

**ST JOHN'S CHURCH  
BROADSTONE**

**STATUTORY REPORTS FOR  
APCM 2023**

## **PCC REPORT 2022**

Last year the PCC had a 'packed programme', as the two Ronnies might have said. At every meeting there have been difficult decisions to be made, many exacerbated by the strange situation in which we have found ourselves as Covid restrictions lifted but facing the huge rise in the cost of living, which has affected the church as much as it has our own bills at home. This report can only give an overview of what has happened in PCC meetings, but I hope that it will help you to understand some of the issues that have to be dealt with on an ongoing basis.

To take you back, at the start of January the church was very much emerging from Covid restrictions. We went back to normal service times, lists of sides people were being revised, a coffee rota was being drawn up for a March return, we had 5 confirmation candidates and Jenny Hudson had completed her training as an LPA. St John's was on the move again. We were in a position to sign the contracts for NorthReach and the choir vestry was cleared in preparation for the build to begin. There were tree works to arrange, guttering to clear and repair and an organ blower to fix.

March saw the appointment of Caroline Lennon as Parish Administrator. PCC business included agreeing a fee for funeral thanksgiving services, approving the Burial of Ashes policy, approving Val Renyard's proposal that we should become a Fairtrade church. There was discussion on how we should cover the shortfall on funding for NorthReach, with agreement to take out a Diocesan loan for £50,000 on very favourable terms. We also decided to look at the temperature setting in the hall and to ask people going into the church to book in with the office and to carry a mobile phone with them for safety reasons. The statutory reports for the upcoming APCM were also approved.

By the May meeting, Helen had gone away on her delayed sabbatical. On the day, Lyndon was not able to be there and Eric, as senior churchwarden, took the chair. The PCC had agreed in an interim vote to approve the purchase of steel for NorthReach ahead of time in view of the sharply rising price of materials. It was reported that the Churches Together Justice and Peace Group was keeping track of local initiatives regarding Ukraine. There had been issues with the car park on Saturdays, when hall hirers had been blocking the space needed to park 'Olive', the Eco van, and a strategy was proposed to cope with that. Eric had made an insurance claim for church roof tiles which had been broken when a stone cross fell from the roof in stormy weather.

Between the May and July meetings, two votes by email had to be made. Firstly, the boiler in the kitchen had failed and Eric sought permission to replace it with a new Worcester-Bosch hydrogen ready boiler. This was unanimously approved and the work took place very quickly, meaning that we only lost hot water in the kitchen for a few days. Lyndon had

proposed the approval of the May count figure to be submitted to the Diocese in calculation of fairer share, with a figure of 136 church members and the parish falling into Band B. Lyndon signed on behalf of Helen, after checking with Lucy Holt, the Rural Dean.

By July, several summer events had taken place, raising a total of just under £2000. After a problem with reinstating the church at the end of rehearsals, Keith agreed to produce a plan for the Broadstone Community Band to help with this. Sunny Days had a new manager, who had highlighted several health and safety issues, including better fencing for the children's outside play area, baby gates and door bells for entry. We had had a food hygiene inspection during Breakfast Church and had received a 5\* rating. The new Parish Office address had been registered with BCP. There was discussion regarding Keith's proposal that we should think about the ongoing maintenance of the church lighting system, with Darren having agreed to replace lightbulbs. Car park signage to say that the church is not liable for damage to cars parked there to be installed.

Several changes took place in September. Janet Green and Diane Sharp had agreed to become additional vergers. Marion Marsh was stepping down as Electoral Roll Officer and Diane Sharp would take over that role. There was discussion regarding bringing back the chalice and it was agreed to bring it back in October and see what the demand was. The launch of a bi-monthly Café Breakfast Church in November was announced. The idea of St John's becoming an 'inclusive' church was announced and there would be house groups to explore this further. A proposal to have Janet Green working as an advocate for Acts 435 in our church was also discussed and approved. Among financial issues discussed was the increase in the cost of utilities and reductions that could be made in heating the church. A request from Sunny Days to replace and install additional door and window blinds was approved. We also looked in detail at a proposal from Sunny Days to install a new, removable fence around the children's play area, extend the permanent fence to run parallel to the pavement, and to replace their shed with a slightly larger metal shed. Chalice licences were due for renewal and a trainee LLM would be on placement with us for 45 hours.

An emergency meeting was held in October, following the dramatic lifting of the hall floor during very wet weather. It had been deemed by experts to be at the end of life and needed to be replaced. This had implications for Sunny Days as they would have to move out of the hall for the work to be done, therefore it was proposed to wait until we could re-locate them in the NorthReach Annexe. It was also suggested that Sunny Days should be invited to help choose the new flooring.

November - Sunny Days had agreed to our proposal re a temporary relocation to allow the hall floor to be replaced. A revised Hall Hire Agreement was discussed, and increased charges were proposed.

Wedding, wedding blessing and funeral fees were also proposed and agreed. Helen announced that we would be reviewing all church policies over the next few meetings, and we looked in detail at the Health and Safety and Photography policies and updated them. We agreed that we needed to have an updated evacuation plan for the church during the building works. Our procedures for the counting and storage of money have been reinstated to those used prior to Covid. Various matters relating to Health and Safety were discussed and updated, and a more formal ongoing consent form would be introduced to get parental permission to take photographs of children at relevant events. The Standing Committee had discussed the Parish Data Audit and all stored information is being reviewed by Helen and Caroline, with information older than 3 years being shredded. This will be an ongoing annual exercise to comply with GDPR.

So, from the above, you can see that the PCC has a wide remit and members are responsible for ensuring that all church activities are carried out with due diligence. I would like to thank Revd Helen, Nick as Treasurer, Eric and Gill as churchwardens for their hard work over this extraordinary year of challenges and all PCC members for their co-operation in meeting tight deadlines when making urgent decisions. Now that life is settling down again and the NorthReach project is nearing the end, I hope that there will be fewer occasions when we have to call on members between meetings.

Geraldine Willford  
PCC Secretary  
March 2023

## **FABRIC REPORT APRIL 2023**

During the past year (Jan – December 2022) many of the tasks undertaken have been ‘routine’ maintenance and minor repairs to the church and hall - servicing the church organ, hall boilers, dishwasher and water heater; cleaning the kitchen ovens, replacing lights (including the emergency light fitting in the disabled toilet) and curtain cords, clearing the hall guttering and repairing a bracket at the rear of the hall.

The ‘new’ A/V equipment has enabled Keith to improve the filming of services and to reduce the time taken to edit and upload services.

A stone cross fell from the north end gable of church as a casualty of Storm Eunice causing damage to the roof, some repair work has been undertaken.

The hall floor had started to lift during cold and damp weather so this was repaired, sanded down and sealed, with an expansion groove cut around the side of the hall to allow for greater movement of the floor. Unfortunately this has not prevented a re-occurrence of the problem, and

as the hall floor has reached the end of its 'life' now, replacement flooring is being researched.

In the summer, a new boiler was fitted in the hall kitchen, detachable stair gates were fitted to the small hall doorways, and Roger fitted new door blinds.

Work was carried out on trees in the church and hall grounds to remove dead branches and crown lift branches to the statutory heights over the pavement and road. Further work will be undertaken by the Diocese to remove branches overhanging the parish office.

Darren carries out regular maintenance checks and as the hall is regularly monitored a key safe has been fitted to allow access for people booking the hall. He has also installed a timer for the path lights to the church.

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  
April 2023

## **SAFEGUARDING REPORT 2022**

National and parish context:

The Salisbury Diocesan Safeguarding Team changed again during the year and has stabilised as:

Team Leader and Diocesan Safeguarding adviser: Suzy Futchter

Diocesan Safeguarding Adviser: Jem Carter

Independent Sexual Violence Advisor: Nina Tanner

Diocesan Safeguarding Trainer: Jonathan Whiter

Diocesan Safeguarding Administrator: Christine Robinson-Yu

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

These include the Safer Recruitment Policy which has been established at St Johns.

St Johns displays local contact details for any safeguarding concerns along with the

Diocesan contacts with 'thirryone:eight' (tel 0303 0031111) providing an out of hours contact service on behalf of the Diocese.

DBS and Training matters:

From the start of 2022 DBS checks are 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 is also to be updated every three years, with most courses available on-line via the church of England Training portal. It has been revised with a new framework into four levels:

Basic Awareness, Foundations, Leadership and Senior 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.

A Leadership level course is planned for February 2023 to be held at St Johns to allow our LPAs, in particular, and clergy to comply with training requirements.

The Safer Recruitment Policy is in place at St Johns.

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.

And finally:

At St Johns we aim to establish a safe, caring environment for everyone and 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 Rep and the Diocesan Safeguarding Adviser will be consulted.

We should all remember: Safeguarding is everyone's business.

Jill Bunning and Paul Winsworth – Parish Safeguarding Reps

## **DEANERY SYNOD REPORT**

This is the first level of governance within the Church of England although, in reality, it is more of an educational and ideas sharing forum between all churches in the area. Twenty-one individual churches and some associated groups are represented (the largest in Salisbury diocese) and it meets 4 times annually rotating around different parishes.

The last years' meetings have been held at St. George's Oakdale, Christchurch Creekmoor and St. Mary's Longfleet. The topics covered included:

- Outreach
- Forest Church
- SMILE (single parents)
- Resound (youth work) across Dorset and hosted locally by SML.
- Pioneer Ministry with the Re-Connect team at Turlin Moor
- Local chaplaincy services including;

University Hospital Trust  
Prison Service  
Bournemouth University

The presentations are a mixture of speakers, group discussions, prayer groups etc.

Much of the benefit comes from mutual discussions with neighbouring churches, bringing inspiration and ideas. A report is also given each meeting on any recent developments in General Synod.

Gez Mellers and Deanery Representatives

## **HEALTH & SAFETY REPORT 2022**

Health and safety should be at the forefront of everybody's mind all the time and any issues that are noted or reported are dealt with as soon as possible.

Although the Government has removed the restrictions brought in for the Covid-19 pandemic, the number of cases is still high within the parish. Consequently, we have reviewed and modified our risk assessments. Whilst face masks are no longer mandatory, if anyone wishes to use them, they may, and similarly hand gel is still available for people to use if they wish.

As Government advice concerning safety measures after the pandemic continues to be amended or changed, we are updating our risk assessments. These are produced by our Parish Administrator in conjunction with the clergy and approved by the PCC for every activity undertaken on and in the Church premises.

We have decided to keep the one-way system within the church, particularly as the NorthReach project is underway. This is to aid evacuation in an emergency. Once NorthReach is completed, we will have several exits and our risk assessments will be amended to take account of this.

I reported last year that in October 2021, parts of the Church Hall floor started to detach through a change in the weather that caused the parquet wood blocks to expand and raise. Remedial works that included an expansion gap all around the perimeter of the floor, sanding and re-sealing with an industrial quality sealer were carried out. However, in the autumn, after the long dry spell, the floor started to come up again.

I contacted the Contractor who came back and advised us that the problem was that the wood blocks re-absorbed the moisture from the bouts of heavy rainfall that occurred after the dry spell. This was compounded by the fact that the Hall heating was not operating to regulate the moisture content of the wood. He pointed out that the floor had been laid in the 1960s and was nearing the end of its life. These facts were also confirmed by another flooring contractor.

The PCC have decided to have the floor covering replaced but, as this could take several weeks, it will be carried after NorthReach is completed so that Sunny Days can temporarily de-camp into NorthReach to allow the works to be carried out. In the meantime, the flooring contractor has cut several expansion joints in the surface of the floor where it was coming up and to prevent any wood blocks from coming out, industrial duct tape has been applied over the newly cut expansion joints.

As the qualifications of our First Aiders expired in November, a course was run for those who wished to remain as First Aiders and for some new ones.



A list of the First Aiders is displayed on the inner south porch door of the Church.

## **Eric Whapples**

### **ELECTORAL ROLL CHANGES AS AT APCM 27<sup>TH</sup> APRIL 2023**

Total on Electoral Roll 7th April 2022	177
Total on Electoral Roll 23 <sup>rd</sup> April 2023	173

#### Removed – Deceased

John Hutchinson  
Valerie Hordle  
Pam Russ  
John Sayers  
Don Hills  
Lavinia Bunn  
Irene Thomson  
Ann Connolly  
William (Bill) Postlethwaite  
Joyce Warren  
Eva Leonard  
Catherine Pitt

#### Additions to roll

Jill Kell  
Paul Savage  
Sheila Wilson  
John Revell  
Janet Green  
Neil Revell  
Jennifer Davidson  
Rebecca Brennan

#### Changes of address

Barbara Nash  
Betty Hills  
Estelle Watkins  
Eve Fisher

#### Moved Away – Delete

John Dutson

#### Change of Phone Number

Vivien Roberts

#### Add Phone Number

Audrey Baird Murray

Diane Sharp  
March 2023

# Parochial Church Council of St John The Baptist, Broadstone

## Financial Statements

Year Ending 31 December 2022

### 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 2022, 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 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
<b>Income</b>								
Voluntary Income	2(a)	£80,533	£134,974	£215,507	£138,664	(£18,107)	£94,951	£76,843
Activities from generating funds	2(b)	£44,463	£983	£45,445	£27,965	£16,498	£983	£17,481
Income from Investments	2(c)	-	£8,709	£8,709	£44,747	(£378)	£6,432	(£36,038)
Church activities	2(d)	£16,784	-	£16,784	£9,425	£7,358	-	£7,358
Other Income	2(e)	-	£7,020	£7,020	-	-	£7,020	£7,020
<b>Total Income</b>		<b>£141,780</b>	<b>£151,685</b>	<b>£293,465</b>	<b>£220,801</b>	<b>£5,371</b>	<b>£109,385</b>	<b>£72,664</b>
<b>Expenditure</b>								
Charitable Activities	3(a)	£2,938	£3,638	£6,576	£8,666	£5,729	(£3,638)	£2,091
Church Activities	3(b)	£135,265	£480,014	£615,279	£177,743	(£17,665)	(£419,871)	(£437,536)
Fund-raising costs	3(c)	£1,597	-	£1,597	£1,223	(£374)	-	(£374)
<b>Total Expenditure</b>		<b>£139,800</b>	<b>£483,652</b>	<b>£623,452</b>	<b>£187,633</b>	<b>(£12,310)</b>	<b>(£423,509)</b>	<b>(£435,819)</b>
Net Income / Expenditure before Investment Gains		<b>£1,980</b>	<b>(£331,968)</b>	<b>(£329,987)</b>	<b>£33,168</b>	<b>(£6,939)</b>	<b>(£314,124)</b>	<b>(£363,155)</b>
Net Gains on Investments		-	-	-	£42,092	£7,031	£35,061	£42,092
Net Income / Expenditure After Investments		<b>£1,980</b>	<b>(£331,968)</b>	<b>(£329,987)</b>	<b>£33,168</b>	<b>(£13,970)</b>	<b>(£349,186)</b>	<b>(£363,155)</b>
Transfer between Funds		-	-	-	-	(£37,229)	£37,229	-
Net Movement In Funds		<b>£1,980</b>	<b>(£331,968)</b>	<b>(£329,987)</b>	<b>£33,168</b>	<b>£23,259</b>	<b>(£386,415)</b>	<b>(£363,155)</b>
Balance Brought Forward at 1st Jan		<b>£21,750</b>	<b>£888,329</b>	<b>£910,079</b>	<b>£876,911</b>			
Balance carried forward at 31st Dec		<b>£23,730</b>	<b>£556,362</b>	<b>£580,092</b>	<b>£910,079</b>	<b>£1,980</b>	<b>(£331,968)</b>	<b>(£329,987)</b>

The statement of financial activities, above, shows the PCC had an overall deficit of (£329,987) for 2022. In the Unrestricted (General) Fund a surplus of £1,980 was achieved compared to a deficit of (£21,279) in 2021. The relaxation of the Covid constraints on the congregation and meetings in general have improved the church's

income, however, the macro-economic impacts have caused some challenges for expenditure. The main impact between the two year's is the start of construction of the NorthReach project.

The funds of the PCC, which are restricted for specific purposes, had a deficit of (331,968). The deficit is due to the start of construction. The project cost of NorthReach was £483k offset by grant and other income of £151k. In the year the PCC wound up the Berwyn Court Trust fund and now has access to the funds for NorthReach without restriction.

### Balance Sheet as of 31 December 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
<b>Fixed Assets</b>								
Tangible Fixed Assets	8(a)	£1,459	£6,670	£8,129	£12,197	(£730)	(£3,338)	(£4,067)
Investment Assets	8(b)	-	-	-	£34,359	-	(£34,359)	(£34,359)
<b>Total Fixed Assets</b>		<b>£1,459</b>	<b>£6,670</b>	<b>£8,129</b>	<b>£46,556</b>	<b>(£730)</b>	<b>(£37,697)</b>	<b>(£38,426)</b>
<b>Current Assets</b>								
Debtors and Prepayments	9	£6,247	£442	£6,689	£9,065	(£2,376)	-	(£2,376)
Short Term Deposits		-	£529,560	£529,560	£820,998	-	(£291,438)	(£291,438)
Cash at Bank		£28,013	£46,116	£74,128	£49,734	£7,449	£16,945	£24,394
Petty Cash Float		£67	-	£67	£125	(£58)	-	(£58)
<b>Total Current Assets</b>		<b>£34,326</b>	<b>£576,118</b>	<b>£610,444</b>	<b>£879,922</b>	<b>£5,015</b>	<b>(£274,493)</b>	<b>(£269,478)</b>
<b>Liabilities due within 1 year</b>								
Creditors	10	£12,055	£1,426	£13,481	£16,398	(£2,306)	£5,222	£2,917
<b>Net Current Assets</b>		<b>£22,271</b>	<b>£574,691</b>	<b>£596,962</b>	<b>£910,079</b>	<b>£521</b>	<b>(£313,638)</b>	<b>(£313,117)</b>
<b>Liabilities due after 1 year</b>								
Loans for NorthReach		-	£25,000	£25,000	-	-	£25,000	£25,000
<b>Total Net Assets</b>		<b>£23,730</b>	<b>£556,362</b>	<b>£580,092</b>	<b>£910,079</b>	<b>£521</b>	<b>(£288,638)</b>	<b>(£288,117)</b>
<b>Parish Funds</b>								
Unrestricted Funds		£23,730	-	£23,730	£21,750	£1,980	-	£1,980
Restricted Funds		-	£556,362	£556,362	£888,329	-	(£331,968)	(£331,968)
<b>Total Parish Funds</b>		<b>£23,730</b>	<b>£556,362</b>	<b>£580,092</b>	<b>£910,079</b>	<b>£1,980</b>	<b>(£331,968)</b>	<b>(£329,987)</b>

The balance sheet of the PCC shows that it has total assets of £580,092. The decrease of (£329,987) since 31<sup>st</sup> December 2021, reflects the in-year movements in both Unrestricted and Restricted Funds. The Unrestricted Funds saw church activities offset a reduction in the level of donations. The Restricted element is due to further professional fees (mainly project management charges) and build costs with the receipt of grant income and donations offsetting.

The reduction in Investment assets is due to the winding up of the Berwyn Court Fund so that it can be accessed for North Reach. At the year-end there was £46,116 of NorthReach working capital in the current account, an increase of £16,945 year on year.

The restricted funds of the PCC account for £556,362 (96%) of the total value. The restricted funds can only be used in accordance with the wishes of the donors – at the present time nearly all these assets are designated for the NorthReach project. There are small funds for refurbishment and gardening and the remaining Office asset value undepriciated. The General Fund amounts to £23,730. Of this total £7,342 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 2022**

#### **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 2022	Total 2021	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
<b>2a</b>	<b>Voluntary income</b>							
	Planned giving							
	Donations	£55,421	-	£55,421	£55,074	£348	-	£348
	Tax recoverable	£15,785	-	£15,785	£16,953	(£1,168)	-	(£1,168)
	Collections at services	£6,409	-	£6,409	£4,604	£1,806	-	£1,806
	Donations & appeals	£2,918	£19,474	£22,392	£21,234	(£15,293)	£16,451	£1,158
	Grants	-	£115,500	£115,500	£20,800	(£3,800)	£98,500	£94,700
	Legacies	-	-	-	£20,000	-	(£20,000)	(£20,000)
		<b>£80,533</b>	<b>£134,974</b>	<b>£215,507</b>	<b>£138,664</b>	<b>(£18,107)</b>	<b>£94,951</b>	<b>£76,843</b>
<b>2b</b>	<b>Activities for generating funds</b>							
	Church hall	£36,397	-	£36,397	£23,463	£12,935	-	£12,935
	Fetes and Socials	£8,066	£983	£9,048	£4,502	£3,564	£983	£4,546
		<b>£44,463</b>	<b>£983</b>	<b>£45,445</b>	<b>£27,965</b>	<b>£16,498</b>	<b>£983</b>	<b>£17,481</b>
<b>2c</b>	<b>Investment income</b>							
	Interest	-	£8,709	£8,709	£389	-	£8,319	£8,319
	Curate's House Net Income	-	-	-	£42,092	(£7,031)	(£35,061)	(£42,092)
	Rent - Curates house	-	-	-	£2,265	(£378)	(£1,887)	(£2,265)
		<b>-</b>	<b>£8,709</b>	<b>£8,709</b>	<b>£44,747</b>	<b>(£7,409)</b>	<b>(£28,629)</b>	<b>(£36,038)</b>
<b>2d</b>	<b>Income from church activities</b>							
	Bookstall	£102	-	£102	£95	£6	-	£6
	Parish magazine	£60	-	£60	£108	(£48)	-	(£48)
	Miscellaneous	£1,280	-	£1,280	£136	£1,144	-	£1,144
	Lunch club	£2,633	-	£2,633	£1,650	£983	-	£983
	Fees for weddings & funerals	£12,709	-	£12,709	£7,436	£5,273	-	£5,273
		<b>£16,784</b>	<b>-</b>	<b>£16,784</b>	<b>£9,425</b>	<b>£7,358</b>	<b>-</b>	<b>£7,358</b>
<b>2e</b>	<b>Other Income</b>							
	Insurance Claims	-	£7,020	£7,020	-	-	£7,020	£7,020
		<b>-</b>	<b>£7,020</b>	<b>£7,020</b>	<b>-</b>	<b>-</b>	<b>£7,020</b>	<b>£7,020</b>
	<b>Total Income</b>	<b>£141,780</b>	<b>£151,685</b>	<b>£293,465</b>	<b>£220,801</b>	<b>(£1,660)</b>	<b>£74,324</b>	<b>£72,664</b>

The income increased by £72,664 in the year. The most notable changes between 2022 and 2021 have occurred for the following reasons:

### Unrestricted Funds:

- Regular planned giving, through the Parish Giving Scheme, increased a further £348 in 2022. There was no Stewardship campaign in 2022 having completed this the previous year. Collections at services increased by £1,806 with the ability to welcome a larger congregation once more.
- Grants were focused on NorthReach and in total £98,500 were received in the year and this represents all of the outstanding grants applied for. The unrestricted grant received in 2021 was for the Audio-Visual fund.
- The tax recoverable through the gift aid scheme fell by (£1,168) which was due to the phasing of donations which in the prior year were received in lieu of the Christmas Fayre. The claim on the increased collections at services saw the Small Donations Scheme increase but remains lower than before the pandemic.

- The church hall income rose by £12,935 due to the contract with Sunny Days, as the PCC saw the full benefit of the contract and did not further support Sunny Days in the year.
- It was encouraging to be able to hold more fundraising activities and social events and the income from this rose by £4,546.
- Fees for Weddings and Funerals were higher by £5,273 which was sadly driven by more funerals.

#### Restricted Funds:

- Two grants totalling £115,500 were received for the NorthReach project from various Trusts and the considerable effort in making these applications has been rewarded.
- One-off donations increased by £16,451.
- The Christmas Tree Festival raised £983 for NorthReach.
- Interest rates on savings improved considerably during the year with interest rates rising. Interest increased by £8,319 in the year.
- Insurance claims were made during the year to benefit NorthReach in respect of the drains and a cross that was blown off the top of the church.

#### Curate's House:

- As the PCC had sold their share of the Curate's House to the Diocese in 2021 there was no further income from this source in the year.

### 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 (£435,829) higher than in 2021. The most significant changes between the two years are explained below:

#### Unrestricted Funds:

- The Charitable donations figure of £2,938 reflects that the donations to charity in the year were included in the 2021 annual accounts and that in the current year the PCC has agreed to reduce the charity tithe to reflect that we have significant repair costs for the hall floor in 2022.
- The appeals figure is a direct offset to the income and reflects collections made for Rev Lyndon, Ukraine and the Children's Society at the Christingle service.
- The Share increased by (£3,697) 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 (£9,115) reflect its increased use but also the higher Gas and Electric bills. The Parish Buying Scheme arranged charges will see overall costs in the year increase by 400%; for example, the standing charge in the current year will be higher than the total gas and electric costs in 2019 prior to Covid. We do not benefit from the Energy Bill Relief Scheme.
- As noted above there was an increase in the number of funerals in the year.

#### 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 the overall planning and design of the annexe totalled £60,946 in the year, as the architect and Quantity Surveyor moved to project management.
  - The construction phase of the build has now begun and, whilst we are a few months behind schedule the cost incurred were £415,730 and represents c40% of the total project cost.
  - The wall between the church and No. 26 Dunyeats Road was rebuilt and the additional costs were paid for by the owner of No. 26.

Note	Narrative	Year on Year Variance						
		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	Unrestricted Funds	Restricted Funds	Total
<b>3a</b>	<b>Charitable activities</b>							
	Donations	£2,938	-	£2,938	£6,000	£3,062	-	£3,062
	Appeals	-	£3,638	£3,638	£2,666	£2,666	(£3,638)	(£972)
		<b>£2,938</b>	<b>£3,638</b>	<b>£6,576</b>	<b>£8,666</b>	<b>£5,729</b>	<b>(£3,638)</b>	<b>£2,091</b>
<b>3b</b>	<b>Church activities</b>							
	Ministry							
	Parish share	£77,630	-	£77,630	£73,933	(£3,697)	-	(£3,697)
	Clergy expenses	£675	-	£675	£388	(£287)	-	(£287)
	Church running costs	£9,469	-	£9,469	£7,917	(£1,552)	-	(£1,552)
	Church major repairs	-	-	-	-	-	-	-
	Northreach	-	£476,677	£476,677	£56,805	-	(£419,871)	(£419,871)
	Upkeep of services	£2,084	-	£2,084	£1,525	(£559)	-	(£559)
	Organist	£20	-	£20	-	(£20)	-	(£20)
	Church hall running costs	£23,597	£3,338	£26,934	£19,371	(£7,563)	-	(£7,563)
	Bookshop	£40	-	£40	£79	£39	-	£39
	Fees for weddings and funerals	£5,149	-	£5,149	£3,450	(£1,699)	-	(£1,699)
	Miscellaneous	£428	-	£428	£106	(£322)	-	(£322)
	AV Fund	£1,766	-	£1,766	-	(£1,766)	-	(£1,766)
	Lunch club	£2,894	-	£2,894	£1,750	(£1,144)	-	(£1,144)
	Administration	£11,165	-	£11,165	£12,164	£999	-	£999
	Bank Charges	£348	-	£348	£256	(£93)	-	(£93)
		<b>£135,265</b>	<b>£480,014</b>	<b>£615,279</b>	<b>£177,743</b>	<b>(£17,665)</b>	<b>(£419,871)</b>	<b>(£437,536)</b>
<b>3c</b>	<b>Fund raising costs</b>							
	Socials & NorthReach	£1,597	-	£1,597	£1,223	(£374)	-	(£374)
	<b>Total Expenditure</b>	<b>£139,800</b>	<b>£483,652</b>	<b>£623,452</b>	<b>£187,633</b>	<b>(£12,310)</b>	<b>(£423,509)</b>	<b>(£435,819)</b>

#### 4. Grants

Each year the PCC tithes some of its income to charity. For 2022 the charity tithe was paid wholly from the General Fund for the first time in a number of years. The overall tithe was £5,937 made to 6 charities as detailed below.

The funds allocated for 2023 are £3,000 as noted above.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Overseas Missionary Societies				
La Vie Campesina	£938	-	-	-
Leprosy Mission	-	£1,000	£760	£760
World Vision	-	-	£760	-
	<b>£938</b>	<b>£1,000</b>	<b>£1,520</b>	<b>£1,520</b>
Home Missionary Societies				
Routes to Roots	£1,000	£1,000	£760	£760
Poole Food Bank	-	£1,000	-	-
Church Urban Fund	-	-	£760	-
Mission Aviation Fellowship	-	-	£760	-
Mission to Seafarers	£1,000	-	£760	£760
Poole Missional Communities	-	-	£760	£760
	<b>£2,000</b>	<b>£2,000</b>	<b>£3,800</b>	<b>£3,800</b>
Secular Charities				
The Woodland Trust	£1,000	-	-	-
Water Aid	£1,000	-	-	-
MIND	-	£1,000	£760	£760
Dorset Air Ambulance	-	£1,000	-	-
Dorset Wildlife Trust	-	£1,000	-	-
Julia's House	-	-	£760	£760
Forest Holme	£1,000	-	£760	-
	<b>£3,000</b>	<b>£3,000</b>	<b>£2,280</b>	<b>£2,280</b>
	<b>£5,938</b>	<b>£6,000</b>	<b>£7,600</b>	<b>£7,600</b>
General Fund	£5,938	£3,000	£2,280	£2,280
Hillbourne Trust	-	£3,000	£5,320	£5,320



	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
DEC - Ukraine Appeal	£421	-	-	-
Julia's House	-	£30	-	-
Langdon House	-	£5	-	-
Royal British Legion (Remembrance Sunday)	-	-	£382	£335
Royal British Legion (D-Day)	-	-	£137	-
Children's Society (Christingle)	£328	-	£338	£307
Leprosy Mission	-	-	£32	-
Christian Aid	-	-	£35	£798
Mission to Seafarers	-	-	£82	-
Forest Holme	-	-	£47	-
	<b>£749</b>	<b>£35</b>	<b>£1,053</b>	<b>£2,301</b>

## 5. Major repairs in Church

There were no major repairs undertaken in Church in 2022 or 2021. The hall floor was re-sanded and sealed at the beginning of the year at a cost of £4,700 and subsequently has been identified as at end of life.

## 6. Employee Emoluments

The PCC employs an administrator and a cleaner/caretaker for the hall. Both employees are part-time. During the year it was necessary to recruit a new administrator which was due to a change in circumstance. The total employee emoluments in 2022 were £14,123 which was a reduction of £602 on 2021. These costs will increase in 2023 as the administrator has increased hours due to the increasing capacity needed in this role. The PCC also has costs of £1,000 for the organist which is fully recovered from fees for weddings and funerals.

The HMRC debtor, arising from tax credits paid to the current administrator, was cleared in the year.

## 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:

- 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 £
<b>Cost</b>				
At 1st Jan	£9,277	£66,751	-	£76,028
Additions / (Disposals)	-	-	-	-
<b>At 31st Dec</b>	<b>£9,277</b>	<b>£66,751</b>	<b>-</b>	<b>£76,028</b>
<b>Depreciation</b>				
At 1st Jan	£7,088	£56,743	-	£63,831
2022 Change	£730	£3,338	-	£4,067
<b>At 31st Dec</b>	<b>£7,818</b>	<b>£60,081</b>	<b>-</b>	<b>£67,899</b>
<b>Net Book Value</b>				
As at 1st Jan	<b>£2,189</b>	<b>£10,008</b>	<b>-</b>	<b>£12,197</b>
As at 31st Dec	<b>£1,459</b>	<b>£6,670</b>	<b>-</b>	<b>£8,129</b>

### 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 2 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 2022 £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total Yr on Yr £
Curate's House	-	-	-	-	-	-	-
Berwyn Court	-	-	-	£34,359	-	(£34,359)	(£34,359)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£34,359</b>	<b>-</b>	<b>(£34,359)</b>	<b>(£34,359)</b>

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. During the year the Diocese was asked to wind up the trust so that the proceeds could be made available for the North Reach project. This has been completed and the funds have been deposited with the PCC. The final value of the Fund was £34,505.

## 10 Debtors

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

	Unrestricted	Restricted	2022 Total	2021 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Income Tax recoverable	£3,005	£442	£3,447	£4,487	(£1,040)	-	(£1,040)
Sunny Days - December Hall Hire	£2,734	-	£2,734	-	£2,734	-	£2,734
Prepayments - Insurance	-	-	-	£3,766	(£3,766)	-	(£3,766)
Prepayment - BCP Trade Waste	£161	-	£161	£156	£5	-	£5
Prepayment - Licences	£346	-	£346	£343	£3	-	£3
Prepayment - HMRC	-	-	-	£313	(£313)	-	(£313)
<b>Total</b>	<b>£6,247</b>	<b>£442</b>	<b>£6,689</b>	<b>£9,065</b>	<b>(£2,376)</b>	<b>-</b>	<b>(£2,376)</b>

The reasons for the changes in debtors are:

- The income tax recoverable has reduced due to the timing of donations made in the previous year.
- Sunny Days is, due to an administrative error, one month behind on the hall rent. This has been rectified since the year end.
- The church and hall insurances are now paid by direct debit and hence there is no need for the prepayment.

## 10. Creditors

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

	Unrestricted	Restricted	2022 Total	2021 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Accrued Utilities	£3,359	-	£3,359	£1,568	£1,791	-	£1,791
Receipts in advance - Weddings and Funerals	£322	-	£322	£491	(£169)	-	(£169)
Other - Charity Tithe	£3,000	-	£3,000	£6,000	(£3,000)	-	(£3,000)
Other - North Reach	-	£1,093	£1,093	£6,644	-	(£5,551)	(£5,551)
Other - Diocese Fees	£3,484	-	£3,484	£288	£3,196	-	£3,196
Other - Organist	£920	-	£920	£900	£20	-	£20
Other - Audit Fees	£475	-	£475	£450	£25	-	£25
Other - Admin Fees	£495	£333	£828	£57	£443	£328	£771
<b>Total</b>	<b>£12,055</b>	<b>£1,426</b>	<b>£13,481</b>	<b>£16,398</b>	<b>£2,306</b>	<b>(£5,222)</b>	<b>(£2,917)</b>

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

- The increased accrual for utilities reflects the higher charges from the current Parish Buying contract. There is also an increase as the North Reach construction is using the Church electricity which has moved the supply from de minimus for VAT to a commercial 20%.
- The charity tithe has been reduced as the PCC recognises that it has a significant cost in 2023 to fund the replacement of the hall floor.
- Other Diocese Fees are the quarterly Parish Fees for weddings and funerals which have been paid to the diocese since the year end.

## 11. 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 £
<b>Unrestricted Funds</b>					
General Fund	£4,900	£139,047	£127,559	-	£16,388 <sup>1</sup>
Hall Maintenance Fund	£9,603	-	£7,582	-	£2,021
Technology Fund	£6,488	£100	£1,766	-	£4,822
Eco-Chapel	£90	-	-	-	£90
Sunday Lunches	£670	£2,633	£2,894	-	£409
<b>Total Unrestricted Funds</b>	<b>£21,750</b>	<b>£141,780</b>	<b>£139,800</b>	<b>-</b>	<b>£23,730</b>
<b>Restricted Funds</b>					
Refurbishment Fund	£461	-	-	-	£461
NorthReach Fund	£877,603	£148,047	£476,677	-	£548,973
Office & Store	£10,008	-	£3,338	-	£6,670
Garden and Equipment	£257	-	-	-	£257
Charitable Appeals	-	£3,638	£3,638	-	-
<b>Total restricted Fund</b>	<b>£888,329</b>	<b>£151,685</b>	<b>£483,652</b>	<b>-</b>	<b>£556,362</b>
<b>Total All Funds</b>	<b>£910,079</b>	<b>£293,465</b>	<b>£623,452</b>	<b>-</b>	<b>£580,092</b>

## 12. 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 £14,929 being the cash, bank and short-term deposits held in the unrestricted funds at the end of the year and this represents a decline of £5,000 on 2021. It is pleasing to note that the General Fund has ended the year in surplus and the future management of the balance here is important, especially as a significant cost in the hall floor will need to be financed in 2023.

This is the second year that the General Fund has been in surplus at the year end. The year ahead is already looks to be harder to balance the demands on the PCC's resources through higher inflation impacting running costs even before we look at how we should finance the new hall floor.

	Fixed Assets £	Investments £	Debtors £	Creditors £	Cash & Bank £	Total £
<b>Unrestricted Funds</b>						
General Fund	£1,459	-	£6,247	£12,055	£20,737	£16,388
Hall Maintenance Fund					£2,021	£2,021
Technology Fund					£4,822	£4,822
Eco-Chapel					£90	£90
Sunday Lunches					£409	£409
<b>Total Unrestricted Funds</b>	<b>£1,459</b>	<b>-</b>	<b>£6,247</b>	<b>£12,055</b>	<b>£28,079</b>	<b>£23,730</b>
<b>Restricted Funds</b>						
Refurbishment Fund					£461	£461
NorthReach Fund			£442	£1,093	£549,624	£548,973
Office & Store	£6,670				-	£6,670
Garden and Equipment					£257	£257
Charitable Appeals				£333	£333	-
<b>Total restricted Fund</b>	<b>£6,670</b>	<b>-</b>	<b>£442</b>	<b>£1,426</b>	<b>£550,676</b>	<b>£556,362</b>
<b>Total All Funds</b>	<b>£8,129</b>	<b>-</b>	<b>£6,689</b>	<b>£13,481</b>	<b>£578,755</b>	<b>£580,092</b>

30<sup>th</sup> April 2023

Members of the PCC of St John the Baptist  
Macaulay Road  
Broadstone  
BH18 8AR

## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

**Report to the PCC of St John the Baptist Church, on accounts for the year ended 31<sup>st</sup> December 2022**

### **Respective responsibilities of Trustees and examiner**

The members of the PCC consider that an audit is not required for this year (under section 144(2) 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 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 Members of the PCC have not met the requirements to ensure that:
  - a. Proper accounting records are kept (in accordance with section 41 of 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...*Sue W*.....

Date... 30/4/2023.....

Sue Wintle FMAAT  
Accounting Technician  
27 Bascott Road  
Bournemouth  
Dorset BH11 8RJ