

# Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31<sup>st</sup> December 2020

## Section A

This is my report to the Parochial Church Council of St John the Evangelist, on the annual report for the year ended 31<sup>st</sup> December 2020 set out on pages

### Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission, including the updated directions 2 and 9 (Sept 2017). 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's signature

Examiner's name CAPITALS

Date

Relevant professional  
qualification(s) or body  
if any

Examiner's address

*J. H. Ogden*  
JULIA OGDEN

26<sup>th</sup> March 2021

MAAT

16 St Michaels Grove Fareham  
Hants. PO14 1DR

# Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31<sup>st</sup> December 2020

## Section B

### Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners)

Give here brief details of any  
items that the examiner  
wishes to disclose

**PAROCHIAL CHURCH COUNCIL OF  
ST JOHN THE EVANGELIST, FAREHAM**

**BALANCE SHEET AT 31 DECEMBER 2020**

	Notes	2020	2019
<b>FIXED ASSETS</b>			
Tangible fixed assets (net)	5	0.00	0.00
<b>CURRENT ASSETS</b>		<b>2020</b>	<b>2019</b>
Debtors	6	0.00	0.00
Cash at bank and in hand		85,238.31	80,229.30
		<u>85,238.31</u>	<u>80,229.30</u>
<b>LIABILITIES</b>	8	0.00	0.00
<b>NET CURRENT ASSETS</b>		<u><u>85,238.31</u></u>	<u><u>80,229.30</u></u>
<b>FUNDS</b>			
Unrestricted		58,217.10	66,812.05
Restricted		27,021.21	13,417.25
Endowment		0.00	0.00
		<u><u>85,238.31</u></u>	<u><u>80,229.30</u></u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Mr Ian Cranstone (Church warden)

Mrs Elizabeth Webb (Church warden)

The notes on pages 4 to 7 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2020

	Note	Unrestricted funds	Restricted income funds	Endowment funds	TOTAL FUNDS	
					2020	2019
<b>INCOMING RESOURCES</b>						
<i>Voluntary income</i>	2(a)	72,535.40	4.00	0.00	72,539.40	73,044.18
<i>Activities for generating funds</i>	2(b)	3,516.21	4,500.00	0.00	8,016.21	13,787.26
<i>Church activities</i>	2(c)	2,263.86	32,799.17	0.00	35,063.03	56,900.36
<i>Other ordinary income</i>	2(d)	0.00	0.00	0.00	0.00	171.08
<i>Income from investments</i>	2(e)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INCOMING RESOURCES</b>		<b>78,315.47</b>	<b>37,303.17</b>	<b>0.00</b>	<b>115,618.64</b>	<b>143,902.88</b>
<b>RESOURCES EXPENDED</b>						
<i>Grants / Donations</i>	3(a)	4,075.00	0.00	0.00	4,075.00	3,901.58
<i>Support costs</i>	3(b)	320.00	0.00	0.00	320.00	268.99
<i>Directly relating to the work of the church</i>	3(c)	72,753.40	2,182.74	0.00	74,936.14	88,588.74
<i>Fund raising and publicity</i>	3(d)	0.00	110.10	0.00	110.10	453.58
<i>Church management and administration</i>	3(e)	1,547.49	107.85	0.00	1,655.34	2,690.12
<i>Other expenses</i>	3(f)	0.00	16,628.52	0.00	16,628.52	25,373.14
<i>Staff costs</i>	4	8,214.53	4,670.00	0.00	12,884.53	10,020.68
<b>TOTAL RESOURCES EXPENDED</b>		<b>86,910.42</b>	<b>23,699.21</b>	<b>0.00</b>	<b>110,609.63</b>	<b>131,296.83</b>
NET INCOMING / (OUTGOING) RESOURCES BEF OTHER RECOGNIZED GAINS AND LOSSES		-8,594.95	13,603.96	0.00	5,009.01	12,606.05
Transfer of funds				0.00	0.00	0.00
<b>GAINS AND LOSSES ON INVESTMENT ASSETS</b>						
Depreciation on assets				0.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>-8,594.95</b>	<b>13,603.96</b>	<b>0.00</b>	<b>5,009.01</b>	<b>12,606.05</b>
BALANCES B/FWD AT 1 JANUARY		66,812.05	13,417.25	0.00	80,229.30	67,623.25
<b>BALANCES C/FWD AT 31 DECEMBER</b>		<b>58,217.10</b>	<b>27,021.21</b>	<b>0.00</b>	<b>85,238.31</b>	<b>80,229.30</b>

The notes on pages 3-7 form part of this account

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM**  
**Financial Statements for the period ended 31 December 2020**

General Fund	2020		2019	
	£	£	£	£
<b>Receipts</b>				
<i>Regular giving</i>				
Planned giving	64,197.93		58,892.78	
Collections & other giving	1,384.38		6,281.70	
Income tax recovered	<u>2,193.57</u>	67,775.88	<u>3,586.30</u>	68,760.78
<i>Other voluntary receipts</i>				
Mission & relief agencies	0.00		365.00	
Contributions from Hall A/C	120.00			
Miscellaneous receipts	3,366.21		10,897.26	
Donations	<u>4,759.52</u>	8,245.73	<u>4,130.61</u>	15,392.87
<i>Receipts from Church activities</i>				
Fees	299.53		931.67	
Coffee	<u>304.86</u>	604.39	<u>1,821.23</u>	2,752.90
<b>Total Receipts</b>		<u>76,626.00</u>		<u>86,906.55</u>
<b>Payments</b>				
<i>Church activities</i>				
Oversea mission & relief agencies	4,075.00		3,901.58	
Diocesan Parish Share	56,515.00		56,648.00	
Church running & repair expenses	11,367.88		10,673.88	
Subscriptions	771.79		1,552.13	
Clergy expenses	1,294.91		1,594.32	
Vicarage	0.00		0.00	
Cost of services & outreach	1,144.35		1,745.27	
Printing & stationery	1,367.88		2,225.11	
Wages - office	7,245.18		6,986.75	
Cleaning church	969.35		1,863.93	
Readers expenses	320.00		268.99	
Bank charges	<u>287.46</u>		<u>465.01</u>	
<b>Total payments</b>		<u>85,358.80</u>		<u>87,924.97</u>
<b>Receipts less Payments</b>		-8,732.80		-1,018.42
Church account as at 1 January	22,811.34		23,829.76	
Church account as at 31 December		14,078.54		22,811.34

Hall, 7a & Scout Hut receipts & payments account - restricted fund

	2020		2019	
	£	£	£	£
<b>Receipts</b>				
Church hall lettings	14,044.37		30,512.10	
Donations	4.00		152.79	
7a income	9,189.00		9,547.00	
CPAS interest	0.00		0.00	
		23,237.37		40,211.89
<b>Payments</b>				
Hall expenses	14,669.72		25,244.34	
bank charges	107.85		131.20	
7a expenses	1,958.80		128.80	
		16,736.37		25,504.34
<b>Receipts less Payments</b>		<u>6,501.00</u>		<u>14,707.55</u>
<b>Transfer to church account</b>				
Hall account as at 1 January		54,352.32		39,644.77
Hall account as at 31 December		60,853.32		54,352.32
<b>Bookstall - restricted fund</b>				
	2020		2019	
	£	£	£	£
<b>Receipts</b>				
	177.98		37.50	
<b>Payments</b>				
	110.10		132.50	
<b>Receipts less Payments</b>		<u>67.88</u>		<u>-95.00</u>
Bookstall account as at 1 January		158.73		253.73
Bookstall account as at 31 December		226.61		158.73

Prices Charity - restricted fund	2020		2019	
	£	£	£	£
Receipts		4,500.00		2,500.00
Payments				
Young people	1,898.72		3,360.54	
Youth worker wages	4,670.00		1,170.00	
Receipts less Payments		<u>2,601.28</u>		<u>-860.54</u>
Prices account as at 1 January		1,936.87		2,797.41
Prices account as at 31 December		4,538.15		1,936.87

Special Projects - restricted fund	2020		2019	
	£	£	£	£
Receipts		9,387.82		11,255.36
Payments		<u>284.02</u>		<u>10,219.10</u>
		<u>9,103.80</u>		<u>1,036.26</u>
Special projects as at 1 January		2,588.55		1,552.29
Special projects as at 31 December		11,692.35		2,588.55

Social - restricted	2020		2019	
	£	£	£	£
Receipts		0.00		171.08
Payments	0.00		321.08	
all gain transfered to General account		<u>0.00</u>		<u>-150.00</u>
Social as at 1 January		106.58		256.58
Social at 31 December		106.58		106.58

## 2 INCOMING RESOURCES

	Unrestricted funds £	Restricted funds £	Endowmen funds £	TOTAL FUNDS	
				2020 £	2019 £
<b>2(a) Incoming resources from donors</b>					
<b>Planned giving:</b>					
Gift Aid for general fund	2,193.57			2,193.57	3,586.30
Standing orders	7,968.39			7,968.39	7,177.36
CAF	0.00			0.00	74.75
Free will giving	2,497.80			2,497.80	2,733.43
Open giving	1,384.38			1,384.38	6,281.70
Parish Giving Scheme	53,731.74			53,731.74	48,907.24
Other donations	4,759.52	4.00		4,763.52	4,283.40
	<b>72,535.40</b>	<b>4.00</b>	<b>0.00</b>	<b>72,539.40</b>	<b>73,044.18</b>
<b>2(b) Activities for generating funds</b>					
Prices charity grant		4,500.00		4,500.00	2,500.00
Oversea mission	0.00			0.00	365.00
Christian relief				0.00	0.00
Bishops Lent Appeal	30.00			30.00	25.00
Contribution from Hall	120.00			120.00	0.00
Miscellaneous income	3366.21			3,366.21	10,897.25
	<b>3,516.21</b>	<b>4,500.00</b>	<b>0.00</b>	<b>8,016.21</b>	<b>13,787.25</b>
<b>2(c) Church activities</b>					
coffee money	304.86			304.86	1,821.23
Bookstall		177.98		177.98	37.50
Church hall lettings		14044.37		14,044.37	30,512.10
7a rental income		9189.00		9,189.00	9,547.00
Special projects		9,387.82		9,387.82	11,255.36
Fees - church	1,959.00			1,959.00	3,727.17
	<b>2,263.86</b>	<b>32,799.17</b>	<b>0.00</b>	<b>35,063.03</b>	<b>56,900.36</b>
<b>2(d) Other ordinary income</b>					
sundry social				0.00	171.08
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171.08</b>
<b>2(e) Income from investments</b>					
Interest - Gen ac				0.00	0.00
CPAS interest				0.00	0.00
Interest - hall account				0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>78,315.47</b>	<b>37,303.17</b>	<b>0.00</b>	<b>115,618.64</b>	<b>143,902.88</b>



### 3 RESOURCES EXPENDED

	Unrestricted funds	Restricted funds	Endowment funds	2020	2019
<b>3(a) Grants &amp; Donations</b>					
Oversea mission	4075.00			4,075.00	3,756.48
Christian relief				0.00	0.00
Other donations				0.00	145.10
	<b>4,075.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,075.00</b>	<b>3,901.58</b>
<b>3(b) Support Costs</b>					
Lay readers allowance	320.00			320.00	268.99
	<b>320.00</b>	<b>0.00</b>	<b>0.00</b>	<b>320.00</b>	<b>268.99</b>
<b>3(c) Directly relating to the work of the church</b>					
Parish share	56515.00			56,515.00	56,648.00
Clergy costs	1294.91			1,294.91	1,594.32
Young people		1898.72		1,898.72	3,360.54
Outreach	234.50			234.50	130.36
Subscriptions	771.79			771.79	1,552.13
c fees	1659.47			1,659.47	2,795.50
Services costs	909.85			909.85	1,614.91
Special projects (contra)		284.02		284.02	10,219.10
Church running costs (gen & cdf)	11367.88			11,367.88	10,673.88
	<b>72,753.40</b>	<b>2,182.74</b>	<b>0.00</b>	<b>74,936.14</b>	<b>88,588.74</b>
<b>3(d) Fund raising and publicity</b>					
Social fund				0.00	321.08
Book stall		110.1		110.10	132.50
	<b>0.00</b>	<b>110.10</b>	<b>0.00</b>	<b>110.10</b>	<b>453.58</b>
<b>3(e) Church management &amp; administration</b>					
Administration & stationery costs	1367.88			1,367.88	2,225.11
Bank charges	179.61	107.85		287.46	465.01
	<b>1,547.49</b>	<b>107.85</b>	<b>0.00</b>	<b>1,655.34</b>	<b>2,690.12</b>
<b>3(f) Other expenses</b>					
3a				0.00	0.00
Hall expenses		14321.89		14,321.89	25,165.51
Scout hut		347.83		347.83	78.83
7a expenses		1,958.80		1,958.80	128.80
	<b>0.00</b>	<b>16,628.52</b>	<b>0.00</b>	<b>16,628.52</b>	<b>25,373.14</b>
<b>TOTAL RESOURCES USED</b>	<b>78,695.89</b>	<b>19,029.21</b>	<b>0.00</b>	<b>97,725.10</b>	<b>121,276.15</b>
<b>4 STAFF COSTS</b>					
Wages - church cleaner	969.35			969.35	1,863.93
Wages - office	7245.18			7,245.18	6,986.75
Wages - youth co-ordinator		4670.00		4,670.00	1,170.00
	<b>8,214.53</b>	<b>4,670.00</b>	<b>0.00</b>	<b>12,884.53</b>	<b>10,020.68</b>

## 5 FIXED ASSETS FOR USE BY THE PCC

GROSS BOOK VALUE	Unrestricted	Restricted endowment		TOTAL FUNDS	
	funds	funds	funds	2020	2019
	£	£	£		
at 1 Jan				0.00	0.00
additions				0.00	0.00
at 31 Dec	0.00	0.00		<b>0.00</b>	<b>0.00</b>
<b>DEPRECIATION CHARGE</b>				0.00	0.00
at 1 Jan				0.00	0.00
Charge for year				0.00	0.00
at 31 Dec	0.00	0.00		<b>0.00</b>	<b>0.00</b>
<b>NET BOOK VALUE</b>				0.00	0.00
at 31 Dec	0.00	0.00		<b>0.00</b>	<b>0.00</b>

## CURRENT ASSETS

<b>7 Debtors</b>	0.00	0.00	0.00	0.00	0.00
				0.00	0.00
				0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Cash

			2020	2019
General A/c	34,499.60		34,499.60	34,693.25
High interest a/c	9,321.44		9,321.44	5,854.45
Hall A/c		41,356.95	41,356.95	39,529.95
Petty cash	60.32		60.32	45.07
Social fund			0.00	106.58
	<b>43,881.36</b>	<b>41,356.95</b>	<b>0.00</b>	<b>85,238.31</b>
				<b>80,229.30</b>

## 8 CURRENT LIABILITIES

CPAS loan			0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			0.00	0.00

## 6 ANALYSIS OF NET ASSETS BY FUND

				2020	2019
Fixed Assets	0.00		0.00	0.00	0.00
Current Assets	43,881.36	41,356.95	0.00	85,238.31	80,229.30
Current Liabilities	0.00	0.00	0.00	0.00	0.00
<b>Fund balance</b>	<b>43,881.36</b>	<b>41,356.95</b>	<b>0.00</b>	<b>85,238.31</b>	<b>80,229.30</b>

## 9 FUND DETAILS

The restricted funds comprise of the Prices fund, Circus Charity fund (hall, scout hut & 7a), Bookstall. Special projects, social and youth donation

**PAROCHIAL CHURCH COUNCIL OF  
ST JOHN THE EVANGELIST, FAREHAM**

**BALANCE SHEET AT 31 DECEMBER 2020**

	Notes	2020	2019
<b>FIXED ASSETS</b>			
Tangible fixed assets (net)	5	0.00	0.00
<b>CURRENT ASSETS</b>			
		<b>2020</b>	<b>2019</b>
Debtors	6	0.00	0.00
Cash at bank and in hand		85,238.31	80,229.30
		<u>85,238.31</u>	<u>80,229.30</u>
<b>LIABILITIES</b>			
	8	0.00	0.00
<b>NET CURRENT ASSETS</b>			
		<u><u>85,238.31</u></u>	<u><u>80,229.30</u></u>
<b>FUNDS</b>			
Unrestricted		58,217.10	66,812.05
Restricted		27,021.21	13,417.25
Endowment		0.00	0.00
		<u>85,238.31</u>	<u>80,229.30</u>

Approved by the Parochial Church Council on

and signed on its behalf by:

Mr Ian Cranstone (Church warden)

Mrs Elizabeth Webb (Church warden)

The notes on pages 4 to 7 form part of these accounts

**PAROCHIAL CHURCH COUNCIL  
ST JOHN THE EVANGELIST, FAR**

**BALANCE SHEET AT 31 DECEMBER 2021**

	Notes	<b>2021</b>	<b>2020</b>
<b>FIXED ASSETS</b>			
Tangible fixed assets (net)	5	0.00	0.00
<b>CURRENT ASSETS</b>			
Debtors	7	0.00	0.00
Cash at bank and in hand		90,237.21	85,238.31
		<u>90,237.21</u>	<u>85,238.31</u>
<b>LIABILITIES</b>	8	0.00	0.00
<b>NET CURRENT ASSETS</b>		<u><b>90,237.21</b></u>	<u><b>85,238.31</b></u>
<b>FUNDS</b>	6		
Unrestricted		65,604.09	58,217.10
Restricted		24,633.12	27,021.21
Endowment		0.00	0.00
		<u><b>90,237.21</b></u>	<u><b>85,238.31</b></u>

Approved by the Parochial Church Council on

and signed on its behalf

Mrs V Deboc (Church warden)

Eleanor Coutts

The notes on pages 4 to 7 form part of these accounts

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(Church warden)

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2021**

	<b>Note</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>TOTAL FUNDS</b>	
					<b>2021</b>	<b>2020</b>
<b>INCOMING RESOURCES</b>						
<i>Voluntary income</i>	2(a)	66,922.31	18.95	0.00	66,941.26	72,539.40
<i>Activities for generating funds</i>	2(b)	2,314.93	7,036.40	0.00	9,351.33	8,016.21
<i>Church activities</i>	2(c)	18,784.01	13,056.64	0.00	31,840.65	35,063.03
<i>Other ordinary income</i>	2(d)	0.00	0.00	0.00	0.00	0.00
<i>Income from investments</i>	2(e)	0.00	0.00	0.00	0.00	0.00
<b>TOTAL INCOMING RESOURCES</b>		<b>88,021.25</b>	<b>20,111.99</b>	<b>0.00</b>	<b>108,133.24</b>	<b>115,618.64</b>
<b>RESOURCES EXPENDED</b>						
<i>Grants / Donations</i>	3(a)	2,812.50	0.00	0.00	2,812.50	4,075.00
<i>Support costs</i>	3(b)	0.00	0.00	0.00	0.00	320.00
<i>Directly relating to the work of the church</i>	3(c)	67,809.08	5,879.01	0.00	73,688.09	74,936.14
<i>Fund raising and publicity</i>	3(d)	0.00	30.00	0.00	30.00	110.10
<i>Church management and administration</i>	3(e)	2,344.24	124.54	0.00	2,468.78	1,655.34
<i>Other expenses</i>	3(f)	0.00	13,488.80	0.00	13,488.80	16,628.52
<i>Staff costs</i>	4	7,768.44	4,978.70	0.00	12,747.14	12,884.53
<b>TOTAL RESOURCES EXPENDED</b>		<b>80,734.26</b>	<b>24,501.05</b>	<b>0.00</b>	<b>105,235.31</b>	<b>110,609.63</b>
NET INCOMING / (OUTGOING) RESOURCES BEFORE OTHER RECOGNIZED GAINS AND LOSSES		7,286.99	-4,389.06	0.00	2,897.93	5,009.01
Transfer of funds		100.00	2,000.97	0.00	2,100.97	0.00
<b>GAINS AND LOSSES ON INVESTMENT ASSETS</b>						
Depreciation on assets				0.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>		<b>7,386.99</b>	<b>-2,388.09</b>	<b>0.00</b>	<b>4,998.90</b>	<b>5,009.01</b>
BALANCES B/FWD AT 1 JANUARY		58,217.10	27,021.21	0.00	85,238.31	80,229.30
<b>BALANCES C/FWD AT 31 DECEMBER</b>		<b>65,604.09</b>	<b>24,633.12</b>	<b>0.00</b>	<b>90,237.21</b>	<b>85,238.31</b>

The notes on pages 3-7 form part of this account

**PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM**  
**Financial Statements for the period ended 31 December 2021**

<b>General Fund</b>	<b>2021</b>		<b>2020</b>	
	£	£	£	£
<b>Receipts</b>				
<i>Regular giving</i>				
Planned giving	54,631.44		64,197.93	
Collections & other giving	1,263.47		1,384.38	
Income tax recovered	<u>1,564.64</u>	57,459.55	<u>2,193.57</u>	67,775.88
<i>Other voluntary receipts</i>				
Mission & relief agencies	0.00		0.00	
Contributions from Hall A/C	90.00		120.00	
Miscellaneous receipts	2,224.93		3,366.21	
Donations	<u>9,462.76</u>	11,777.69	<u>4,759.52</u>	8,245.73
<i>Receipts from Church activities</i>				
Fees	929.06		299.53	
Coffee	<u>365.61</u>	1,294.67	<u>304.86</u>	604.39
<b>Total Receipts</b>		<u>70,531.91</u>		<u>76,626.00</u>
<b>Payments</b>				
<i>Church activities</i>				
Overseas mission & relief agencies	2,812.50		4,075.00	
Diocesan Parish Share	53,259.00		56,515.00	
Church running & repair expenses	9,467.91		11,367.88	
Subscriptions	647.14		771.79	
Clergy expenses	1,028.07		1,294.91	
Vicarage	0.00		0.00	
Cost of services & outreach	1,977.78		1,144.35	
Printing & stationery	2,179.39		1,367.88	
Wages - office	7,225.49		7,245.18	
Cleaning church	542.95		969.35	
Readers expenses	0.00		320.00	
Bank charges	<u>289.39</u>		<u>287.46</u>	
<b>Total payments</b>		<u>79,429.62</u>		<u>85,358.80</u>

<b>Receipts less Payments</b>	-8,897.71	-8,732.80
Church account as at 1 January	<b>14,078.54</b>	<b>22,811.34</b>
Church account as at 31 December	<b>5,180.83</b>	<b>14,078.54</b>

#### Hall, 7a & Scout Hut receipts & payments account - restricted fund

	2021	2020
<b>Receipts</b>	£	£
Church hall lettings	15,894.34	14,044.37
Donations	18.95	4.00
7a income	9,730.00	9,189.00
CPAS interest	<u>0.00</u>	<u>0.00</u>
	25,643.29	23,237.37
<b>Payments</b>		
Hall expenses	13,026.49	14,669.72
bank charges	101.50	107.85
7a expenses	<u>462.31</u>	<u>1,958.80</u>
	13,590.30	16,736.37
<b>Receipts less Payments</b>	<u>12,052.99</u>	<u>6,501.00</u>

#### Transfer to church account

Hall account as at 1 January	<b>60,853.32</b>	<b>54,352.32</b>
Hall account as at 31 December	<b>72,906.31</b>	<b>60,853.32</b>

#### Bookstall - restricted fund

	2021	2020
<b>Receipts</b>	£	£
	75.98	177.98
<b>Payments</b>	30.00	110.10
<b>Receipts less Payments</b>	<u>45.98</u>	<u>67.88</u>
Bookstall account as at 1 January	<b>226.61</b>	<b>158.73</b>
Bookstall account as at 31 December	<b>272.59</b>	<b>226.61</b>

#### Prices Charity - restricted fund

	2021	2020
<b>Receipts</b>	£	£
	7,036.40	4,500.00
<b>Payments</b>		
Transfer of funds for expenditure accrued up to May 2	1601.82	
Young people	5,302.73	1,898.72
Youth worker wages	<u>4,978.70</u>	<u>4,670.00</u>
<b>Receipts less Payments</b>	<u>131.85</u>	<u>-2,068.72</u>
Prices account as at 1 January	<b>-131.85</b>	<b>1,936.87</b>
Prices account as at 31 December	<b>0.00</b>	<b>-131.85</b>

#### Special Projects - restricted fund

	2021	2020
<b>Receipts</b>	£	£
	3,250.66	9,387.82
<b>Payments</b>	<u>410.46</u>	<u>284.02</u>
	<u>2,840.20</u>	<u>9,103.80</u>
Special projects as at 1 January	<b>11,692.35</b>	<b>2,588.55</b>
Special projects as at 31 December	<b>14,532.55</b>	<b>11,692.35</b>

#### Social - restricted

	2021	2020
<b>Receipts</b>	£	£
	0.00	0.00
<b>Payments</b>	0.00	0.00
all gain transferred to General account	<u>0.00</u>	<u>0.00</u>
Social as at 1 January	<b>106.58</b>	<b>106.58</b>
Social at 31 December	<b>106.58</b>	<b>106.58</b>

## 2 INCOMING RESOURCES

	Unrestricted funds £	Restricted funds £	Endowment funds £
2(a) <i>Incoming resources from donors</i>			
<b>Planned giving:</b>			
Gift Aid for general fund	1,564.64		
Standing orders	7,700.25		
CAF	0.00		
Free will giving	2,394.60		
Open giving	1,263.47		
Parish Giving Scheme	44,536.59		
Other donations	9,462.76	18.95	
	<b>66,922.31</b>	<b>18.95</b>	<b>0.00</b>
2(b) <i>Activities for generating funds</i>			
Prices charity grant		7,036.40	
Oversea mission	0.00		
Christian relief			
Bishops Lent Appeal	0.00		
Contribution from Hall	90.00		
Miscellaneous income	2224.93		
	<b>2,314.93</b>	<b>7,036.40</b>	<b>0.00</b>
2(c) <i>Church activities</i>			
coffee money	365.61		
Bookstall		75.98	
Church hall lettings	15,894.34		
7a rental income		9730.00	
Special projects		3,250.66	
Fees - church	2,524.06		
	<b>18,784.01</b>	<b>13,056.64</b>	<b>0.00</b>
2(d) <i>Other ordinary income</i>			
sundry social			
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2(e) <i>Income from investments</i>			
Interest - Gen ac			
CPAS interest			
Interest - hall account			
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>88,021.25</b>	<b>20,111.99</b>	<b>0.00</b>

## 3 RESOURCES EXPENDED



	Unrestricted funds	Restricted funds	Endowment funds
3(a) <i>Grants &amp; Donations</i>			
Oversea mission	2787.50		
Christian relief			
Other donations	25.00		
	<b>2,812.50</b>	<b>0.00</b>	<b>0.00</b>
3(b) <i>Support Costs</i>			
Lay readers allowance	0.00		
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3(c) <i>Directly relating to the work of the church</i>			
Parish share	53259.00		
Clergy costs	1028.07		
Young people		5302.73	
Outreach	125.82		
Subscriptions	481.32	165.82	
c fees	1595.00		
Services costs	1851.96		
Special projects (contra)		410.46	
Church running costs (gen & cdf)	9467.91		
	<b>67,809.08</b>	<b>5,879.01</b>	<b>0.00</b>
3(d) <i>Fund raising and publicity</i>			
Social fund	0.00		
Book stall		30.00	
	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>
3(e) <i>Church management &amp; administration</i>			
Administration & stationery costs	2156.35	23.04	
Bank charges	187.89	101.50	
	<b>2,344.24</b>	<b>124.54</b>	<b>0.00</b>
3(f) <i>Other expenses</i>			
3a			
Hall expenses		12327.57	
Scout hut		698.92	
7a expenses		462.31	
	<b>0.00</b>	<b>13,488.80</b>	<b>0.00</b>
<b>TOTAL RESOURCES USED</b>	<b>72,965.82</b>	<b>19,522.35</b>	<b>0.00</b>
<b>4 STAFF COSTS</b>			
Wages - church cleaner	542.95		
Wages - office	7225.49		
Wages - youth co-ordinator		4978.70	
	<b>7,768.44</b>	<b>4,978.70</b>	<b>0.00</b>

## 5 FIXED ASSETS FOR USE BY THE PCC

	Unrestricted funds £	Restricted funds £	Endowment funds £
<b>GROSS BOOK VALUE</b>			
at 1 Jan			
additions			
at 31 Dec	0.00	0.00	
<b>DEPRECIATION CHARGE</b>			
at 1 Jan			
Charge for year			
at 31 Dec	0.00	0.00	
<b>NET BOOK VALUE</b>			
at 31 Dec	0.00	0.00	

## CURRENT ASSETS

<b>7 Debtors</b>	0.00	<b>0.00</b>	<b>0.00</b>
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Cash

General A/c	30,015.61		
High interest a/c	11,691.00		
Hall A/c		48,481.90	
Petty cash	48.70		
Social fund			
	<b>41,755.31</b>	<b>48,481.90</b>	<b>0.00</b>

## 8 CURRENT LIABILITIES

CPAS loan			
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## 6 ANALYSIS OF NET ASSETS BY FUND

Fixed Assets	0.00		0.00
Current Assets	41,755.31	48,481.90	0.00
Current Liabilities	0.00	0.00	0.00
<b>Fund balance</b>	<b>41,755.31</b>	<b>48,481.90</b>	<b>0.00</b>

## 9 FUND DETAILS

The restricted funds comprise of the Prices fund, Circus Charity fund (hall, scout hut & 7 Bookstall. Special projects, social and youth donation



**TOTAL FUNDS****2021****2020****£****£**

1,564.64

2,193.57

7,700.25

7,968.39

0.00

0.00

2,394.60

2,497.80

1,263.47

1,384.38

44,536.59

53,731.74

9,481.71

4,763.52

**66,941.26****72,539.40**

7,036.40

4,500.00

0.00

0.00

0.00

0.00

0.00

30.00

90.00

120.00

2,224.93

3,366.21

**9,351.33****8,016.21**

365.61

304.86

75.98

177.98

15,894.34

14,044.37

9,730.00

9,189.00

3,250.66

9,387.82

2,524.06

1,959.00

**31,840.65****35,063.03**

0.00

0.00

**0.00****0.00**

0.00

0.00

0.00

0.00

0.00

0.00

**0.00****0.00****108,133.24****115,618.64**

:

2021	2020
2,787.50	4,075.00
0.00	0.00
25.00	0.00
<b>2,812.50</b>	<b>4,075.00</b>

0.00	320.00
<b>0.00</b>	<b>320.00</b>

53,259.00	56,515.00
1,028.07	1,294.91
5,302.73	1,898.72
125.82	234.50
647.14	771.79
1,595.00	1,659.47
1,851.96	909.85
410.46	284.02
9,467.91	11,367.88
<b>73,688.09</b>	<b>74,936.14</b>

0.00	0.00
30.00	110.10
<b>30.00</b>	<b>110.10</b>

2,179.39	1,367.88
289.39	287.46
<b>2,468.78</b>	<b>1,655.34</b>

0.00	0.00
12,327.57	14,321.89
698.92	347.83
462.31	1,958.80
<b>13,488.80</b>	<b>16,628.52</b>
<b>92,488.17</b>	<b>97,725.10</b>

542.95	969.35
7,225.49	7,245.18
4,978.70	4,670.00
<b>12,747.14</b>	<b>12,884.53</b>

TOTAL FUNDS	
2021	2020
0.00	0.00
0.00	0.00
<b>0.00</b>	<b>0.00</b>
0.00	0.00
0.00	0.00
0.00	0.00
<b>0.00</b>	<b>0.00</b>
0.00	0.00
<b>0.00</b>	<b>0.00</b>

0.00	0.00
0.00	0.00
0.00	0.00
<b>0.00</b>	<b>0.00</b>

2021	2020
30,015.61	34,499.60
11,691.00	9,321.44
48,481.90	41,356.95
48.70	60.32
0.00	0.00
<b>90,237.21</b>	<b>85,238.31</b>

0.00	<b>0.00</b>
<b>0.00</b>	<b>0.00</b>
0.00	0.00

0.00	0.00
90,237.21	85,238.31
0.00	0.00
<b>90,237.21</b>	<b>85,238.31</b>

'a),

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# Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31<sup>st</sup> December 2021

## Section A

This is my report to the Parochial Church Council of St John the Evangelist, on the annual report for the year ended 31<sup>st</sup> December 2021 set out on pages

### Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission, including the updated directions 2 and 9 (Sept 2017). 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

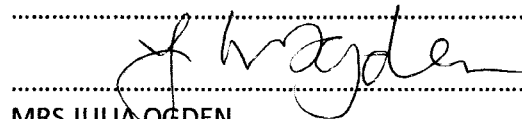
### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### Examiner's signature



### Examiner's name CAPITALS

MRS JULIA OGDEN

### Date

11 APRIL 2022

### Relevant professional qualification(s) or body if any

ASSOCIATION OF ACCOUNTING TECHNICIANS

### Examiner's address



# Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31<sup>st</sup> December 2021

## Section B

### Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners)

Give here brief details of any  
items that the examiner  
wishes to disclose