

**The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Fareham**

**Annual Report  
and Financial Statements  
of the Parochial Church Council**

For the year ended 31 December 2024

**Incumbent:**

Rev Henry Kendal

**Bank:**

Lloyds Bank  
43 West Street  
Fareham  
PO16 0BE

**Independent examiner**

Mrs Julia Ogden

Registered Charity 1143777

# Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31<sup>st</sup> December 2024

## 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 2023 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

J. L. OGDEN.

Examiner's name CAPITALS

J. L. OGDEN.

Date

8<sup>th</sup> April 2025

Relevant professional qualification(s) or body if any

M.A.A.T.

Examiner's address

16 St Michaels Grove  
Fareham  
Hants  
PO14 1DR

**ST JOHN THE EVANGELIST, FAREHAM –  
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**Administrative information:**

St John the Evangelist is situated in Upper St Michael's Grove, Fareham. It is part of the Diocese of Portsmouth within the Church of England. The correspondence address is: St John the Evangelist Church, 1a Upper St. Michael's Grove, Fareham, Hampshire, PO14 1DN.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Registered no. 1143777.

**PCC members:**

Incumbent: Revd. Henry Kendal, Joint Chairperson (May 2024 - present)

Curate: Mrs Lorraine Collins

Churchwardens: Miss Eleanor Coutts and Mrs Vicky Duboc

Deputy Churchwarden: n/a

Representatives on the Deanery Synod: Mrs June Haye

Lav Reader Representatives: Mr Ian Cranstone and Mr Jeremy Hicks

**Elected Members:**

Mr Geoff Collins (Until APCM 2025)

Mrs Sue Lupton (Until APCM 2025)

Mrs Ursula Lewis (Secretary) (Until APCM 2025)

Mrs Elizabeth Webb (Until APCM 2027)

Mrs Rachel Hicks (Until APCM 2027)

Mr Thomas McCorkell (Until APCM 2027)

Mrs Janet Tucker (Treasurer) (Until APCM 2026)

Mrs Sally Cranstone (Until APCM 2026)

Mrs Charlie Stevenson (Until APCM 2026)

Mr Brian Powell (Until APCM 2027)

Mrs Jeannette Poulter (until APCM 2027)

Mrs Karen Dillon-Shallard (until APCM 2027)

## **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

## **Objectives and activities**

St John's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church, the Church Hall and 7A Upper St Michael's Grove.

## **Church attendance**

The average weekly Church attendance in 2024 is 65 people.

## **Annual review:**

There were 7 PCC meetings held in 2024, including one Special PCC meeting in December. Average attendance was 17. PCC also met informally at 2 'away days' to pray, discuss and consider our vision for the church. Various groups and committees met between meetings and their minutes were received by the full PCC and discussed where necessary. All PCC meetings began with a Bible reading and prayer, received financial reports, safeguarding reports and matters relating to health and safety. Synod reports were given by the representative. Parish share, the Quinquennial Report, buildings review and action plan remained a major part of discussions held throughout the year.

For some time, our vision as a church has been to see 'Jesus in the heart of our community'. After much discussion and prayer throughout 2024, PCC have updated this to 'Loving, Growing, Overflowing'. This reflects, we pray, the new vision we feel God is calling us to and our new season with Henry, Jane and Lou joining us.

To begin the year, PCC met in January with 16 attendees. The Bible reading from Ephesians 3:20 "Now unto him that is able to do exceedingly abundantly above all that we ask or think, according to the power that worketh in us" was a timely reminder during this vacancy that God the Holy Spirit is at work and can do more than we can ask or imagine. We remain grateful to God for the visiting Clergy, Readers, Churchwardens and all who helped with the service and continuing life of the church during this time. Items on the Quinquennial Report, the church hall terms and conditions, and parish share contributions were reviewed. Special thanks to the Social Media Team for their great job in publicising the services held during the Christmas period.



March PCC meeting had 15 attendees. Archdeacon Kathryn Percival joined us for part of this meeting with the good news of possibly adding to the clergy at St. John's. APCM planning and increasing the funding available for children requiring help to attend residential trips were the main topics discussed.

In April we held our APCM to elect our churchwardens, deanery rep and PCC members. A huge thank you to Richard England, Area Dean, for his assistance with this. A video introduction of our newly appointed vicar and his wife, Henry and Jane Kendal was played in anticipation of his licencing at St. John's on May 14, 2024.

May PCC meeting had 17 attendees. A special welcome was extended to the new vicar, as well as newly elected PCC members, and appointments were made for specific roles. Policy documents required by the Charities Commission, improving accessibility to church and hall entrances, the offer of a new curate and plans for a combined benefice with St. Peter and Paul was discussed. Recognising that as trustees, we have to be good stewards of the church's money, and noting the generosity of those supporting social events hosted by St. John's, it was agreed unanimously to giving more generously to the 12 charities supported this year through our tithing. To set priorities for the season ahead, including prayer and fasting as we seek the Lord's help with our vision and make the church more missional, PCC agreed to meet informally.

July's PCC meeting had 18 attendees with Lou Collins, our new curate, leading a time of devotion based on Ephesians 6, a timely reminder for all to put on the whole armour of God. She noted that when we put on the shoes of peace, it is an intentional act – one with purpose. We may step out into unknown grounds, but know that God has directions in place and we are not alone. Following much discussion and reflecting on how blessed St. John's have been in the past year, and especially now having a vicar and curate, PCC agreed to meet its full contribution of parish share. Mrs Karen Dillon-Shallard stepped up as Parish Safeguarding Officer following the resignation at the end of June of Graham Newton, who faithfully served this parish for many years and was moving to a new church.

There were 16 members at the September PCC meeting. It discussed a departmental structure for the different groups and committees with a member of Staff providing support, a giving plan and starting up a toddler group on Thursdays during term time and a monthly women's breakfast. Also discussed were plans for holding a second Light Party at the end of October in the church building, and for a great Christmas giveaway in November where all donated items received will be freely available to members of the community to take away.

November's meeting was attended by 18 members. Updating the church management systems and accounting software, and plans for Christmas services was discussed. The updated Parish Safeguarding Policy was discussed and adopted. PCC treasurer, Janet Tucker, decided to step down from this role at the end of the year and Sue Lupton was appointed to take over from 1 January 2025.

December's special PCC meeting was attended by 18 members. This meeting looked at the church as a whole, with discussions focused on a new vision statement for St. John's, a nomenclature renaming different areas within the church to reflect how it is being used and improving our publicity and branding.

Ursulla Lewis (PCC Secretary)

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the year ended 31 December 2024**

	Note	Unrestricted	Restricted	<b>TOTAL FUNDS</b>	
				<b>2024</b>	<b>2023</b>
<b>INCOMING RESOURCES</b>					
<i>Voluntary income</i>	2(a)	68,498	2,500	70,998	54,275
<i>Activities for generating funds</i>	2(b)	0	1,500	1,500	16,059
<i>Church activities</i>	2(c)	3,533	48,055	51,588	44,198
<i>Other ordinary income</i>	2(d)	4,292	0	4,292	1,911
<i>Income from investments</i>	2(e)	3,113	0	3,113	2,841
<b>TOTAL INCOMING RESOURCES</b>		<b>79,435</b>	<b>52,055</b>	<b>131,490</b>	<b>119,283</b>
<b>RESOURCES EXPENDED</b>					
<i>Grants / Donations</i>	3(a)	4,132	0	4,132	2,500
<i>Support costs</i>	3(b)	708	0	708	1,003
<i>Directly relating to the work of the church</i>	3(c)	81,435	1,992	83,427	65,700
<i>Fund raising and publicity</i>	3(d)	1,214	0	1,214	613
<i>Church management and administration</i>	3(e)	1,694	0	1,694	1,441
<i>Other expenses</i>	3(f)	2,300	51,373	53,674	22,933
<i>Staff costs</i>	4	10,592	0	10,592	6,948
<b>TOTAL RESOURCES EXPENDED</b>		<b>102,075</b>	<b>53,365</b>	<b>155,441</b>	<b>101,138</b>
NET INCOMING / (OUTGOING) RESOURCES BEF OTHER RECOGNIZED GAINS AND LOSSES		-22,640	-1,310	-23,951	18,145
Transfer of funds		65,143	-65,143	0	0
<b>GAINS AND LOSSES ON INVESTMENT ASSETS</b>					
Depreciation on assets		275		275	0
<b>NET MOVEMENT IN FUNDS</b>		<b>42,228</b>	<b>-66,453</b>	<b>-24,226</b>	<b>18,145</b>
BALANCES B/FWD AT 1 JANUARY		52,687	68,953	121,640	103,495
<b>BALANCES C/FWD AT 31 DECEMBER</b>		<b>94,914</b>	<b>2,500</b>	<b>97,414</b>	<b>121,640</b>

The notes on pages 3-9 form part of this account

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

**BALANCE SHEET AT 31 DECEMBER 2024**

	Notes	2024	2023
<b>FIXED ASSETS</b>			
Tangible fixed assets (net)	5	2,552	0
<b>CURRENT ASSETS</b>			
Debtors	7	7,305	0
Cash at bank and in hand		89,121	121,640
		<u>96,425</u>	<u>121,640</u>
<b>LIABILITIES</b>	8	1,563	0
<b>NET CURRENT ASSETS</b>		<u>97,414</u>	<u>121,640</u>
<b>FUNDS</b>	6		
Current year earnings		-24,226	52,687
Retained earnings		121,640	68,953
		<u>97,414</u>	<u>121,640</u>

Approved by the Parochial Church Council on

and signed on its behalf by:



Mrs V Duboc (Church warden)



Eleanor Coutts (Church warden)

The notes on pages 3 to 9 form part of these accounts



## 2 INCOMING RESOURCES

	Unrestricted funds £	Restricted funds £	Endowment funds £	TOTAL FUNDS	
				2024 £	2023 £
2(a) <i>Incoming resources from donors</i>					
<b>Planned giving:</b>					
Gift Aid tax back	13,234			13,234	2,612
Standing orders	7,753			7,753	7,008
Free will giving	546			546	498
Open giving	5,171			5,171	2,993
Parish Giving Scheme	37,244			37,244	41,164
Other donations	4,550	2,500		7,050	0
	<b>68,498</b>	<b>2,500</b>	<b>0</b>	<b>70,998</b>	<b>54,275</b>
2(b) <i>Activities for generating funds</i>					
Prices charity grant		1,500		1,500	2,000
Bishops Lent Appeal				0	0
Contribution from Hall				0	1,313
Miscellaneous income				0	12,746
	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>1,500</b>	<b>16,059</b>
2(c) <i>Church activities</i>					
coffee money	1,175			1,175	1,293
Church & Hall lettings	563	34,785		35,348	32,414
7a rental income		13,030		13,030	9,231
Special projects		240		240	252
Fees - church	1,796			1,796	1,008
	<b>3,533</b>	<b>48,055</b>	<b>0</b>	<b>51,588</b>	<b>44,198</b>
2(d) <i>Other ordinary income</i>					
Social events	4,292			4,292	1,911
	<b>4,292</b>	<b>0</b>	<b>0</b>	<b>4,292</b>	<b>1,911</b>
2(e) <i>Income from investments</i>					
Bank interest	276			276	0
CPAS interest	2,837			2,837	2,841
	<b>3,113</b>	<b>0</b>	<b>0</b>	<b>3,113</b>	<b>2,841</b>
<b>TOTAL INCOMING RESOURCES</b>	<b>79,435</b>	<b>52,055</b>	<b>0</b>	<b>131,490</b>	<b>119,283</b>

## 3 RESOURCES EXPENDED

	Unrestricted funds	Restricted funds	Endowment funds	2024	2023
3(a) <i>Grants &amp; Donations</i>					
Charitable donations	4,132			4,132	2,500
Other donations				0	0
	<b>4,132</b>	<b>0</b>	<b>0</b>	<b>4,132</b>	<b>2,500</b>

### 3(b) Support Costs

Readers allowance	708			708	1,003
	<b>708</b>	<b>0</b>	<b>0</b>	<b>708</b>	<b>1,003</b>

### 3(c) Directly relating to the work of the church

Parish share	61,446			61,446	47,395
Clergy costs	989			989	653
Young people	473	1,500		1,973	2,024
Outreach	474			474	115
Subscriptions	1,275			1,275	1,226
c fees	660			660	1,181
Services costs	2,314			2,314	1,693
Special projects		492		492	153
Church running costs	13,804			13,804	11,259
	<b>81,435</b>	<b>1,992</b>	<b>0</b>	<b>83,427</b>	<b>65,700</b>

### 3(d) Fund raising and publicity

Social fund	1,214			1,214	613
	<b>1,214</b>	<b>0</b>	<b>0</b>	<b>1,214</b>	<b>613</b>

### 3(e) Church management & administration

Administration & stationery costs	1,232			1,232	1,076
Bank charges & fees	462			462	366
	<b>1,694</b>	<b>0</b>	<b>0</b>	<b>1,694</b>	<b>1,441</b>

### 3(f) Other expenses

Vicarage	2,300			2,300	0
Hall expenses		48,109		48,109	20,432
Scout hut		159		159	1,703
7a expenses		3,106		3,106	798
	<b>2,300</b>	<b>51,373</b>	<b>0</b>	<b>51,373</b>	<b>22,933</b>
<b>TOTAL RESOURCES USED</b>	<b>91,483</b>	<b>53,365</b>	<b>0</b>	<b>144,849</b>	<b>94,190</b>

## 4 STAFF COSTS

Wages - church cleaner	2,148			2,148	1,338
Wages - office	8,444			8,444	5,610
Wages - youth co-ordinator				0	0
	<b>10,592</b>	<b>0</b>	<b>0</b>	<b>10,592</b>	<b>6,948</b>

## 5 FIXED ASSETS FOR USE BY THE PCC

	Unrestricted funds £	Restricted funds £	Endowment funds £	TOTAL FUNDS	
GROSS BOOK VALUE				2024	2023
at 1 Jan	0	0		0	0
additions	2,827			2,827	0
at 31 Dec	2,827	0		<b>2,827</b>	<b>0</b>
DEPRECIATION CHARGE				0	0
at 1 Jan	0			0	0

Charge for year	275		275	0
at 31 Dec	275	0	<b>275</b>	<b>0</b>
<b>NET BOOK VALUE</b>			0	0
at 31 Dec	2,552	0	<b>2,552</b>	<b>0</b>

## CURRENT ASSETS

### 7 Debtors

prepayments	2,294		2,294	0
accrued income	5,011		5,011	0
	<b>7,305</b>	<b>0</b>	<b>7,305</b>	<b>0</b>

### BANK

General A/c	7,891		7,891	17,930
High interest a/c	54,951		54,951	21,696
Hall A/c	26,279		26,279	82,014
	<b>89,121</b>	<b>0</b>	<b>89,121</b>	<b>121,640</b>

### 8 CURRENT LIABILITIES

pension payable	58		58	0
accruals	1,505		1,505	
	<b>1,563</b>	<b>0</b>	<b>1,563</b>	<b>0</b>
			0	0

### 9 ANALYSIS OF NET ASSETS BY FUND

Fixed Assets	2,552	0	2,552	0
Current Assets	7,305	0	7,305	121,640
Current Liabilities	1,563	0	1,563	0
<b>Fund balance</b>	<b>8,294</b>	<b>0</b>	<b>8,294</b>	<b>121,640</b>

### 10 FUND DETAILS

The restricted funds comprise of the Prices fund and Circus Church Charity fund (hall, scout hut & 7a) and a gift to purchase church chairs

**PAROCHIAL CHURCH COUNCIL OF ST JOHN'S, FAREHAM**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2024

**ACCOUNTING POLICIES**

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006. The applicable accounting standards FRS102 and the Statement of Recommended Practice for Accounting and Reporting by Charities are applied. The accounts have been prepared under the historic cost convention.

**Incoming resources**

Collections are recognised when received by or on behalf of the PCC

Planned giving receivable under Gift Aid is recognised only when received

Income tax recoverable on Gift Aid donations is recognised when the incoming resources to which the recovery relates are received

Legacies to the PCC are recognised when there is evidence of entitlement, receipt is probable and the amount can be measured reliably

Income from all fund raising is accounted for gross

**Expenditure**

Expenditure is recognised when it is incurred

Parish Share is accounted for when it is paid

Value added tax is included in the cost of items reported in the statement of financial activities

**STAFF COSTS**

	2024	2023
Wages and salaries	£10,592	£6,948
Average number of employees	2	2

During the year the PCC employed an administrator and a cleaner, both part time.



There were no employee benefits to key management personnel in the previous or current years

ASSETS

Consecrated and beneficed property of any kind is excluded from the accounts by section 10(2)(a) of the Charities Act 2011

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as heritage assets unless consecrated. These are capitalised at cost and depreciated over their useful economic life on a straight line basis other than where insufficient cost information is available. All items are included in the Church’s inventory.

Tangible fixed assets for use by the PCC are capitalised if they can be used for more than one year, and cost circa £100 or more. They are valued at cost. Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

- Fixtures & Fittings    5 years
- Computers                3 years

	b/fwd	Purchased 2024	depreciation	net
Synology Disk Station		£318	£71	£247
Asus RT-AX57 dua; band wifi extendable router		£85	£19	£66
2 x seagate iron wolf 4TB NAS hard drive 3.5" 5900RPM		£198	£44	£154
Replacement fridge		£306	£30	£276
Replacement freezer		£306	£30	£276
4 x hand washers		£1,614	£81	£1,533

Current assets

Amounts owing to the PCC at 31 December 2024 in respect of fees, rents or other income are shown as debtors less any necessary provision for amounts that may prove uncollectable.

Gift Aid tax return Jul-Sep 24	£1,203.07
Gift Aid tax return Oct-Dec 24	£1,617.01

Cash held at the bank at 31 December 2024 is shown below

	2024	2023
Current account	£7,891	£17,930
Hall account	£26,279	£82,014
High interest account	£54,951	£21,696

Balance in Xero	£7,891
Plus outstanding payments (Mary's Meals)	£898
Plus outstanding payment (Christingle)	£39
Less outstanding receipts (sumup)	£490
Bank statement balance	£8,338

## RESERVES POLICY

It is the policy of the church to hold in reserve the equivalent of £20,000 to cover operational costs.

This will provide cover for the following;

4 months for salary costs (£4,000)

4 months for general running costs (utilities - £3,000) for the church.

1 month for general running costs (utilities - £2,500) for the church Hall.

And the equivalent of 2 months' worth of Parish Share (£9,500).

In addition, we the PCC will hold in reserve £1,000 to cover expected annual rises in the costs of some of the above

It is also our policy to hold an amount for likely building works as a result of the quinquennial inspection and Hall access improvements £30,000.

In view of the mission of the church we have allocated £30,000 in reserves towards outreach and Mission based projects

## LIABILITIES

	2024	2023
Accrue hall electricity	£232	0
Accrue hall gas	£886	0

Accrue Scout hut electricity	£16	0
Accrue church electricity	£371	0
Other creditors (pension)	£58	0
Parish Share due	0	£5,698

## FUNDS

### Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use or for spending on a future project .

These accounts do not include the accounts of church groups that owe their main affiliation to another body or informal gatherings of church members.

### Restricted Funds

The monies raised from hiring the hall and renting 7a have been thought of as a restricted fund. The Church Pastoral Aid Trust own the church hall, 7a and surrounding land held in trust for St John's and the capital is invested by the Circus Church Charity whose charitable objects are to erect a church, a church hall and parsonage, to make improvements or alterations thereto. To sell or let any premises not required and apply the income to maintaining the buildings, maintaining the services and providing the stipend of the minister.

At the PCC meeting of 11 November 2024 it was agreed that the funds listed as restricted from the hall and 7a be classified as unrestricted from 1 January 2025 as the PCC's purpose is in line with Circus Church Charity as the work of St John's church in Fareham.

The special projects fund was closed as all funds have been allocated and the donor agreed in writing that this was the case.

The funding from Prices Charity Trust for the education of those under 25 and living in Fareham is an income fund that must be spent on restricted purposes.

A donation was received to put toward the purchase of church chairs.

### Analysis of funds

	Balance b/fwd	Income	Outgoing	Gains and Losses yr	Transfers	Balance c/fwd
Unrestricted	£52,687	£79,035	£101,950	-£22,913	£65,143	£94,915
Hall & 7a	£68,701	£47,815	£51,373	-£3,558	-£65,143	0
Prices Trust	0	£1,500	£1,500	0		0
Sp. Projects	£252	£240	£492	-£252		0