

**ST JOHN'S CHURCH  
BROADSTONE**

**STATUTORY REPORTS FOR  
APCM 2024**

## **PCC Report 2023**

It is always interesting to look back on the last year in the life of a PCC. It has again been busy, with significant developments due to the completion of our NorthReach Annexe in the summer. Since we are required to produce several Statutory Reports for the APCM, covering Safeguarding, Fabric, Health and Safety, Deanery Synod and Electoral Roll, and which will be presented as part of this meeting, I have endeavoured to leave these elements out of my report.

One area that the PCC oversees within the church are the policies which we follow in many areas of our work. This year, we have revisited several policies, including Safer Recruitment, proposal and adoption of an Equality, Diversity and Inclusion Policy and re-approval of the Employment Handbook, re-approval of the Burial of Ashes and Eco Church policies. Finally, in November, we looked at the GDPR, photography and Health and Safety policies. It is always interesting to look at these policies with a different group of people on the PCC, which ensures that fresh eyes read what has been written and that we get the chance to make small improvements to increase clarity.

A further change which happened last year was that the PCC was unanimously in favour of St John's applying to become an 'Inclusive Church', something we are very proud of and which we felt was fundamental to expressing what Christ's teaching was all about. This happened alongside the ongoing discussions at General Synod to allow blessings in church for same-sex couples, which we were also happy to approve. The prayers for same sex blessings to happen in existing church services have been available from December, and St John's has committed to use them when requested. Unfortunately there are ongoing discussions about whether such blessings can happen as standalone services: this was agreed by Synod to introduce as a trial period, but then put on hold due to pressure from some. It is currently uncertain. We await clarification when Synod has it, and will offer what we can when we can as the situation unfolds.

The closing stages of the NorthReach build took up quite a lot of our time during meetings as the project never went quite as smoothly as hoped. However, the building is open, the office has moved there and the space is being used for a range of activities, from NHS Healthcare checks to funeral teas. This lovely, light and airy space is a wonderful addition to St John's; it has certainly raised our profile Broadstone and our regular groups are attracting new people to our church – it is very much becoming a major feature in the heart of our local community, which was the vision for the project when it was initially conceived.

Lastly, I would like to thank everyone on PCC for being such a great group of people to work with. Although I will remain as a member of the PCC for a further year, I am leaving my role as PCC Secretary after three years in post. I always thought that being on the PCC would be boring but we have a really healthy culture here of sharing and listening to each other's ideas. Your PCC is important in shaping the life of this church, something to keep in mind for next year, when a further four people will be needed to replace those retiring.

Geraldine Willford  
PCC Secretary  
March 2024

## **St John's Broadstone Safeguarding report 2023-2024**

Our thanks to everyone who has undertaken Safeguarding training over the past year. This includes all those who have completed the certificated on-line training on the Church of England Training portal; those who attended the face to face leadership training, delivered by the Salisbury diocese safeguarding training officer here at St John's; and those who attended our own basic awareness refresher in February this year. Along with DBS checks, all safeguarding training now needs to be updated every three years which is an important part of keeping a high profile of safeguarding in church activities.

This year the introduction of the new Church of England on-line Safeguarding Dashboard, has been a useful tool in tracking what we have achieved so far in the parish and identifying our next steps to further embed our safeguarding practice and procedures. The dashboard is organised in different levels and it is good to see that we are progressing up these. It covers for example: involving the PCC in the annual adoption of the parish safeguarding policy; and embedding all of the safer recruitment steps such as having role descriptions in place, ensuring all volunteers and staff have the correct level of safeguarding training and keeping this up-to-date. It also asks about how we promote policies such as responding to domestic abuse; lone working; complaints procedures and supporting offenders.

Through the year there have been a number of concerns of a pastoral or safeguarding nature that came to light or were shared with the vicar. In some cases guidance from the Diocesan Safeguarding Adviser was requested and helpful suggestions followed up.

### **And Finally:**

At St John's 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

## Report from Poole Deanery Synod meetings 2023

Poole Deanery Synod meets three times a year in different churches in Poole. One of the most interesting aspects of the meetings is that we get to hear a summary of what is currently happening in the host church.

There were regular updates on the Poole - Wau partnership, this year £20,000 was raised to help complete a building project at St Johns College in Wau.

Other topics included:

Talks on University Hospitals Dorset, the role of chaplains in the Police, Prisons and Universities.

A presentation on Lay Ministry Training.

Considerable explanation of Diocesan Finance and the new 'share' distribution.

A very exciting presentation on church grafting, which is like church planting into an existing church. In 2018 St Marys, Longfleet sent ten families to the parish of St Michaels and St Gabriels, Hamworthy to assist in a growth strategy resulting in a doubling of the Sunday congregation and new children and youth groups.

## FABRIC REPORT MARCH 2024 (Jan – Dec 2023)

2023 was a busy year with the completion of NorthReach and the parish floor having to be replaced as problems with the wood block floor lifting meant it was becoming extremely difficult to use the hall at times. In August a new hard wearing safety vinyl floor was laid, with tape badminton markings added. This is proving to be very successful so far.

The shelf from the back of the church which was moved during lockdown when pews were spaced differently has been moved to the front of the church to replace the upright in front of the first pew on the North side of the main aisle which had become unstable.

We underwent a Quinquennial inspection in November carried out by the Diocesan architect, Keith Loveless. The valley between the North and South side of the church needs some netting or covering to prevent leaves and debris blocking the guttering and drainpipes. During heavy rain in the autumn, contractors were called out to clear the drainpipe on the West end of the church, a blockage was causing water to run out over the path. The contractors removed part of the stone cross felled by Storm Eunice the previous year and which had lodged in the drainpipe. Eric will be researching a longer-term larger project for the roof, guttering and drainage in the future.

The NorthReach kitchen was virtually fully equipped with fairly similar machines in most cases to the ones in the parish hall, and tea and coffee flowed freely on Sundays as refreshments after Church moved across from the parish hall. The atrium has been furnished with chairs from the small hall which were not in regular use, and new tables were purchased.

The office moved over to NorthReach in October and Caroline quickly settled in to the new space apart from one or two hiccups with the photocopier. A new computer and laptop were purchased as the old ones were struggling to keep pace with the workload and new technology.

Other regular inspections took place across the year such as boiler servicing, PAT testing, organ blower repair and organ servicing.

A new fabric committee met in December and has begun to carry out repairs and maintenance tasks around the hall and church. The Church congregation is asked to report any jobs that need doing to the office so that these can be programmed in as and when.

During the Christmas / New Year break Darren repainted areas that had been marked in the hall. His hours increased to 12 hours a week to undertake extra work in NorthReach and he works alongside the fabric committee assisting with maintenance jobs as well as his regular duties, which is much appreciated.

## **HEALTH & SAFETY REVIEW 2023**

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.

As we now have Northreach, our fire risk assessment has been updated for the Church and a new one for the Northreach Annexe prepared . These were approved by the PCC at their January meeting.

Training for sides persons has been carried on what to do in an emergency now that we have a fire alarm system in Northreach with two additional smoke detectors in the north aisle of the Church and another in the basement boiler room.

Besides the First Aid kit at the back of the Church, there is now another in the Northreach kitchen on top of the fridge/freezer. These compliment those in the Church Hall, one by the Fire Exit doors and the other in the Hall kitchen.

We have decided to keep the one-way system within the Church, as this works well when large numbers are receiving communion. Now that Northreach has been completed, we have several exits and our risk assessments have been amended to take account of this, as it allows us to have larger numbers in Church.

I reported that in October 2021, that parts of the Church Hall floor had started to detach through a change in the weather that caused the parquet wood blocks to expand and raise. Some remedial works were carried out, but the following autumn the same happened again. The PCC then decided to have the floor covering replaced and this has now been carried out with the laying of a commercial grade vinyl sheet with a non-slip safety finish.

Eric Whapples

## Electoral Roll Report 2024

Total on roll at commencement – 173

<b>Deceased</b> Elaine Frew Lily Wise Bill Wookey David Breedon Kathleen (Betty) Hills Shirley Robinson Dorothy Mitchell Jim Bull Alan Young Ernest Morton Don Pearman Joan Welford	Total removed -13
<b>Additions</b> Carol Reynolds Nicola Hoar Zoe Phillips Susan Griffin Paul Griffin Ryan Miller Nicole Miller Lynne Conde Norah Porter Catherine Carr Clive Fisher Evelyn Fisher	Total added 10
<b>Change Address</b> June Morton Ernie Morton Daphne Higgins Janet Green	
<b>Change of Contact Details</b> Jim Bull Geoff Crouch Heather McGregor Wright Joyce Hull	
<b>Moved Away – Removed</b> Ken Wood Mabel Wood Clive Fisher Eve Fisher	Total removed – 4
<b>Final Electoral Roll</b>	<b>169</b>

# Parochial Church Council of St John The Baptist, Broadstone

## Financial Statements

Year Ending 31 December 2023

### 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 2023, 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 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
<b>Income</b>								
Voluntary Income	2(a)	£87,941	£77,546	£165,487	£215,507	£7,407	(£57,428)	(£50,020)
Activities from generating funds	2(b)	£45,537	£2,525	£48,062	£45,445	£1,074	£1,542	£2,617
Income from Investments	2(c)	-	£8,980	£8,980	£8,709	-	£271	£271
Church activities	2(d)	£16,920	-	£16,920	£16,784	£136	-	£136
Other Income	2(e)	-	-	-	£7,020	-	(£7,020)	(£7,020)
<b>Total Income</b>		<b>£150,398</b>	<b>£89,051</b>	<b>£239,448</b>	<b>£293,465</b>	<b>£8,618</b>	<b>(£62,634)</b>	<b>(£54,016)</b>
<b>Expenditure</b>								
Charitable Activities	3(a)	-	£1,548	£1,548	£6,576	£2,938	£2,090	£5,028
Church Activities	3(b)	£146,322	£692,962	£839,285	£615,279	(£11,057)	(£212,948)	(£224,005)
Fund-raising costs	3(c)	£2,019	-	£2,019	£1,597	(£422)	-	(£422)
<b>Total Expenditure</b>		<b>£148,341</b>	<b>£694,511</b>	<b>£842,852</b>	<b>£623,452</b>	<b>(£8,541)</b>	<b>(£210,859)</b>	<b>(£219,400)</b>
<b>Net Income / Expenditure before Investment Gains</b>		<b>£2,057</b>	<b>(£605,460)</b>	<b>(£603,403)</b>	<b>(£329,987)</b>	<b>£77</b>	<b>(£273,493)</b>	<b>(£273,416)</b>
Net Gains on Investments		-	-	-	-	-	-	-
<b>Net Income / Expenditure After Investments</b>		<b>£2,057</b>	<b>(£605,460)</b>	<b>(£603,403)</b>	<b>(£329,987)</b>	<b>£77</b>	<b>(£273,493)</b>	<b>(£273,416)</b>
Transfer between Funds		-	-	-	-	-	-	-
<b>Net Movement In Funds</b>		<b>£2,057</b>	<b>(£605,460)</b>	<b>(£603,403)</b>	<b>(£329,987)</b>	<b>£77</b>	<b>(£273,493)</b>	<b>(£273,416)</b>
Balance Brought Forward at 1st Jan		<b>£23,730</b>	<b>£556,362</b>	<b>£580,092</b>	<b>£910,079</b>			
<b>Balance carried forward at 31st Dec</b>		<b>£25,787</b>	<b>(£49,098)</b>	<b>(£23,312)</b>	<b>£580,092</b>	<b>£2,057</b>	<b>(£605,460)</b>	<b>(£603,403)</b>

The statement of financial activities, above, shows the PCC had an overall deficit of (£603,403) for 2023. In the Unrestricted (General) Fund a surplus of £2,057 was achieved compared to a surplus of £1,980 in 2022. This is after the capitalisation of the new floor in the church hall which cost £15,114 and the AV equipment for NorthReach; both are included in the accounts at its first-year depreciation charge of £1,869. A relatively normal



year allows us to compare more favourably to a pre-pandemic year (2019). Macro-economic impacts continued in the form of significantly higher utilities charges.

The restricted funds deficit of (£605,460) is wholly the impact of the completion of the construction of NorthReach. This is expensed in full to the accounts as the PCC does not own the asset and includes final build and fees costs that have not yet been invoiced. The project cost of NorthReach was £694.5k offset by income of £89k.

### Balance Sheet as of 31 December 2023

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
<b>Fixed Assets</b>								
Tangible Fixed Assets	8(a)	£18,743	£3,333	£22,076	£8,129	£17,284	(£3,338)	£13,946
Investment Assets	8(b)	-	-	-	-	-	-	-
<b>Total Fixed Assets</b>		<b>£18,743</b>	<b>£3,333</b>	<b>£22,076</b>	<b>£8,129</b>	<b>£17,284</b>	<b>(£3,338)</b>	<b>£13,946</b>
<b>Current Assets</b>								
Debtors and Prepayments	9	£7,886	£4,717	£12,603	£6,689	£1,639	£4,275	£5,914
Short Term Deposits		-	£42,976	£42,976	£529,560	-	(£486,584)	(£486,584)
Cash at Bank		£7,202	£8,795	£15,997	£74,128	(£20,811)	(£37,320)	(£58,131)
Petty Cash Float		£84	-	£84	£67	£17	-	£17
<b>Total Current Assets</b>		<b>£15,172</b>	<b>£56,488</b>	<b>£71,660</b>	<b>£610,444</b>	<b>(£19,154)</b>	<b>(£519,630)</b>	<b>(£538,784)</b>
<b>Liabilities due within 1 year</b>								
Creditors	10	£8,129	£54,294	£62,423	£13,481	£3,926	(£52,868)	(£48,941)
Loans for NorthReach			£625	£625	-	-	(£625)	(£625)
<b>Net Current Assets</b>		<b>£7,044</b>	<b>£1,569</b>	<b>£8,613</b>	<b>£596,962</b>	<b>(£23,080)</b>	<b>(£466,137)</b>	<b>(£489,217)</b>
<b>Liabilities due after 1 year</b>								
Loans for NorthReach		-	£54,000	£54,000	£25,000	-	£29,000	£29,000
<b>Total Net Assets</b>		<b>£25,787</b>	<b>(£49,098)</b>	<b>(£23,312)</b>	<b>£580,092</b>	<b>(£23,080)</b>	<b>(£437,137)</b>	<b>(£460,217)</b>
<b>Parish Funds</b>								
Unrestricted Funds		£25,787		£25,787	£23,730	£2,057	-	£2,057
Restricted Funds			(£49,098)	(£49,098)	£556,362	-	(£605,460)	(£605,460)
<b>Total Parish Funds</b>		<b>£25,787</b>	<b>(£49,098)</b>	<b>(£23,312)</b>	<b>£580,092</b>	<b>£2,057</b>	<b>(£605,460)</b>	<b>(£603,403)</b>

The balance sheet of the PCC shows that it has net current assets of £8,613. The decrease of (£489,217) since 31<sup>st</sup> December 2022, 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, loans and donations offsetting. The deficit arises due to final build costs accrued including the works retention and final invoice from the contractor.

At the year-end there was £42,976 of NorthReach working capital in the CBF and £8,795 in the current account. The PCC has a loan which has been used to meet build costs. This is due to be repaid over the next 10 years (interest free for 3 years).

The restricted funds can only be used in accordance with the wishes of the donors – at the present time all these assets are designated for the NorthReach project and existing cash will meet immediate final build costs as they are invoiced. There are small funds for refurbishment and gardening and the remaining Office asset value undepreciated. The General Fund amounts to £25,787. Of this total £2,179 is in Designated Funds for 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 2023**

#### **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 2023	Total 2022	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
<b>2a</b>	<b>Voluntary income</b>							
	Planned giving							
	Donations	£56,843	-	£56,843	£55,421	£1,421	-	£1,421
	Tax recoverable	£14,856	£3,711	£18,567	£15,785	(£929)	£3,711	£2,782
	Collections at services	£6,930	-	£6,930	£6,409	£521	-	£521
	Donations & appeals	£6,312	£33,786	£40,099	£22,392	£3,395	£14,312	£17,707
	Grants	-	-	-	£115,500	-	(£115,500)	(£115,500)
	Legacies	£3,000	£40,049	£43,049	-	£3,000	£40,049	£43,049
		<b>£87,941</b>	<b>£77,546</b>	<b>£165,487</b>	<b>£215,507</b>	<b>£7,407</b>	<b>(£57,428)</b>	<b>(£50,020)</b>
<b>2b</b>	<b>Activities for generating funds</b>							
	Church hall	£36,397	-	£36,397	£36,397	(£0)	-	(£0)
	Fetes and Socials	£9,140	£2,525	£11,665	£9,048	£1,075	£1,542	£2,617
		<b>£45,537</b>	<b>£2,525</b>	<b>£48,062</b>	<b>£45,445</b>	<b>£1,074</b>	<b>£1,542</b>	<b>£2,617</b>
<b>2c</b>	<b>Investment income</b>							
	Interest	-	£8,980	£8,980	£8,709	-	£271	£271
		-	<b>£8,980</b>	<b>£8,980</b>	<b>£8,709</b>	-	<b>£271</b>	<b>£271</b>
<b>2d</b>	<b>Income from church activities</b>							
	Bookstall	-	-	-	£102	(£102)	-	(£102)
	Parish magazine	£93	-	£93	£60	£33	-	£33
	Miscellaneous	£1,744	-	£1,744	£1,280	£464	-	£464
	Lunch club	£3,234	-	£3,234	£2,633	£601	-	£601
	Fees for weddings & funerals	£11,848	-	£11,848	£12,709	(£861)	-	(£861)
		<b>£16,920</b>	-	<b>£16,920</b>	<b>£16,784</b>	<b>£136</b>	-	<b>£136</b>
<b>2e</b>	<b>Other Income</b>							
	Insurance Claims	-	-	-	£7,020	-	(£7,020)	(£7,020)
		-	-	-	<b>£7,020</b>	-	<b>(£7,020)</b>	<b>(£7,020)</b>
	<b>Total Income</b>	<b>£150,398</b>	<b>£89,051</b>	<b>£239,448</b>	<b>£293,465</b>	<b>£8,618</b>	<b>(£62,634)</b>	<b>(£54,016)</b>

The income decreased by (£54,016) in the year. The most notable changes between 2023 and 2022 have occurred for the following reasons:

### Unrestricted Funds:

- Regular planned giving, through the Parish Giving Scheme, increased a further £1,421 in 2023. A Stewardship campaign was held in September. Collections at services was relatively flat year on year.
- The tax recoverable through the gift aid scheme reduced by (£929). The figure includes £6,639 of accrued income.
- Donations increased by £3,395 due to categorisation of appeals which were then paid on to the receiving charity.
- The church hall income was flat year on year due to Sunny Days being given the use of NorthReach free whilst the hall floor was being relayed.
- It was encouraging to see fundraising activities and social events achieved an annual increase of over £1,000.
- Fees for Weddings and Funerals were (£861) lower.

### Restricted Funds:

- Tax recoverable was £3,711 on higher donations for NorthReach of £33,786 an increase of 14,312.
- There were no further grants received for NorthReach.

- We were very grateful for four considerable legacies totalling £40,049.
- The figure fetes and socials includes donations for the fit-out of NorthReach.
- Interest rates on savings continued to benefit from the underlying higher interest rates and despite using the funds in the CBF over the first 6 months of the year increased by £271.

### 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 (£219,400) higher than in 2022.

Note	Narrative	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
<b>3a</b>	<b>Charitable activities</b>							
	Donations	-	-	-	£2,938	£2,938	-	£2,938
	Appeals	-	£1,548	£1,548	£3,638	-	£2,090	£2,090
		-	£1,548	£1,548	£6,576	£2,938	£2,090	£5,028
<b>3b</b>	<b>Church activities</b>							
	Ministry							
	Parish share	£79,959	-	£79,959	£77,630	(£2,329)	-	(£2,329)
	Clergy expenses	£1,487	-	£1,487	£675	(£811)	-	(£811)
	Church running costs	£13,759	-	£13,759	£9,469	(£4,290)	-	(£4,290)
	Church major repairs	-	-	-	-	-	-	-
	Northreach	-	£689,625	£689,625	£476,677	-	(£212,948)	(£212,948)
	Upkeep of services	£2,217	-	£2,217	£2,084	(£132)	-	(£132)
	Organist	£600	-	£600	£20	(£580)	-	(£580)
	Church hall running costs	£22,884	£3,338	£26,222	£26,934	£712	-	£712
	Bookshop	-	-	-	£40	£40	-	£40
	Fees for weddings and funerals	£5,365	-	£5,365	£5,149	(£216)	-	(£216)
	Miscellaneous	£425	-	£425	£428	£2	-	£2
	AV Fund	£904	-	£904	£1,766	£862	-	£862
	Lunch club	£3,533	-	£3,533	£2,894	(£639)	-	(£639)
	Administration	£14,813	-	£14,813	£11,165	(£3,648)	-	(£3,648)
	Bank Charges	£376	-	£376	£348	(£28)	-	(£28)
		£146,322	£692,962	£839,285	£615,279	(£11,057)	(£212,948)	(£224,005)
<b>3c</b>	<b>Fund raising costs</b>							
	Socials & NorthReach	£2,019	-	£2,019	£1,597	(£422)	-	(£422)
	<b>Total Expenditure</b>	<b>£148,341</b>	<b>£694,511</b>	<b>£842,852</b>	<b>£623,452</b>	<b>(£8,541)</b>	<b>(£210,859)</b>	<b>(£219,400)</b>

The most significant changes between the two years are explained below:

#### Unrestricted Funds:

- The overall expenditure increased by (£8,541) in the year.
- The Charitable donations are shown as nil in the accounts as the Tithe is being recorded in the 2024 year accounts.
- The Share increased by (£2,329) +3% and we continue to pay the share as early as possible in the month.
- The higher running costs of the Church reflect its increased use but also that the NorthReach contractor was using the utilities for the first half of the year. At present the new gas and electric meters in the Church have not been activated on the national register and we have not received any charges in relation to the Church since last March. The accounts include accruals for estimated usage split between the Church and NorthReach costs. We know from hall invoices that the high utilities rates are significantly lower from September when the latest Parish Buying rates were introduced. The adverse variance on Church running costs reflects the early part of the year and an estimate for the Uninvoiced costs.
- 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 and build costs of the project. These can be split down as follows:
  - Fees associated with the overall planning and design of the annexe totalled £33,905 in the year, as the architect and Quantity Surveyor moved to project management. There is an estimated £3,700 of these costs not yet invoiced.
  - The construction phase of the build totalled £606,996 (2022: £415,730) and there is estimated £47,000 still to pay which includes £25,000 of works retentions due in July.
  - The total costs include an accrual of £3,000 for utilities incurred during the construction that have not yet been billed.

#### 4. Grants

Each year the PCC tithes some of its income to charity. For 2023 the charity tithe was reduced by 50% to reflect that the Church had a number of significant items to deal with.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Overseas Missionary Societies					
La Vie Campesina	-	£938	-	-	-
Leprosy Mission	£500	-	£1,000	£760	£760
World Vision	-	-	-	£760	-
	<b>£500</b>	<b>£938</b>	<b>£1,000</b>	<b>£1,520</b>	<b>£1,520</b>
Home Missionary Societies					
Routes to Roots	£500	£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>£500</b>	<b>£2,000</b>	<b>£2,000</b>	<b>£3,800</b>	<b>£3,800</b>
Secular Charities					
The Woodland Trust	£500	£1,000	-	-	-
rainforest	£500	-	-	-	-
MND	£500	-	-	-	-
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	£500	£1,000	-	£760	-
	<b>£2,000</b>	<b>£3,000</b>	<b>£3,000</b>	<b>£2,280</b>	<b>£2,280</b>
	<b>£3,000</b>	<b>£5,938</b>	<b>£6,000</b>	<b>£7,600</b>	<b>£7,600</b>
General Fund	£3,000	£5,938	£3,000	£2,280	£2,280
Hillbourne Trust	-	-	£3,000	£5,320	£5,320
Other Charitable Giving					
	<u>2023</u>	<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)	£404	£328	-	£338	£307
Leprosy Mission	-	-	-	£32	-
Christian Aid	-	-	-	£35	£798
MacMillan	-	-	-	-	£126
Mission to Seafarers	-	-	-	£82	-
Forest Holme	-	-	-	£47	-
Salisbury Sudan Appeal	-	-	-	-	£735
	<b>£404</b>	<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 2023. The hall floor unfortunately reached the end of its useful life early in the year and was patched up before we could arrange for a complete replacement which was achieved in mid-summer. The new floor cost £15,114 and is included in the Fixed Assets and depreciated.

## 6. Employee Emoluments

The PCC employs an administrator and a cleaner/caretaker for the hall. Both employees are part-time. The total employee emoluments in 2023 were £18,646 which was a £4,500 increase year on year. This was a result of increased hours for the administrator due to the increasing capacity needed in this role. The PCC also has costs of £600 for the organist which is predominantly 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 £475.

## 8. Related party transactions

There are no related party disclosures.

## 9. Fixed assets for use by the PCC

	Freehold Land & Buildings General £	Freehold Land & Buildings Restricted £	Equipment General £	Equipment Restricted £	Total £
<b>Cost</b>					
At 1st Jan	£9,277	£66,751	-	-	£76,028
Additions / (Disposals)	£15,114	-	£4,999	-	£20,113
<b>At 31st Dec</b>	<b>£24,391</b>	<b>£66,751</b>	<b>£4,999</b>	-	<b>£96,141</b>
<b>Depreciation</b>					
At 1st Jan	£7,818	£60,081	-	-	£67,899
2023 Change	£1,737	£3,338	£1,092	-	£6,167
<b>At 31st Dec</b>	<b>£9,555</b>	<b>£63,418</b>	<b>£1,092</b>	-	<b>£74,065</b>
<b>Net Book Value</b>					
As at 1st Jan	£1,459	£6,670	-	-	£8,129
As at 31st Dec	£14,836	£3,333	£3,907	-	£22,076

## 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 new hall floor has been added in the year - £15,114 – and will be depreciated over 15 years.

The audio-visual equipment purchased for NorthReach and the Church has also been added - £4,309 – and depreciated over 5 years. The new computers in the office are also included - £690 – and depreciated over 3 years.

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 be fully expensed in the 2024 financial year.

## 10 Debtors

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

	Unrestricted	Restricted	2023 Total	2022 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Income Tax recoverable	£6,639	£4,153	£10,792	£3,447	£3,634	£3,711	£7,345
Sunny Days - December Hall Hire	-	-	-	£2,734	(£2,734)	-	(£2,734)
Prepayment - BCP Trade Waste	£186	-	£186	£161	£25	-	£25
Prepayment - Licences	£374	-	£374	£346	£27	-	£27
Prepayment - HMRC	£323	-	£323	-	£323	-	£323
Other - Funeral	£364	-	£364	-	£364	-	£364
Accrued Income	-	£564	£564	-	-	£564	£564
<b>Total</b>	<b>£7,886</b>	<b>£4,717</b>	<b>£12,603</b>	<b>£6,689</b>	<b>£1,639</b>	<b>£4,275</b>	<b>£5,914</b>

The reasons for the changes in debtors are:

- The income tax recoverable has increased with higher donations for both general funds and NorthReach
- Accrued income of £564 is interest not yet received on the CBF.

## 10. Creditors

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

	Unrestricted	Restricted	2023 Total	2022 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Accrued Utilities	£4,776	£3,100	£7,876	£3,359	£1,417	£3,100	£4,517
Receipts in advance - Weddings and Funerals	£1,136	-	£1,136	£322	£814	-	£814
Other - Charity Tithe	£500	-	£500	£3,000	(£2,500)	-	(£2,500)
Other - North Reach	-	£50,587	£50,587	£1,093	-	£49,494	£49,494
Other - Diocese Fees	£79	-	£79	£3,484	(£3,405)	-	(£3,405)
Other - Organist	£35	-	£35	£920	(£885)	-	(£885)
Other - Audit Fees	£475	-	£475	£475	-	-	-
Other - Admin Fees	£1,128	£608	£1,736	£828	£633	£274	£908
<b>Total</b>	<b>£8,129</b>	<b>£54,294</b>	<b>£62,423</b>	<b>£13,481</b>	<b>(£3,926)</b>	<b>£52,868</b>	<b>£48,941</b>

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

- The increased accrual for utilities reflects the charges for the Church since the new meters were installed that has not yet been billed. The high charges we have experienced over the last year have now fallen but still significantly higher than historical levels.
- The charity tithe is for the charity rainforest which requires a credit card payment and clarity on the intended recipient charity.
- The £50,587 is the remaining expected charges for NorthReach and includes the final build costs and the professional fees.
- The admin fees relate to appeals and designated funds.

## 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	£16,388	£146,395	£141,883	-	£20,901
Hall Maintenance Fund	£2,021	-	£2,021	-	-
Technology Fund	£4,822	£768	£904	-	£4,686
Eco-Chapel	£90	-	-	-	£90
Sunday Lunches	£409	£3,234	£3,533	-	£110
<b>Total Unrestricted Funds</b>	<b>£23,730</b>	<b>£150,398</b>	<b>£148,341</b>	<b>-</b>	<b>£25,787</b>
<b>Restricted Funds</b>					
Refurbishment Fund	£461	-	-	-	£461
NorthReach Fund	£548,973	£87,506	£689,625	-	(£53,146)
Office & Store	£6,670	-	£3,338	-	£3,333
Garden and Equipment	£257	-	-	-	£257
Charitable Appeals	-	£1,545	£1,548	-	(£4)
<b>Total restricted Fund</b>	<b>£556,362</b>	<b>£89,051</b>	<b>£694,511</b>	<b>-</b>	<b>(£49,098)</b>
<b>Total All Funds</b>	<b>£580,092</b>	<b>£239,448</b>	<b>£842,852</b>	<b>-</b>	<b>(£23,312)</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 £5,605 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 (£9,324) to 2022. The decline is the hall floor cost which has been capitalised in the accounts. It is pleasing to note that the General Fund has ended the year in surplus again, especially with such a large purchase made in the year.

The NorthReach fund is in deficit which is due to the Diocesan loan. This is a long-term loan and does not have immediate repayment terms.



	Fixed Assets £	Investments £	Debtors £	Creditors £	Cash & Bank £	Total £
<b>Unrestricted Funds</b>						
General Fund	£15,296	-	£7,886	£7,388	£5,107	£20,901
Hall Maintenance Fund					-	-
Technology Fund	£3,447			£740	£1,979	£4,686
Eco-Chapel					£90	£90
Sunday Lunches					£110	£110
<b>Total Unrestricted Funds</b>	<b>£18,743</b>	<b>-</b>	<b>£7,886</b>	<b>£8,129</b>	<b>£7,286</b>	<b>£25,787</b>
<b>Restricted Funds</b>						
Refurbishment Fund					£461	£461
NorthReach Fund	-		£4,717	£108,312	£50,449	(£53,146)
Office & Store	£3,333				-	£3,333
Garden and Equipment					£257	£257
Charitable Appeals				£608	£604	(£4)
<b>Total restricted Fund</b>	<b>£3,333</b>	<b>-</b>	<b>£4,717</b>	<b>£108,919</b>	<b>£51,772</b>	<b>(£49,098)</b>
<b>Total All Funds</b>	<b>£22,076</b>	<b>-</b>	<b>£12,603</b>	<b>£117,048</b>	<b>£59,058</b>	<b>(£23,312)</b>