

**St JOHN THE BAPTIST PARISH CHURCH
MACAULAY ROAD, BROADSTONE, BH18 8AR
Charity Number 1162162**

**STATUTORY REPORTS FOR
APCM, 7TH APRIL 2022**

SAFEGUARDING REPORT 2022

Firstly, Jackie Williams stepped down as Parish Safeguarding Rep and Paul Winsworth was appointed by the PCC to take her place and is undertaking the required training. Thanks must go to Jackie for all the hard work she put into the role, especially in the first couple of years before the Diocese had its own safeguarding policy.

National and parish context: The last few months have seen many changes in the Safeguarding Team at Salisbury: Paul Barton was appointed the new chair as Adrian Smale retired. Hilary Abbott, Scott Lamb, Sally Finn all left the team and Jem Carter has become part-time.

The PCC agreed to the continued adoption of Church of England "Promoting a Safer Church" Safeguarding Policy and the associated practice and procedures.

Accordingly, St Johns Parish safeguarding posters are displayed with local contact details and out of hours contacts, 'thirynone:eight' tel 0303 0031111, providing the contact 5pm until 8am if required.

DBS and Training matters: From the start of 2022 DBS checks will be renewed after three years (from five) to bring the Church of England in line with other organisations working with children and vulnerable adults. Safeguarding Training has been revised with a new framework into three levels: Basic, Foundation and Leadership.

All St Johns PCC members have completed the Basic Awareness Course and have current Enhanced DBS checks in place, as do all voluntary workers/leaders and LPA's.

Safeguarding advice sought: The Salisbury Team have been helpful and supportive with advice over a few issues that have been raised over the year and no concerns have had to be raised at a higher level.

Finally: At St Johns we aim to establish a safe, caring environment for everyone and to support and protect all children and adults who may be at risk of abuse. We follow the guidance to support those who have been abused and the guidance to identify any person who may present a risk. If someone has any concerns please report these to the Vicar or a Safeguarding Officer, and the Diocesan Safeguarding Adviser will be consulted.

We all need to remember that. Safeguarding is everyone's business.

Jill Bunning and Paul Winsworth – Parish Safeguarding Reps

PAROCHIAL CHURCH COUNCIL REPORT, Year to 31st Dec 2021

We are most grateful to our Vicar Revd Helen Bailey for all her hard work and dedication, and also to our Curate Reverend Lyndon Webb for providing

invaluable assistance in running the Parish, with particular help in enabling St John's to achieve our Bronze Eco Church award. We are also most fortunate to have had the unstinting help of our retired priests Reverend Patrick Hastings and Reverend Paul Renyard during the year.

The PCC continues to employ a part-time paid administrator and a caretaker/cleaner/handyman for the church hall.

1) Parochial Church Council

PCC members listed here are from the April APCM until the December 2021 end of year.

The PCC numbers 21, comprising The Vicar as Chairman, Assistant Curate, 2 Church Wardens, one of whom is Deputy Chairman, 2 Co-opted members, 12 elected members of whom 4 are elected each year for a three year period, and 3 elected Deanery Synod members. The PCC met on seven occasions to decide on the business of the parish, with some items of business conducted between meetings by email. The members of the PCC serving from the last AGM until our December end of year are :-

Chairman	Revd Helen Bailey, Vicar
Assistant Curate	Rev Lyndon Webb
Church Wardens	Mr. Eric Whapples – Vice Chairman Mrs Gill Jones
Poole Deanery Synod Winsworth	Mr Keith Manston, Mr Gerald (Gez) Mellers, Mr Paul
Elected Members (1 st Yr)	Mrs Diane Sharp, Ms Rosemary Mortimer, Mrs Sue Bennett, Mrs Barbara Foulger
Elected Members (2 nd Yr)	Mrs Christine Cullen, Mr Mike Thornton, Mr Campbell Miller, Ms Caroline McGregor-Wright
Elected Members (3 rd Yr)	Mrs June Webber, Mrs Margaret Breedon, Mrs Jenny Hudson, Mrs Linda McKenzie.
Co-opted Member	Mrs Geraldine Willford, Secretary Mr Nick Heckford, Treasurer

2). Activity in the Year

2021 was another difficult year, with both worship and other parish activities affected by the continuing Covid pandemic. The PCC met on 6 occasions for regular meetings and a further 'special' meetings were held in February, May and

November to deal with urgent PCC business. A blend of Zoom and in person meetings were held, according to the Covid prevalence at the time. For the first meeting in January, we were in lockdown once more and met over Zoom. The PCC approved the decision to shut the church for public worship for January and February, extending into March if the Covid numbers demanded it. They also decided to appoint Banyards as the main contractor on NorthReach and to explore VAT exemption on the project. Rev Lyndon outlined his plans for the Eco Shed and there was discussion of the 20mph traffic calming scheme proposed for roads local to the church. We also learned of the deficit facing the Diocese of some £1.88million at the end of 2020 and the effect this might have on future ministry plans. The PCC also approved the introduction of the '50 Club' as a fundraiser.

In February, there was a special online meeting to consider a request from Hoppers (Sunny Days) for a rent reduction as their reduced numbers meant that they could not pay rent at the rate we had agreed the previous August. It was agreed that the rent could be reduced by 50% for the period February – August, returning to the full contractual rate in September.

March's meeting was again held on Zoom. Authorisation was given for the church boiler to be repaired at a cost of £600 and it was agreed that we should get a quote for a thermostat to be fitted in the hall to reduce costs and allow more control. Our response to the BCP traffic calming scheme was noted. Jill Bunning outlined changes in Safeguarding requirements, meaning that all PCC members now need a DBS check and to complete the Basic Training module C0. A sub-group to steer this year's Stewardship Campaign was formed and there was a long discussion re the sale of the Curate's house back to the Diocese, which would release much-needed funds for NorthReach. This included back payment of long overdue rent.

By May, we were starting to plan events once more, and risk assessments for hall hire and parish visiting were approved. LLF groups and teaching would be introduced on 5 Sundays. A Technology Grant of £3800 was offered by the All Churches Trust, with the proviso that we could raise the remainder. PAT testing and a Fire Risk Assessment were arranged. We discussed changing the way that charities were chosen for our Charity Tithe, which would widen the decision process to include members of the Electoral Roll.

The NorthReach Building Committee continued to work throughout the year, making progress in May in further defining the finer detail of the design and in looking for cost savings. The decision was made to apply for VAT exemption on the build with a significant saving in cost, although there would be implications for income once the building is completed. Fundraising was again very badly hit by not being able to hold normal events, but some of our grant application work had been successful. Groups hiring the hall started to return.

The Special Meeting in May was called to consider the issues raised by a re-evaluation of the NorthReach project from our preferred contractor, raising the cost of the project by 26%, and to consider the proposals put together by Revd Helen. As a result of this, it was decided to split the project into 2 distinct

phases, and to go out to tender again. We also needed to expedite a decision from the Diocese re the curate's house.

The main focus of our July meeting was the Diocesan Toolkit and Stewardship. Revd Helen's letter outlining St John's response to the Govt's lifting of Covid restrictions was discussed, including reinstating pews to increase the numbers able to attend church. Two retirements were announced – Jackie Williams stepping down as Safeguarding Officer (to be replaced by Paul Winsworth) and Geraldine Willford retiring as Parish Administrator in the autumn.

Over the summer, three online votes took place approving risk assessments, Sunny Days' proposed wall signage and how the party wall between the church and our neighbour in Dunyeats Road could be reconstructed. Activity was increasing, with Musical Markets in Broadstone, Muddy Church and Christmas plans going ahead for the Fayre, Christmas Tree Festival and Advent Carol Service. PCC discussed Eco Church and looked at the Eco Survey and land management and mowing plans. A banner proposed by Sunny Days to be affixed on the pavement side of the wall was discussed and advice given that they would have to consult BCP. Sunny Days had asked for an extension on their rent reduction but it was unanimously agreed that St John's could not support them further.

A week into November, a further Special PCC was held to agree the proposal that we should appoint Greendale Construction, as recommended in the Tender Report, as the contractors for the construction of the annexe at St John's Church and, subject to obtaining Zero-rated VAT, begin the NorthReach build. After long and detailed discussion, it was proposed that we should go ahead on this basis. We also considered a problem that had arisen with the hall floor. Blocks of parquet had come loose and risen up, causing a trip hazard. Eric had consulted an expert, who had proposed trimming the parquet around the edges, then sanding and sealing the floor with an industrial sealant. It was agreed that we should go ahead with this repair, with the cost being paid from the Hall Maintenance Fund.

By the November meeting, life was returning to normal. Revd Helen announced her intention to move back to an 8am and 10am Sunday service from February, with Breakfast Church returning on the 1st Sunday. We were in a position to start work on NorthReach after Christmas and plans were made to clear the cellar and choir vestry in preparation. Revision of some church fees was discussed. We had received a Bronze Award from Arocha as an Eco Church. We had met the conditions of the Technology Grant and Keith and Lyndon were able to start purchasing equipment that would enable the editing of church services to happen much more quickly and easily.

Overall, it was a very busy year, with many difficult decisions to be made. The PCC is always aware of its responsibilities to make these decisions on behalf of the church and works hard to ensure that due diligence is taken in all matters.

3) Worship attendance in the year:

The year started with another lockdown and severe restrictions and numbers able to attend church and a booking system was kept in place until October,

when all the pews were re-instated and hymn singing, although initially just with 2 hymns, returned to our services. Throughout, services continued to be recorded and made available via the Internet on our YouTube channel. During the October Count' around 70-80 people attended in person on a Sunday morning, with a weekly average of a further 92 people watching our services from home. Wednesday mornings have a regular attendance of around 14 people. The Worshipping Community is thought to have grown by 31 adults and 2 children and we have lost 13 people. Breakfast Church returned in September, although numbers are low compared with those pre-pandemic. It is hoped that these will build up again.

4) Parish Share and Giving:

Despite again operating with a bigger deficit this year, the PCC was able to meet its Share obligation to the diocese together with its usual tithe to charities. This is in addition to funds raised by individuals for other deserving causes.

5) Safeguarding:

The PCC complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 by having due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults within the parish.

Approved by the PCC on 24th March 2022 and signed on their behalf by the Vicar Reverend Helen Bailey.

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ELECTORAL ROLL changes as at APCM from 9th April 2021 to 7th April 2022

Added - 6

Michael Renshaw
Clive Fisher
Evelyn Fisher
Sandra Fitzgerald
Brian Skillings
Veronica Skillings

People who have died and names removed - 4

Marianne Williamson
Burchell Gladwyn
Marjorie Sidaway
Bronwen Dutson

Removed - 3

Chris and Jill Wilson - on Electoral Roll at St Mary's, West Moors

Frank Chamberlain

Total on ELECTORAL ROLL 9th April 2021 was 178

Total on ELECTORAL ROLL 7th April 2022 - 177

Change of address

Wiebke Smith
Lavinia Bunn
Dorothy Mitchell
Barbara Nash
Christine Cullen

Removed addresses- no longer there

Lily Wise
Astrid Hedges

Added address

Astrid Hedges

Add email address

Audrey Brooker
Sylvia Eccott

Change of email address

Margaret Robson

Removed landline phone number

Steve and Linda Mackenzie

Marion Marsh
Electoral Roll Officer
24 March 2022

FABRIC REPORT APRIL 2022

During the year January – December 2021 the majority of the tasks undertaken have been ‘routine’ maintenance and minor repairs to the church and hall as things gradually began to return to a new ‘normal’.

NorthReach our major building project will be reported on separately.

Negotiations continued to take place with the neighbour to rebuild the cracked section of the boundary wall, the party wall agreement is now in place, thanks to Eric, and it is anticipated that the work will go ahead shortly.

The valuation and eventual sale of the Curate’s House took place following a lengthy delay in negotiations with the Diocese.

The Eco Shed has been installed on the church lawn to encourage wildlife projects and has been a great asset during Muddy Church sessions.

New first aid kits have been purchased for the church and the hall.

The church organ was tuned and the blowers repaired and oiled, an annual service contract has been taken out to ensure that the blowers are regularly oiled in future.

Keith has purchased A/V equipment, partly funded by the All Churches Trust, which he and Lyndon are working out how to use to better film and edit services.

Several tasks have been undertaken in the hall by our caretaker Darren, including dealing with a leak in the ladies toilets and regular maintenance checks. Eric replaced the lock of the small hall door.

A service was carried out on the kitchen boiler in the hall to restore hot water.

The thermostat controlling the heating has been replaced with a new programmable thermostat, which will allow the hall to be heated more efficiently. Carbon monoxide monitors have also been installed.

The floor had started to lift during cold and damp weather so the PCC accepted a quote from a specialist company to undertake work to deal with this problem.

Following an inspection of the trees in the churchyard and hall car park, a quote has been accepted by the PCC for work to be carried out.

Finally, Eric and I would like to thank everyone who has helped to keep the hall, the church and grounds clean and in good order over the past 12 months, there is always something to be done and we are very grateful for all the help we receive.

Gill Jones
Churchwarden
April 2022

DEANERY REPORT 2021

Poole & North Bournemouth represents 22 churches in its area and meets 3 times per year. In the last year, the meetings were:

June 2021 by Zoom

As well as usual regular business and updates this meeting looked prayerfully and through scripture and worship to reflect on what the members had been through with Covid and to look to the future with hope.

October 2021, again by Zoom

This meeting was Moving Forward with God. In breakout groups we looked at current uncertainties, what could offer encouragement and priorities for the future of churches.

February 2022

The first in-person meeting for 2 years, held at St. Peters, Parkstone. The primary business at this meeting was an initial look at and discussion on the Draft Deanery Plan, concentrating on 4 primary aims:

- Partnerships between churches
- Developing shared resources
- Resourcing pioneer ministry particularly targeting areas within the area with poor current church coverage
- Discipleship, forming healthy parishes.

Feedback was given, and further development of the plan will see it return for formal approval at the next meeting, which will be in June.

Gez Mellers
Deanery Representative

Parochial Church Council of St John The Baptist, Broadstone

Financial Statements

Year Ending 31 December 2021

Explanatory Foreword

The financial statements of the Parochial Church Council are prepared on an income and expenditure basis. Financial statements prepared on an income and expenditure basis include debtors and creditors at the year-end and recognise the assets of the PCC.

The Statement of Financial Activities shown below summarises the income and expenditure of the PCC. The unrestricted and the restricted funds are shown separately. This is because the restricted funds can only be used in accordance with the wishes of the donor and cannot, therefore, be used to meet the running costs of the PCC. The Balance Sheet shows the net worth of the PCC at the end of 2021, again split between unrestricted and restricted funds. The accounting policies contained on pages 2 to 4 of the financial statements explain in more detail the basis upon which they are prepared, and the assets valued. The notes to the financial statements shown from page 4 provide more detail about the transactions of the PCC and the entries in the Balance Sheet.

Statement of Financial Activities

Year Ending 31 December 2021

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
Income								
Voluntary Income	2(a)	£98,641	£40,023	£138,664	£80,314	£21,186	£37,165	£58,350
Activities from generating funds	2(b)	£27,965	-	£27,965	£15,861	£13,501	(£1,397)	£12,104
Income from Investments	2(c)	£378	£2,276	£2,655	£2,547	(£2,056)	£2,164	£108
Church activities	2(d)	£9,425	-	£9,425	£9,244	£181	-	£181
Total Income		£136,409	£42,300	£178,709	£107,965	£32,811	£37,932	£70,744
Expenditure								
Charitable Activities	3(a)	£8,666	-	£8,666	£6,035	(£5,666)	£3,035	(£2,631)
Church Activities	3(b)	£117,601	£60,143	£177,743	£129,161	(£3,276)	(£45,307)	(£48,583)
Fund-raising costs	3(c)	£1,223	-	£1,223	£340	(£1,223)	£340	(£883)
Total Expenditure		£127,490	£60,143	£187,633	£135,536	(£10,166)	(£41,932)	(£52,097)
Net Income / Expenditure before Investment Gains		£8,919	(£17,843)	(£8,924)	(£27,570)	£22,646	(£3,999)	£18,646
Net Gains on Investments		£7,031	£35,061	£42,092		(£7,031)	(£35,061)	(£42,092)
Net Income / Expenditure After Investments		£15,950	£17,218	£33,168	(£27,570)	£29,676	£31,062	£60,738
Transfer between Funds		(£37,229)	£37,229	-		£37,229	(£37,229)	-
Net Movement In Funds		(£21,279)	£54,447	£33,168	(£27,570)	(£7,553)	£68,291	£60,738
Balance Brought Forward at 1st Jan		£43,029	£833,882	£876,911	£904,482			
Balance carried forward at 31st Dec		£21,750	£888,329	£910,079	£876,911	(£20,996)	£54,164	£33,168

The statement of financial activities, above, shows the PCC had an overall surplus of £33,168 for 2021. In the Unrestricted (General) Fund a surplus of £15,950 was achieved, before transfers, compared to a deficit of (£13,727) in 2020. The continued impact of Covid on the church's income and expenditure is shown in the Income and Expenditure notes to the accounts.

The funds of the PCC, which are restricted for specific purposes, had a surplus of £17,218. The surplus is due to the net gain on the sale of the Hillbourne Trust's share of the Curate's House to the Diocese during the year. The project cost of NorthReach saw an underlying deficit of (£17,843) compared to a net outflow of (£13,844) in 2020. In line with the decisions of the PCC the PCC's share of the Hillbourne Trust was moved to a Restricted Fund for NorthReach during the year.

Balance Sheet as of 31 December 2021

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
Fixed Assets								
Tangible Fixed Assets	9(a)	£2,189	£10,008	£12,197	£16,264	(£730)	(£3,338)	(£4,067)
Investment Assets	9(b)	-	£34,359	£34,359	£212,766	(£29,820)	(£148,587)	(£178,407)
Total Fixed Assets		£2,189	£44,367	£46,556	£229,030	(£30,550)	(£151,924)	(£182,474)
Current Assets								
Debtors and Prepayments	10	£8,623	£442	£9,065	£15,246	£827	(£7,008)	(£6,181)
Short Term Deposits		-	£820,998	£820,998	£568,165	(£1,925)	£254,757	£252,832
Cash at Bank		£20,563	£29,171	£49,734	£68,177	£16,321	(£34,764)	(£18,442)
Petty Cash Float		£125	-	£125	£125	-	-	-
Total Current Assets		£29,311	£850,611	£879,922	£651,713	£15,224	£212,985	£228,209
Liabilities due within 1 year								
Creditors	11	£9,749	£6,649	£16,398	£3,831	(£5,953)	(£6,614)	(£12,567)
Net Current Assets		£19,561	£843,962	£863,523	£647,881	£9,270	£206,372	£215,642
Total Net Assets		£21,750	£888,329	£910,079	£876,911	(£21,279)	£54,447	£33,168
Parish Funds								
Unrestricted Funds		£21,750		£21,750	£43,029	(£21,279)	-	(£21,279)
Restricted Funds			£888,329	£888,329	£833,882	-	£54,447	£54,447
Total Parish Funds		£21,750	£888,329	£910,079	£876,911	(£21,279)	£54,447.10	£33,168

The balance sheet of the PCC shows that it has total assets of £910,079. The increase of £33,168 since 31st December 2020, reflects increased income in both Unrestricted and Restricted Funds. This was due to a significant increase in donations and church hall income in the Unrestricted Fund. The Restricted element is due to sale proceeds, grants received and the Alison Pope legacy offset by the on-going planning costs of NorthReach.

The reduction in Investment assets is due to the realisation of the value in the Curate's House sale and has been transferred to cash deposits. At the year end there was just under £29,171 of NorthReach working capital in the current account, a reduction of £34,000 year on year.

The restricted funds of the PCC account for £888,329 of the total value. The restricted funds can only be used in accordance with the wishes of the donors – at the present time most of these assets are designated for the NorthReach project. There are small funds for refurbishment and gardening and the remaining Office asset value undepreciated. The General Fund amounts to £21,750. Of this total £16,850 is in Designated Funds for Hall Maintenance, the Audio Visual project, Sunday Lunches and a small amount in the Eco-Chapel fund. The remainder represents cash and fixed assets.

Notes to the Financial Statements

Year Ended 31 December 2021

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards and the SORP 2015 (Financial Reporting Standard for Smaller Entities).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets and fixed assets held for sale, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible. They do not include the accounts of church groups affiliated to another body or those that are informal gatherings of church members.

1.1 Funds

Restricted funds represent (a) income from trusts or endowments which may be spent only on the restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received for a specific object or invited by the PCC for a specific object, which may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is not apportioned to individual funds because it is not material to the financial statements.

Unrestricted funds are general funds that can be used for PCC ordinary purposes. Funds designated for a particular purpose by the PCC are also unrestricted.

1.2 Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All income is accounted for gross.

1.3 Expenditure

Grants and donations are accounted for when paid, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

1.4 Fixed assets

Consecrated and beneficed property is excluded from the accounts in accordance with s.96 (2)(a) of the Charities Act 1993.

Movable 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 inalienable property, listed in the church's inventory, which can be inspected at any reasonable time. For anything acquired before 2004 there is insufficient cost information available and such assets are not valued in the financial statements

Office equipment is depreciated on a straight-line basis over the expected life of the asset. Individual items of equipment with a purchase price of £2,000 or less are written off when acquired.

Investments and fixed assets held for sale are valued at market value at 31 December. The former Curate's House are valued at market value, subject to regular revaluations to reflect market changes.

2. Income

The table below shows the detail of the income for the financial year, split between the unrestricted and restricted funds. The total income for the previous financial year is also shown, for comparative purposes.

Note	Narrative	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
2a	Voluntary income							
	Planned giving							
	Donations	£55,074	-	£55,074	£55,587	(£513)	-	(£513)
	Tax recoverable	£16,953	-	£16,953	£14,284	£2,669	-	£2,669
	Collections at services	£4,604	-	£4,604	£3,485	£1,119	-	£1,119
	Donations & appeals	£18,210	£3,023	£21,234	£6,959	£14,110	£165	£14,275
	Grants	£3,800	£17,000	£20,800	-	£3,800	£17,000	£20,800
	Legacies	-	£20,000	£20,000	-	-	£20,000	£20,000
		£98,641	£40,023	£138,664	£80,314	£21,186	£37,165	£58,350
2b	Activities for generating funds							
	Church hall	£23,463	-	£23,463	£14,464	£8,999	-	£8,999
	Fetes and Socials	£4,502	-	£4,502	£1,397	£4,502	(£1,397)	£3,105
		£27,965	-	£27,965	£15,861	£13,501	(£1,397)	£12,104
2c	Investment income							
	Interest	-	£389	£389	£2,547	(£2,435)	£277	(£2,157)
	Curate's House Net Income	£7,031	£35,061	£42,092	-	£7,031	£35,061	£42,092
	Rent - Curates house	£378	£1,887	£2,265	-	£378	£1,887	£2,265
		£7,409	£37,338	£44,747	£2,547	£4,974	£37,226	£42,200
2d	Income from church activities							
	Bookstall	£95	-	£95	£110	(£15)	-	(£15)
	Parish magazine	£108	-	£108	£125	(£17)	-	(£17)
	Miscellaneous	£136	-	£136	£1,709	(£1,573)	-	(£1,573)
	Lunch club	£1,650	-	£1,650	£100	£1,550	-	£1,550
	Fees for weddings & funerals	£7,436	-	£7,436	£7,200	£236	-	£236
		£9,425	-	£9,425	£9,244	£181	-	£181
	Total Income	£143,440	£77,361	£220,801	£107,965	£39,842	£72,994	£112,836

The income increased by £112,836 in the year. The most notable changes between 2021 and 2020 have occurred for the following reasons:

Unrestricted Funds:

- Regular planned giving, through the Parish Giving Scheme, increased a further £500 in 2021. Although this does not fully reflect the result of the Stewardship Campaign in the Autumn. One-off donations increased by £12,470, for which we are very grateful, and collections at services increased by £1,058 with the ability to welcome a larger congregation once more.
- The tax recoverable through the gift aid scheme rose by £2,669 mainly due to the increased donations and because this was higher than in 2019. The ability to claim on the increased collections at services through the Small Donations Scheme remains considerably lower than before the pandemic.
- A grant was received from the All Churches Trust of £3,800 for the AV Project on the provision that we raised 30% of the project value to unlock it. The £4,764 raised is included in the donations figure and this

is a Designated Fund. This was achieved through the Annual Patronal Raffle and the CAF Donations button on the website which was added to the Services section.

- The church hall income rose by £9,250 due to the contract with Sunny Days, whilst the hall was unable to be used by other groups. The additional income from these groups is now beginning to return. The PCC supported Sunny Days through the period from February to August with a 50% reduction in rent as our commitment to ensuring the business survived to the new school year.
- It was encouraging to be able to hold the Christmas Fayre this year and raised £1,242.
- The '50 Club' was launched in April and the accounts include net income of £1,044, with receipts in advance of £441 relating to the period from Jan – Mar 2022.
- Fees for Weddings and Funerals are in line with the prior year.

Restricted Funds:

- Two grants totalling £17,000 were received for the NorthReach project from the Erskine Mutton Trust and we are grateful for the support of the Diocese of Salisbury for these.
- The NorthReach project also benefitted from the generous legacy of £20,000 from Alison Pope.
- The Christmas Tree Festival raised £651 for NorthReach.
- Interest rates on savings fell to an effective 0.05% during the year, which has driven the (£2,157) decline in interest paid (this is a return of £389 on deposits that were over £820,000 for six months).

Curate's House:

- The Diocese agreed to buy the Curate's House at 1a Mission Road during the year.
- The house was valued at £432,500 (£82,500 higher than the last valuation in the PCC's accounts)
- After some discussion the Diocese agreed to pay the market value for the share of the property it did not already own (51.02%). The impact of these transactions was total sale receipts of £220,662 (minus investments sold of £178,570) giving a gain on sale of £42,092 not previously booked in the accounts.
- In addition, outstanding rent owed by the Dioceses was paid. The total rent received was £10,852 which was £2,265 higher than the debtor the PCC recognised at the last year end.

3. Expenditure

The table below shows the analysis of the expenditure in the year, split between the Unrestricted and the Restricted funds. The total expenditure for the year was (£52,097) higher than in 2020. The most significant changes between the two years are explained below:

Unrestricted Funds:

- The Charitable donations figure of £6,000 is in line with the prior year but significantly this is now paid wholly from the General Fund. The donation were not made in the year but the money has been committed to the charities by the PCC (see Grants).
- The appeals spend is for equipment in the AV project and is spent from the Designated Fund set aside.
- The Share increased by (£1,479) as we were not able to take advantage of the small deduction (£300) for paying the share by Direct Debit. The Share increase was applied to all parishes considering the financial position of the Diocese.
- The higher running costs of the Church and the hall of (£1,077) are almost wholly attributable to higher Gas and Electric bills. Partially due to increased use, especially in the case of the Church, but also due to the higher energy prices.
- The administration costs are higher due to the new administrator taking up her role and a short period of dual manning. In addition, the HMRC became a debtor to the church as the new administrator was due tax credits from her previous employment.

Restricted Funds

- The costs of the Northreach Project are associated with the planning and design of the proposed annexe to the church. These can be split down as follows:
 - Fees associated with 'Tender 2', the re-working of the plans in response to the considerable increase in construction costs, are £21,134.
 - Fees associated with the overall planning and design of the annexe totalled £29,716 in the year, being stage payments for the architect and Quantity Surveyor.
 - Fees associated with the party wall agreement with No. 26 Dunyeats Road are £2,650.
 - Works to the drains for the annexe were completed in November to satisfy the start of the project before the Planning Consent was out of time. These had not been paid at the year end and are included as a creditor of £6,644.

Note	Narrative	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
3a	Charitable activities							
	Donations	£6,000	-	£6,000	£6,000	(£3,000)	£3,000	-
	Appeals	£2,666	-	£2,666	£35	(£2,666)	£35	(£2,631)
		£8,666	-	£8,666	£6,035	(£5,666)	£3,035	(£2,631)
3b	Church activities							
	Ministry							
	Parish share	£73,933	-	£73,933	£72,454	(£1,479)	-	(£1,479)
	Clergy expenses	£388	-	£388	£1,109	£721	-	£721
	Church running costs	£7,917	-	£7,917	£7,682	(£236)	-	(£236)
	Church major repairs	-	-	-	-	-	-	-
	Northreach	-	£56,805	£56,805	£9,478	-	(£47,328)	(£47,328)
	Upkeep of services	£1,525	-	£1,525	£1,657	(£1,278)	£1,410	£132
	Organist	-	-	-	£1,060	£1,060	-	£1,060
	Church hall running costs	£16,033	£3,338	£19,371	£18,530	(£1,452)	£611	(£841)
	Bookshop	£79	-	£79	£67	(£11)	-	(£11)
	Fees for weddings and funera	£3,450	-	£3,450	£4,425	£975	-	£975
	Miscellaneous	£106	-	£106	£1,139	£1,033	-	£1,033
	Lunch club	£1,750	-	£1,750	£40	(£1,710)	-	(£1,710)
	Administration	£12,164	-	£12,164	£11,202	(£962)	-	(£962)
	Bank Charges	£256	-	£256	£318	£63	-	£63
		£117,601	£60,143	£177,743	£129,161	(£3,276)	(£45,307)	(£48,583)
3c	Fund raising costs							
	Socials & NorthReach	£1,223	-	£1,223	£340	(£1,223)	£340	(£883)
	Total Expenditure	£127,490	£60,143	£187,633	£135,536	(£10,166)	(£41,932)	(£52,097)

4. Grants

Each year the PCC tithes some of its income to charity. Since 2018 the donations to missionary societies, both at home and abroad, were met from the Hillborne Trust, with the donations to secular charities being met from the PCC's General Fund. The PCC will now meet the tithe from its General Fund only.

The funds allocated for 2021 are 10% of the discretionary voluntary income and will be £6,000 in line with the prior year. These are included in 2021 as committed funds but will be paid early in 2022.

The table below shows the allocation of the Charity tithe over the last three years.

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Overseas Missionary Societies			
Leprosy Mission	-	£1,000	£760
World Vision	-	-	£760
	-	£1,000	£1,520
Home Missionary Societies			
Routes to Roots	£1,000	£1,000	£760
Mission to Seafarers	£1,000	-	£760
Poole Food Bank	-	£1,000	-
Church Urban Fund	-	-	£760
Mission Aviation Fellowship	-	-	£760
Poole Missional Communities	-	-	£760
	£2,000	£2,000	£3,800
Secular Charities			
Forest Holme	£1,000	-	£760
Water Aid	£1,000	-	-
MIND	-	£1,000	£760
Dorset Air Ambulance	-	£1,000	-
Julia's House	-	-	£760
	£2,000	£2,000	£2,280
Eco Charities			
The Woodland Trust	£1,000	-	£760
La Vie Campesina	£1,000	-	-
Dorset Wildlife Trust	-	£1,000	-
	£2,000	£1,000	£760
Charity Tithe Total	£6,000	£6,000	£8,360
<i>General Fund</i>	<i>£6,000</i>	<i>£3,000</i>	<i>£2,280</i>
<i>Hillbourne Trust</i>	<i>-</i>	<i>£3,000</i>	<i>£5,320</i>

5. Major repairs in Church

There were no major repairs undertaken in Church in 2020 or 2019.

6. Employee Emoluments

The PCC employs an administrator and a cleaner/caretaker for the hall. Both employees are part-time. During the year the existing administrator retired and was replaced. The total employee emoluments in 2021 was £14,651, having risen from £13,943, in 2020. This movement requires explanation in that there was a hand over of the administrator role and the final payment included holiday pay accrued. Additionally, the caretaker had accrued holiday paid up during the year. There is an HMRC debtor due to tax credits paid to the current administrator.

This is net of the support from the Government Job Retention Scheme of £604. In 2019 they totalled £13,242.

7. Examiner's fee

The financial statements of the PCC have been subject to examination by Mrs Sue Wintle (FMAAT). The Statement of Financial Activities includes fees for the examination amounting to **£450**.

8. Related party transactions

The following related party disclosures are made:

- Ms Geraldine Willford who is a member of the PCC and was employed by the PCC as the parish administrator until November 2021.

- Mr Eric Whapples, Churchwarden, was employed by the PCC in his professional capacity as a Quantity Surveyor to deal with a party wall agreement affecting the retaining wall to the west of the Church grounds.

9. Fixed assets for use by the PCC

	Freehold Land & Buildings General £	Freehold Land & Buildings Restricted £	Equipment Restricted £	Total £
Cost				
At 1st Jan	£9,277	£66,751	-	£76,028
Additions / (Disposals)	-	-	-	-
At 31st Dec	£9,277	£66,751	-	£76,028
Depreciation				
At 1st Jan	£6,359	£53,406	-	£59,764
2021 Change	£730	£3,338	-	£4,067
At 31st Dec	£7,088	£56,743	-	£63,831
Net Book Value				
As at 1st Jan	£2,918	£13,345	-	£16,264
As at 31st Dec	£2,189	£10,008	-	£12,197

Note 9(a) – Tangible Fixed assets

The freehold land and buildings comprise the church hall. The valuation is based on the historic cost of major works undertaken at the hall since 2002. These works are depreciated over the estimated useful economic life of the works. When the works have been fully depreciated, they are written out of the capital value.

The equipment, a projector and screen in the hall, was fully expensed in 2019. The Disabled Toilet (2005) and works to the Kitchen (2006) were both fully expensed in 2020. The remaining Fixed Assets relate to the Office & Store (2005) and the Facias & Soffits (2015); both of which will continue to depreciate over the next 3 years.

Note 9(b) Investment assets

Investment assets comprise the PCC's share of the curate's house and the proceeds from the sale of Berwyn Court.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total Yr on Yr £
Curate's House	-	-	-	£178,570	(£29,820)	(£148,750)	(£178,570)
Berwyn Court	-	£34,359	£34,359	£34,196	-	£163	£163
Total	-	£34,359	£34,359	£212,766	(£29,820)	(£148,587)	(£178,407)

At the beginning of 2021 the PCC owned 8.52% of the Curate's house which had a carrying value of £29,820 and the Hillborne Trust owned 42.5% with a value of £148,750. The Diocese owned the remaining 48.98% of the property. During the year the PCC asked the Diocese to purchase the 51.02% of the house that it did not already own. The Diocese agreed to purchase this share based on a valuation of the property of £432,500. The transaction value of £220,662 realised a gain of £42,092 compared to the Net Book Value which was based on the last valuation of the asset at £350,000.

The £25,000 gained from the sale of Berwyn Court may only be used for capital projects approved by the Diocese. The PCC has designated the Berwyn Court Fund for the NorthReach project. The investment of the capital sum has attracted interest over time and remains invested in the CBF until as such time it is required for the project, when the Fund will be wound up.

10. Debtors

An analysis of the PCC's debtors and prepayments at the end of the year is shown below:

	Unrestricted	Restricted	2021 Total	2020 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Income Tax recoverable	£4,045	£442	£4,487	£1,885	£2,345	£257	£2,602
Curate's House net rent	-	-	-	£8,587	(£1,434)	(£7,153)	(£8,587)
Prepayments - Insurance	£3,766	-	£3,766	£3,682	£83	-	£83
Prepayment - BCP Trade Waste	£156	-	£156	-	£13	-	£156
Prepayment - Licences	£343	-	£343	£283	£60	-	£60
Other - HMRC	£313	-	£313	-	£313	-	£313
Other - Funeral	-	-	-	£214	(£214)	-	(£214)
Accrued Income	-	£18	£18	£1,422	(£340)	(£94)	(£1,404)
Total	£8,623	£460	£9,083	£16,073	£827	(£6,990)	(£6,990)

The reasons for the changes in debtors are:

- The income tax recoverable has increased due to the higher level of donations received in the year to which a Gift Aid claim may be made, this especially applies to the Small Donations Scheme which allows small donations to claim Gift Aid without a declaration.
- The significant reduction in debtors is from the net rent on the Curate's House which the Diocese made good during the year.

11. Creditors

An analysis of the PCC's creditors at the end of the year is shown below:

	Unrestricted	Restricted	2021 Total	2020 Total	Unrestricted	Restricted	Total Yr on Yr
	Funds £	Funds £	£	£	Funds £	Funds £	£
Accrued Utilities	£1,568	-	£1,568	£1,245	£323	-	£323
Receipts in advance	£491	-	£491	£390	£101	-	£101
Other - Charity Tithe	£6,000	-	£6,000	-	£6,000	-	£6,000
Other - North Reach	-	£6,644	£6,644	-	-	£6,644	£6,644
Other - Diocese Fees	£288	-	£288	£737	(£449)	-	(£449)
Other - Organist	£900	-	£900	£900	-	-	-
Other - Audit Fees	£450	-	£450	£450	-	-	-
Other - Admin Fees	£52	£5	£57	£109	(£22)	(£30)	(£52)
Total	£9,749	£6,649	£16,398	£3,831	£5,953	£6,614	£12,567

The reasons for the major changes in the creditors at the year-end are:

- The key movement in the Creditor balance relates to the 2021 Charity Tithe that where the payments were committed to within the year, but the actual payment will debit the bank in early 2022.
- Accrued utility costs have risen due to higher prices due to the global macro pressures on energy.
- Other Diocese Fees have reduced as the Quarterly returns have been completed on time during 2021 and at the year-end only the final Quarter 4 remains outstanding.
- The Audit Fees are included at the 2020 cost and a sum is included for fees of the organist that have not been invoiced.
- The HMRC creditor relates to tax credits on the new parish administrator's wages which will offset tax payments in future months.

12. Analysis of net assets by fund

The income and expenditure of each of the PCC's funds is shown in the table below. This table shows the same information as the Statement of Financial Activities but analysed by Fund rather than by the nature of the income and expenditure.

	Opening Balance	Income	Expenditure	Transfer & Disposal	Closing Balance
	£	£	£	£	£
Unrestricted Funds					
General Fund	£32,374	£132,617	£123,777	£37,229	£3,985
Hall Maintenance Fund	£9,603	-	-	-	£9,603
Technology Fund	-	£8,564	£2,076	-	£6,488
Eco-Chapel	-	£1,050	£960	-	£90
Sunday Lunches	£770	£1,650	£1,750	-	£670
Total Unrestricted Funds	£42,747	£143,881	£128,564	£37,229	£20,835
Restricted Funds					
Refurbishment Fund	£461	-	-	-	£461
Berwyn Court Fund	£34,308	£51	-	-	£34,359
Hillbourne Trust	£165,477	£36,948	£283	-	£202,143
NorthReach Fund	£620,316	£40,362	£50,162	£37,229	£647,745
Office & Store	£13,345	-	£3,338	-	£10,008
Hall Kitchen	-	-	-	-	-
Garden and Equipment	£257	-	-	-	£257
Charitable Appeals	-	-	-	-	-
Total restricted Fund	£834,165	£77,361	£53,782	£37,229	£894,973
Total All Funds	£876,911	£221,242	£182,346	-	£915,808

13. Analysis of Funds

The table below shows how the funds are held. This is a different way of showing the same information as that detailed in the Balance Sheet. It shows that the monies available to the PCC to fulfil its obligations total £19,958 being the cash, bank and short-term deposits held in the unrestricted funds at the end of the year. This represents an improvement on 2020. It is pleasing to note that the General Fund has ended the year in surplus and the future management of the balance here

It is worth noting that the General Fund is in deficit at the year-end by (£4,081). This would have occurred in previous years but for the use for the General Fund of £5,600 of dormant Restricted Funds in 2018, the benefit of £12,770 of interest from the proceeds of the Waterloo sale since 2017, and £13,640 of the Tithe being met from the Hilbourne Trust since 2018.

	Fixed Assets £	Investments £	Debtors £	Creditors £	Cash & Bank £	Total £
Unrestricted Funds						
General Fund	£2,189	-	£8,310	£9,622	£3,108	£3,985
Hall Maintenance Fund					£9,603	£9,603
Technology Fund					£6,488	£6,488
Eco-Chapel					£90	£90
Sunday Lunches					£670	£670
Total Unrestricted Funds	£2,189	-	£8,310	£9,622	£19,958	£20,835
Restricted Funds						
Refurbishment Fund					£461	£461
Berwyn Court Fund		£34,341	£18			£34,359
Hillbourne Trust		-	-		£202,143	£202,143
NorthReach Fund			£442		£647,303	£647,745
Office & Store	£10,008					£10,008
Hall Kitchen					-	-
Garden and Equipment					£257	£257
Charitable Appeals				£5	£5	-
Total restricted Fund	£10,008	£34,341	£460	£5	£850,169	£894,973
Total All Funds	£12,197	£34,341	£8,769	£9,627	£870,127	£915,808

ST JOHN THE BAPTIST – BROADSTONE

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the PCC on accounts for the year ended 31st December 2021

This report on the accounts of the PCC for the year ended 31 December 2021 is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and s.144 of the Charities Act 2011.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts (under section 145 of the Act);
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- 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 Commissioners. An examination includes a review of the accounting records kept by the PCC 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 I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that:
 - a. proper accounting records are kept (in accordance with the Act); and
 - b. accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; 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: *SW*

Date: *7-4-2022*

Sue Wintle FMAAT
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