total expenditure in unrestricted funds, with cash reserves not falling below one twelfth of the previous year's expenditure.

Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 19, originally Christ Church funds) are held with the Church of England deposit scheme. The parish also holds a CBF deposit account (originally opened by St John's Purbrook) and together with other Church of England reserves these are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website;
<http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

This Annual Report is approved by the PCC on 16th April 2024 and signed on its behalf by the Chairman:

Signed A.M. Wilson

Print Rev A M Wilson Vicar/Chair of PCC

**Statement of Financial Activities for Christ Church Portsmouth
on an Accrual Basis for the year ending 31 December 2023**

	2023			Totals	
	Unrestricted	Restricted	Endowment	2023	2022
	£	£	£	£	£
Incoming Resources					
Voluntary income	57284	3377		60661	72553
Activities generating funds	3121			3121	2885
Income from Investments		120	139	259	70
Income from Church activities	19040			19040	16762
Other incoming resources		195		195	22293
Total Incoming Resources	79445	3692	139	83276	114563
Resources Expended					
Cost of generating income	854			854	2295
Church Activities	99717	997	139	100853	118049
Governance Costs	360			360	340
Building Development costs		7923		7923	1968
Total Resources Expended	100931	8920	139	109990	122652
Net gains(losses) before other recognised gains(losses)	-21486	-5228		-26714	-8089
Year-end endowment fund valuation gains			92	92	-139
NET MOVEMENT IN FUNDS	-21486	-5228	92	-26622	-8228
Balances brought forward 1 Jan	391816	12285	3869	407970	416198
Balances carried forward 31 Dec	370330	7057	3961	381348	407970

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Balance Sheet for Christ Church Portsmouth at 31 December 2023

	2023			Totals	
	Unrestricted	Restricted	Endowment	2023	2022
	£	£	£		£
Fixed Assets					
Tangible (Hall site)	360000			360000	360000
Investment (rent on Scout HQ)	25			25	25
Total Fixed Assets	360025			360025	360025
Tangible Assets					
Stock (sales stock)					200
Debtors	2259	603		2862	4466
Cash at bank and in hand	10347	6888		17235	44523
Investments			3961	3961	3869
Total Current Assets	12606	7491	3961	24058	53058
Liabilities					
Creditors: due in 1 year	-2301	-434		-2735	-5113
Total Liabilities	-2301	-434		-2735	-5113
Current assets less current liabilities	10305	7057	3961	21323	47945
Total Assets	370330	7057	3961	381348	407970
Church Funds					
Fixed Assets	360025			360025	360025
Short term deposits less liabilities	10305	7057		17362	44076
Endowment			3961	3961	3869
Total Church Funds	370330	7057	3961	381348	407970

Approved by the Parochial Church Council on 16th April 2024 and signed on its behalf by:

Signed A.M. Wilson

Print Rev A M Wilson

Vicar/Chair of PCC

Signed J.R. Wilson

Print Mrs J R Wilson

Honorary Treasurer

The notes on pages 13 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. Christ Church has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Christ Church has the following Restricted Funds:
 - Memorial bench fund – gifts towards the proposed installation of a bench in the churchyard.
 - Lectern fund – representing the gift and associated tax reclaimed given by Rev and Mrs Hutchins to purchase a movable lectern for the church.
 - Building Development Fund – used to improve (rather than repair) the Church building and facilities.
 - Flower fund – cash held by the flower arranging team which is given for and spent on specifically the flowers in church.
- In addition, restricted funds are given during the year to Mission charities (see page 20) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2023 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £2862 is comprised of:

£1905 HMRC for the tax reclaim on Gift Aided donations made in the third and fourth quarters of 2023.

£444 of fees for cremations in 2023 received in 2024.

£300 reconciliation from St John's Purbrook for the fourth quarter of 2023 received in 2024.

£15 donation made in 2023 via SumUp digital giving, received in 2024.

£198 balance towards new photocopier costs.

Creditors

The creditors figure of £2735 is comprised of:

£340 Independent Examiner's fee.

£300 of wedding deposits received for weddings in future years (returnable by law)

£145 of hall rentals received in 2023 but relating to events in 2024.

£1129 of hall & church utility bills relating to usage in 2023 but paid in 2024.

£151 of clergy expenses for December paid in 2024.

£434 of fees for cremations in 2023 paid over to the Diocese in 2024.

£236 administrator's salary for December paid to Church of the Good Shepherd in 2024.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of Christ Church Hall and the surrounding land, the hall site valuation was carried out in late 2005 as part of the Parish Centre Project. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsmouth Scout and Guide Association.

Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator and Hall Cleaner are paid for their services but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Christ Church is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. Organists that play at Christ Church are self-employed and therefore not Christ Church employees. Voluntary additional payments for the services of a Verger at weddings and funerals were all donated toward Church Funds.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2023:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services.

Mission Payments

An analysis of External Mission payments is shown on page 20. Certain collections are non-account transactions and do not pass through the Church Account.

Incoming Resources

	2023			Totals	
	Unrestricted	Restricted	Endowmt	2023	2022
	£	£	£	£	£
Voluntary income from donors					
Bequests	2000			2000	
Planned giving – envelopes	2429			2429	2322
Standing orders	6635	1050		7685	8560
Parish Giving Scheme	30160			30160	28002
Loose Collection	2741			2741	2990
Digital Giving	335			335	
Gift Day					12280
Tax reclaimed from HMRC	9681	325		10006	12351
Mission Giving		415		415	210
Hall & Church Yard Donations	334			334	694
Flower Income		435		435	964
Other Donations	2969	1152		4121	4180
Total Voluntary income	57284	3377		60661	72553
Activities generating funds					
Fund raising events	2472			2472	2456
Tea and Coffee Income	474			474	349
Sales and printing	175			175	80
Total Activities generating funds	3121			3121	2885
Income from Investments					
Bank Interest and share profit		120		120	21
Income from Trusts			139	139	49
Total Income from Investments		120	139	259	70
Income from Church activities					
Portsmouth & Purbrook Post	557			557	641
Fees	3039			3039	4544
Church Hall Rental Income	15419			15419	11552
Rent Scout & Guide HQ	25			25	25
Total Income from operating activities	19040			19040	16762
Other Incoming resources					
Grants		195		195	22293
Total Other Income		195		195	22293
Total Receipts	79445	3692	139	83276	114563

Resources Expended

	2023			Totals	
	Unrestricted £	Restricted £	Endowment £	2023 £	2022 £
Cost of generating income					
Fund Raising events	848			848	295
Cost of grant					2000
Digital Giving Charges	6			6	
Total Cost of generating inc.	854			854	2295
Church Activities					
Church & Mission					
Church running costs	14612			14612	8502
Church and grounds repairs					1968
Church Yard	4715	195	30	4940	3748
Church Hall running costs	10237			10237	7411
Church Hall repairs & decorate	1270			1270	24668
Vicarage	434			434	357
Clergy & treasurer expenses	1006			1006	1199
Wages	5045			5045	3869
Mission-External	2700	415		3115	2910
Mission-Parish	161			161	14
Administration & Support					
Parish Share	57186			57186	60000
Service & Junior church support	498		109	607	622
Church Office & Publishing	983			983	1094
Broadband & web domain costs	344			344	355
Sundries	159			159	
Tea and coffee expenses	367			367	440
Flower Costs		387		387	892
Total Church Activities	99717	997	139	100853	118049
Governance Costs					
PCC and Deanery expenses	20			20	20
Independent Examiners Fees	340			340	320
Total Governance Costs	360			360	340
Building fund expenditure					
Drive project					1968
Heating survey		1354		1354	
Sound system		6569		6569	
Total Building fund expend.		7923		7923	1968
Total Resources Expended	100931	8920	139	109990	122652

Assets and Liabilities

	2023			Totals	
	Unrestricted	Restricted	Endowment	2023	2022
	£	£	£	£	£
Fixed Assets					
Tangible Assets					
Church hall	360000			360000	360000
Peppercorn Rent Scout & Guide	25			25	25
Tangible Assets at 31 December	360025			360025	360025
Investment Assets					
Endowment Trusts					
Market value 1 Jan			3869	3869	4008
Revaluation Gain/Losses			92	92	-139
Investment Assets at 31 December			3961	3961	3869
Current Assets					
Stock (Traidcraft stall)	-			-	200
Debtors	2259	603		2862	4466
Cash at Bank and in hand					
General Cash account	831			831	180
Flower Arrangers cash		405		405	357
Current Account	9516	1756		11272	31159
Building Fund account		246		246	3152
Building Reserve account		4481		4481	9675
Current Assets at 31 December	12606	7491		20097	49189
Liabilities					
Creditors: falling due in 1 year	-2301	-434		-2735	-5113
Current Liabilities at 31 December	-2301	-434		-2735	-5113

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Funds

	2023			Totals	
	Unrestricted £	Restricted £	Endowment £	2023 £	2022 £
Analysis of Fixed Assets					
Tangible Fixed Assets	360025			360025	360025
Total of Tangible Assets	360025			360025	360025
Analysis of Net Assets (by funds)					
Endowment Assets			3961	3961	3869
Current Assets	12606	7491		20097	49189
Liabilities	-2301	-434		-2735	-5113
Total of Net Assets	10305	7057	3961	21323	47945
Totals	370330	7057	3961	381348	407970

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2023 £	2022 £
Church Hall Cleaner	2286	2076
Organist (Carol service)	-	60
Parish Administrator *	2759	1733
Verger	-	-
Totals	5045	3869

*Parish Administrator employed by Church of the Good Shepherd, Crookhorn, Christ Church pay includes £36 pension contribution.

Appendix 2 - Apportionment of Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income £	Expenditure £	2023 £	2022 £
Lectern	-	-	813	813
Flower Account	435	387	405	357
Memorial Bench	793		984	191
Building Development Fund	1854	7923	4855	10924
Total	3082	8310	7057	12285

Appendix 3 - Fielding Endowment Trust Fund

	2023		Totals	
Share Value	Receipts	Expend	2023	2022
£	£	£	£	£
Fund value 31 December				
Share Value on 31 Dec - 99 Shares	143		143	135
2023 Transactions				
Interest receipts	3		3	4
Maintenance of Fielding grave/graveyard		-3	-3	-4
Fund Share Holding & value 31 December	143	3	143	135

Appendix 4 - Benn Endowment Trust Fund

	2023		Totals	
Share Holding	Receipts	Expend	2023	2022
£	£	£	£	£
Fund value 31 December				
Share Value on 31 Dec – 43 Shares	972		972	888
2023 Transactions				
Interest receipts	27		27	26
Maintenance of Benn grave/graveyard		-27	-27	-26
Fund Share Holding & value 31 December	972	27	972	888

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	2023		Totals	
Deposit Fund	Interest	Expend	2023	2022
£	£	£	£	£
Fund value 31st December	2846		2846	2846
2023 Transactions				
Interest receipts	109		109	19
Expenditure on education		-109	-109	-19
Total Holding at 31 December fixed at £2846				
Fund Value & Interest to c/a 31 December	2846	109	2846	2846

Christ Church Mission Giving 2023

<u>Mission</u>	<u>Month</u>	<u>Christ Church Grant</u>	<u>Rest funds collected</u>	<u>Paid out</u>	<u>Date paid</u>
Portsmouth School Pastors	January	£200.00	£30.00	£230.00	18/02/2023
Church Mission Society	February	£200.00		£200.00	14/03/2023
Tearfund	March	£200.00	£40.00	£240.00	05/04/2023
MAF	April	£200.00	£10.00	£210.00	18/05/2023
Christian Aid	May	£200.00		£200.00	28/05/2023
Alabare	June	£200.00	£140.00	£340.00	13/07/2023
Mission to Seafarers	July	£200.00	£151.05	£351.05	08/08/2023
Care for the Family	August	£200.00	£10.00	£210.00	08/09/2023
Church Army	September	£200.00		£200.00	10/10/2023
Bible Society	October	£200.00		£200.00	14/11/2023
Simeon's Trustees	November	£200.00		£200.00	05/12/2023
Children's Society	December	£200.00	£34.00	£234.00	29/12/2023
Bev Cannon de Pinos		£200.00		£200.00	14/03/2023
Hants Historic Churches		£50.00		£50.00	27/11/2023
National Churches Trust		£50.00		£50.00	27/11/2023
<u>Totals</u>		<u>£2,700.00</u>	<u>£415.05</u>	<u>£3115.05</u>	
Monetary gifts that did not go through the Church Accounts:					
Tearfund	April	Via Parish Reps	£565.00		
Christian Aid	May	Cake sale/envelopes	£358.40		
Hants & Island Historic Churches	November	Ride & Stride	£142.00		
		Total	<u>£1065.40</u>		
				<u>Grand total £4,180.45</u>	

We also support the Royal British Legion through Poppy Appeal, plus gifts of food, clothes, toys etc to: The Grange, The Robert's Centre, All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, Southampton Seafarer's Centre, Waterloofood bank

**Statement of Financial Activities for St John's Purbrook
on an Accrual Basis for the year ending 31 December 2023**

	2023		Totals	
	Unrestricted	Restricted	2023	2022
	£	£	£	£
Incoming Resources				
Voluntary income	22577	494	23071	25776
Activities generating funds	5554		5554	2545
Income from Investments	1989	2165	4154	1197
Income from Church activities	32272		32272	28561
Other incoming resources	-	15	15	-
Total Incoming Resources	62392	2674	65066	58079
Resources Expended				
Cost of generating income	244		244	-
Church Activities	55680	1192	56872	67921
Governance Costs	310		310	207
Total Resources Expended	56234	1192	57426	68128
Net gains(losses) before other recognised gains(losses)	6158	1482	7640	(10049)
NET MOVEMENT IN FUNDS	6158	1482	7640	(10049)
Balances brought forward 1 Jan	367474	50553	418027	428076
Balances carried forward 31 Dec	373632	52035	425667	418027

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Balance Sheet for St John's Purbrook at 31 December 2023

	2023		Totals	
	Unrestricted	Restricted	2023	2022
	£	£		£
Fixed Assets				
Tangible (Hall site)	326597		326597	326597
Total Fixed Assets	326597		326597	326597
Tangible Assets				
Debtors	2691	630	3321	2574
Cash in hand	1231		1231	-
Lloyds Current account	5072		5072	2056
CBF account	41666	51405	93071	89580
Total Current Assets	50660	52035	102695	94210
Liabilities				
Creditors: due in 1 year	-3625		-3625	-2780
Total Liabilities	-3625		-3625	-2780
Current assets less current liabilities	47035	52035	99070	91430
Total Assets	373632	52035	425667	418027
Church Funds				
Fixed Assets	326597		326597	326597
Short term deposits less liabilities	47035	52035	99070	91430
Total Church Funds	373632	52035	425667	418027

Approved by the Parochial Church Council on 16th April 2024 and signed on its behalf by:

Signed A.M. Wilson

Print Rev A M Wilson

Vicar/Chair of PCC

Signed J.R. Wilson

Print Mrs J R Wilson

Honorary Treasurer

The notes on pages 23 - 28 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. St John's has the following Restricted Funds:
 - Congregational Building fund – for reordering work of the church building.
 - Bench fund – gifts given towards the installation of a bench in the churchyard.
 - Choir Fund – the church no longer has a regular choir – funds are used towards the provision of music in services.
 - Flower fund – used towards flower arrangements in church.
 - Furnishings fund – donations received specifically for the repair and replacement of church furnishings.
 - Kidzone – historic funds from when a children's ministry existed at St John's. Funds used towards any child-friendly ministry.
 - Organ fund – for the upkeep of the church organ.
- In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise. They are included in the unrestricted funds in the accounts.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2023 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £3321 is comprised of:

£608 HMRC for the tax reclaim on Gift Aided donations made in the fourth quarter of 2023.

£1465 credit balances held by E-ON on the two electricity accounts for the church and hall.

£1248 interest on CCLA account.

Creditors

The creditors figure of £3625 is comprised of:

£300 Independent Examiner's fee.

£2111 of wedding deposits received for weddings in future years (returnable by law)

£187 of hall rental received in 2023 but relating to events in 2024.

£398 of hall gas bills relating to usage in 2023 but paid in 2024.

£80 of clergy expenses for December paid in 2024.

£300 of Mission payments relating to the 4th quarter of 2023 paid over to Christ Church in 2024.

£17 of bank charges incurred in 2023 but paid in 2024.

£118 Administrator wages for December 2023 paid to Church of the Good Shepherd in 2024.

£20 donation to Royal British Legion re Remembrance Sunday wreath, paid in 2024.

£94 Suez bins bill for December paid in 2024.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of St John's Church Hall and the surrounding land, the valuation is historic.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator is employed by Church of the Good Shepherd, Crookhorn. The Hall Cleaner and organists that play at St John's are self-employed and therefore not employees.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2023:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services, or paid by the treasurer as part of the wedding or funeral disbursements.

Mission Payments An analysis of External Mission payments is shown on page 29. Certain collections are non-account transactions and do not pass through the Church Account.

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Incoming Resources

	2023		Totals	
	Unrestricted	Restricted	2023	2022
	£	£	£	£
Voluntary income from donors				
Bequests				-
Planned giving – envelopes	3584		3584	3876
Standing orders	900		900	} 7838
Parish Giving Scheme	7971		7971	
Loose Collection	1785		1785	1862
Gift Day	-		-	-
Tax reclaimed from HMRC	3659		3659	3599
Mission Giving		381	381	2273
Other Donations	4678	113	4791	6328
Total Voluntary income	22577	494	23071	25776
Activities generating funds				
Fund raising	631		631	95
Church Tea & Coffee income	938		938	
Saturday Cafe income	3100		3100	1907
Sales and printing	885		885	543
Total Activities generating funds	5554		5554	2545
Income from Investments				
Bank Interest and share profit	1989	2165	4154	1197
Total Income from Investments	1989	2165	4154	1197
Income from Church activities				
Portsmouth & Purbrook Post	113		113	107
Fees	3873		3873	3107
Church Hall Rental Income	25775		25775	23776
Car Park income	2511		2511	1661
Total Income from operating activities	32272		32272	28561
Other Incoming resources				
Grants	-	15	15	-
Total Other Income	-	15	15	-
Total Receipts	62392	2674	65066	58079

Resources Expended

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Cost of generating income				
Stewardship costs	57		57	
Fund Raising events	187		187	-
Total Cost of generating inc.	244		244	-
Church Activities				
Church & Mission				
Church running costs	3170	294	3464	2222
Church repairs	516		516	3115
Church Yard	803	128	931	6235
Church Hall running costs	11657		11657	11636
Church Hall repairs & decorate	1944		1944	4265
Vicarage	245		245	153
Clergy & treasurer expenses	1166		1166	1578
Wages	1379		1379	867
Mission-External	1393	381	1774	3224
Mission-Parish	87		87	-
Administration & Support				
Parish Share	30666		30666	30666
Service support	442	339	781	615
Admin & Publishing	810		810	1486
Web domain	175		175	
Sundries	281		281	504
Saturday Cafe expenses	946		946	1355
Flower Costs		50	50	-
Total Church Activities	55680	1192	56872	67921
Governance Costs				
PCC and Deanery expenses	10		10	-
Professional Fees	300		300	207
Total Governance Costs	310		310	207
Total Resources Expended	56234	1192	57426	68128

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Assets and Liabilities

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Fixed Assets				
Tangible Assets				
Church hall	326597	-	326597	326597
Tangible Assets at 31 December	326597	-	326597	326597
Current Assets				
Debtors	2691	630	3321	2574
Cash at Bank and in hand				
General Cash account	1231		1231	-
Current Account	5072		5072	2056
CBF account	41666	51405	93071	89580
Current Assets at 31 December	50660	52035	102695	94210
Liabilities				
Creditors: falling due in 1 year	-3625		-3625	-2780
Current Liabilities at 31 December	-3625		-3625	-2780

Funds

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Analysis of Fixed Assets				
Tangible Fixed Assets	326597	-	326597	326597
Total of Tangible Assets	326597		326597	326597
Analysis of Net Assets (by funds)				
Current Assets	50660	52035	102695	94210
Liabilities	-3625		-3625	-2780
Total of Net Assets	47035	52035	99070	91430
Totals	373632	52035	425667	418027

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2023 £	2022 £
Church Hall Cleaner (self employed)	3316	3236
Parish Administrator *	1379	867
Verger and Clerk for Occasional offices	885	1600
Totals	5580	5703

*Parish Administrator employed by Church of the Good Shepherd Crookhorn, St John's pay includes £18 pension contribution.

Appendix 2 - Apportionment Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income £	Expenditure £	2023 £	2022 £
Cong Building Fund	1521		42597	41076
Bench	100		335	235
Choir		310	534	844
Flower	78	50	232	204
Church furnishings	146		2533	2387
Kidzone		29	566	595
Organ Fund	320	294	5238	5212
Total	2165	683	52035	50553

St John's Mission Giving 2023

<u>Mission</u>	<u>Month</u>	<u>St John's Grant</u>	<u>Rest'ed funds collected</u>	<u>Paid out</u>	<u>Date paid</u>
Portsmouth School Pastors	January	£100.00	£13.00	£113.00	18/02/2023
Church Mission Society	February	£100.00		£100.00	14/03/2023
Tearfund	March	£100.00	£10.00	£110.00	05/04/2023
MAF	April	£100.00	£150.00	£250.00	18/05/2023
Christian Aid	May	£100.00		£100.00	28/05/2023
Alabare	June	£100.00	£15.00	£115.00	13/07/2023
Mission to Seafarers	July	£100.00		£100.00	08/08/2023
Care for the Family	August	£100.00		£100.00	08/09/2023
Church Army	September	£100.00		£100.00	10/10/2023
Bible Society	October	£100.00		£100.00	14/11/2023
Simeon's Trustees	November	£100.00		£100.00	05/12/2023
Children's Society	December	£100.00		£100.00	29/12/2023
Tearfund from Saturday Cafe	February	£100.00		£100.00	12/02/2023
Compassion		£266.00		£266.00	various
Royal British Legion	November	£20.00		£20.00	
Totals		£1,586.00		£1,774.00	
Monetary gifts that did not go through the Church Accounts:					
Children's Society	December	Christingle collection	£102.47		
Hants & Island Historic Churches	November	Ride & Stride	£165.00		
		Total	£267.47		
				<u>Grand total</u>	<u>£2,041.47</u>

We also support the Royal British Legion through Poppy Appeal, plus gifts of food, clothes, toys etc to: The Grange,
The Robert's Centre, All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, Southampton Seafarer's Centre, Waterloofood bank