

**ST JOHN'S CHURCH
BROADSTONE**

**STATUTORY
REPORTS**

**FOR
APCM 2025**

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PCC Report 2024

The PCC has complied fully with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

The PCC met every other month for meetings that lasted about two hours, as we made decisions of behalf of the church.

As part of the mission and ministry of St John's the **Holy Grounds coffee morning** was approved and started in 2024, with Paul Winsworth taking the lead, with a team of volunteers helping with serving tea and coffee. We agreed to be part of a **Toilet Twinning** initiative and contributed to the building of two toilets in the Belgian Republic of Congo. We approved our **charitable giving** again. We were joined by Gary Waldron in June following his ordination as **curate** and in August we appointed Peter Hoar to be our new **organist**. We are delighted with these additions to the church and the contribution they make. We had some other changes amongst people with Val Renyard providing back up chalice administrant, Margaret Batchelor returning as sidesperson, and Eric Whapples taking on the role of assist sacristan. When we were seeking to appoint a new organist, we committed to carrying out works of **organ refurbishment** and these were carried out in the autumn, financed from a legacy held in reserved funds for the purpose. We resumed using the **safe** for the silver on communion trays, and we now have a **Sum-up** machine for taking credit card payments in church using the WiFi in church . It is moveable to wherever we want it. Some of our decisions have resulted in increased **income**, such as the local fees for funerals, weddings and blessings which we also standardised. The hours of hire in our agreement with the pre-school were increased to include most Monday and Tuesday evenings. We made small increases in the hire charges to other hirers of the large hall and of NorthReach annexe. We follow **policies** and these need to be reviewed and re-approved. Safeguarding is regularly before the PCC and is one of those we review annually. Our Safer Recruiting Process and Policy and our Volunteer Application Forms for each of the roles undertaken at St. John's were reviewed and re-approved. We reviewed our fire risk assessments for the church, the halls, and the annexe. The PCC also decided that we needed a fire drill. Other policies reviewed and re-approved in 2024 included our Health and Safety Policy; employment policy in the Employees' Handbook; and data protection. We re-committed to Fairtrade and to a Fairtrade policy. Our eco policy was reviewed and-approved with quite a few changes, as is appropriate for a working policy. We also reviewed the Burial of Ashes policy in order to ensure that we were accommodating what had been permitted in the past, as well as what would be appropriate now and, in the future, and providing

clarity so that people would know what is permitted.

Sheila Wilson
PCC Secretary

Safeguarding Report 2024

Firstly Jill Bunning stepped down from Parish Safeguarding Rep and Carol Reynolds was appointed by the PCC to take her place and has completed the required training. Thanks must go to Jill for the many years of work she put into the role, especially in the first couple of years before the Diocese had its own safeguarding policy, and she continues to be a great source of information and reference.

National and parish context:

The Salisbury Diocesan Safeguarding Team has been reorganised this year and is currently:

Head of Safeguarding:	Suzy Futchter
Diocesan Safeguarding Adviser:	Jem Carter
Diocesan Safeguarding Adviser:	Tracie Hancock
Safeguarding Support Officer:	Christine Robinson-Yu
Safeguarding Administrator:	Katie Howlett

The new PCC agreed to the continued adoption of Church of England “Promoting a Safer Church” Safeguarding Policy and the associated practice and procedures including the Safer Recruitment Policy which is in operation at St Johns.

St Johns displays local contact details for any safeguarding concerns along with the Diocesan contacts with ‘thirtyone:eight’ (tel 0303 0031111) providing an out of hours contact service on behalf of the Diocese.

DBS and Training matters:

All St Johns PCC members have completed the Basic Awareness and Foundations Courses and also Awareness of Domestic Abuse Course and have current Enhanced DBS checks in place as do all voluntary workers/leaders and LPA’s.

A Safeguarding refresher course was held in February which was open to anyone and was well attended.

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.

Carol Reynolds and Paul Winsworth –
Parish Safeguarding Reps

Deanery Synod report for 2024

The synod met three times in 2024, and covered a range of interesting topics.

21st February - St Philips West Howe

As usual the meeting started with a short period of worship followed by an outline of the work of St Philips. The synod was then given a update on the Poole Wau partnership and the need for further funding of £20,000 to complete the construction of a new building at St Johns College in Wau, with various fundraising activities underway.

The main subject of meeting was a talk and presentation from David Reed on lessons learnt from the Church Graft in Hamworthy. In 2018, St. Mary's Longfleet Church (SML) sent 10 families (20 people) to join St. Michael's and St. Gabriel's in Hamworthy as part of a church graft. Many families sold their house in order to move to their new parish of Hamworthy, and SML estimated a loss of £20,000 a year in regular giving.

David's talk emphasised the way in which the graft was not a 'takeover strategy', but a collaborative partnership in which the new members of Hamworthy joined together with the existing congregation to develop their own vision and way forward, independently of the sending church. The graft has enabled Hamworthy parish's growth. The Sunday congregation at St Michael's has doubled, and seen increased diversity with more children and youth groups.

David drew on the passage from Romans 11 to describe the dynamics of grafting, emphasizing the occasional discomfort of both old and new members; and the need for humility in learning from each other. Success factors included careful groundwork, good relationships, and prayer. Lessons learned included the importance of courageous imagination, building mutual trust, embracing shared ownership, support, and reliance on the Spirit.

5th June – St James Poole

After a period of worship Revd Lucy Holt gave an outline of the activities and initiatives within St James remembering it is the Parish Church of Poole and as such

has several formal responsibilities. A major activity has been a £3M building and renovation project aimed at further facilitating ongoing engagement with the community.

Following on from several updates including information on the recent Diocesan Synod elections, where not all vacancies were filled, Alistair Doxat-Purser (CEO of Faithworks) gave a presentation titled “Adventurous Faith”, looking at social justice and how faith can help people who are hurting and in crisis. At the end of the presentation the synod split into small groups to suggest some answers, from our own experience, to the questions:

- What works?
- What would help?
- How can we spur each other on, to keep going at difficult times?
- Who are our prayer warriors?

Feedback to these questions was quite detailed and actually the synod overran its allotted time before closing with the grace.

10th October – The Church of the Good Shepard

The synod was held this time in the newly built Church of the Good Shepard on Herbert Avenue, which is a modern building replacing a ‘temporary’ structure that had been in place for many years!

The building was funded by a combination of fundraising, donations with quite a big outstanding loan (I think standing at about £300,000, based on comments made), and is of a very light and modern design. The building is designed to be very ECO friendly and this was the theme of the evening with several speakers talking about the steps their churches have been making to achieve a more sustainable future.

After a short period of worship we listened to four short presentations on this topic:

Hazel and Hannah talked about their clothes swap at St Thomas’s, where anyone can come a swap clothes, but if people are in need they are free to simply take clothes without having to bring anything to swap. The venture started by focusing on children’s clothes but now almost anything goes. As well as providing clothes where they are needed, the venture helps to stop clothes simply going into landfill.

David Price from the Church of the Good Shepherd, talked more about the sustainable nature of the new church building, particularly the solar panels, the air sourced heat pumps and the very high levels of insulation which helps to make the building closer to being self-sufficient. The technology did increase the build costs of the building but the hope is that the investment will pay back in the medium term.

Neil Steven from St Nicholas Corfe Mullen talked about their solar panel array project. This is a large array apparently capable of producing up to 50KW and is therefore, at times, a net exporter of power to the community. The project was funded largely by legacies and grants and although most installations are classed as permitted developments from the local planning perspective, it was recognized that if panels were to be installed on a church building, a full faculty would be needed, which may not always be that easy to obtain!

Simon Burnham-Slipper from SML talked about their Eco church yard project, next door to Poole Hospital. The idea is to leave some parts of the Churchyard very wild, with all the normal things like 'bug hotels' being present, but the project has resulted in some comments from members of the public about its untidy nature. The project has also been complicated a little by the presence of Commonwealth war graves which must be kept tidy at all times.

After the presentations we were encouraged to discuss them in small groups. Many members said they were also investigating or implementing some aspects of the Eco graveyard project and there was great interest in the concept of solar panels, although the difficulty of the faculty process in respect of this was raised several times. Lucy Holt did comment that these difficulties were recognised at a 'high level' so things may change in the future.

Report prepared by Keith Manston.

FABRIC REPORT - 2024

This year has been a very busy year. As we are now into our second year with North Reach there have been numerous maintenance contracts to cope with.

Frodsham Clock

The first investigation was the Frodsham Clock which following research via Frodshams it was decided due to the high cost of repair the best action would be to try to auction it as it is.

Lych Gate and Tree Roots

The path under the Lychgate has been identified as a trip hazard in the Quinquennial Report and we are in the process of seeking permission via the Diocese and BCP to go ahead with the work.

Overhanging Trees

Trees in the churchyard need to be trimmed and permission for this are also being sought from the Diocese and the BCP. When these trees were being inspected the large Copper Beech was identified as having a fungus which we were advised to have tested in order to ascertain the health of the tree. A Picus test has been done and we will have another one done next year so that we can monitor the speed of growth of

this fungus.

Water Leak Church Hall Car Park

We had a major leak in the feeder pipe to the church hall which had to be repaired. Unfortunately the pipework was not covered by our insurance but we were able to claim for water lost during the time it was broken.

Boilers in Church Hall

In September the two boilers in the church hall were declared irreparable therefore we had to purchase the two boilers in the Church Hall.

Memorial Bench

A bench was installed adjacent to North Reach in memory of Marianne Williamson in August.

Gill and I would like thank everyone for the support that we have received during what has been a very busy year.

The inventory has been checked and is complete. Following contact with Salisbury the Frodsham clock has been removed from the inventory

Gill Jones and Diane Sharp, Churchwardens

ELECTORAL ROLL REPORT for APCM 1st May 2025

Following the renewal of the Electoral Roll at St John's Church, Broadstone, which closed on Thursday 10th April, the following changes have taken place:

Total number on roll: 139

Number added to the roll: 10

Number removed from the roll: 34

I am aware of a small number of people who, for various reasons, did not submit forms in time for St John's deadline and therefore dropped off the Roll. These people will be followed up after the APCM on 1st May and invited to re-join the Electoral Roll then.

Geraldine Willford Electoral Roll Officer 13th April 2025

Parochial Church Council of St John The Baptist, Broadstone

Financial Statements

Year Ending 31 December 2024

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 2024, 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 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
Income								
Voluntary Income	2(a)	£164,802	£67,003	£231,805	£165,487	£76,683	(£10,543)	£66,318
Activities from generating funds	2(b)	£56,214	-	£56,214	£48,062	£10,677	(£2,525)	£8,152
Income from Investments	2(c)	-	£1,877	£1,877	£8,980	-	(£7,102)	(£7,102)
Church activities	2(d)	£16,661	-	£16,661	£16,920	(£259)	-	(£259)
Other Income	2(e)	-	-	-	-	-	-	-
Total Income		£237,677	£68,880	£306,557	£239,448	£87,101	(£20,170)	£67,109
Expenditure								
Charitable Activities	3(a)	£5,620	£3,925	£9,545	£1,548	(£5,620)	(£2,377)	(£7,997)
Church Activities	3(b)	£167,279	£3,525	£170,804	£839,285	(£20,957)	£689,438	£668,481
Fund-raising costs	3(c)	£854	-	£854	£2,019	£1,165	-	£1,165
Total Expenditure		£173,754	£7,450	£181,203	£842,852	(£25,412)	£687,061	£661,649
Net Income / Expenditure		£63,923	£61,430	£125,354	(£603,403)	£61,689	£666,890	£728,757
Transfer between Funds		-	-	-	-	-	-	-
Net Movement In Funds		£63,923	£61,430	£125,354	(£603,225)	£61,689	£666,890	£728,579
Balance Brought Forward at 1st Jan		£25,965	(£49,098)	(£23,133)	£580,092			
Balance carried forward at 31st Dec		£89,888	£12,332	£102,220	(£23,133)	£63,923	£61,430	£125,354

The statement of financial activities, above, shows the PCC had an overall surplus of £125,354 for 2024. In the Unrestricted (General) Fund a surplus of £63,923 was achieved compared to a surplus of £2,235 in 2023. The key driver for this has been the very generous donations and legacies that the PCC has received over the last year. The same can be said of North Reach and the Restricted Funds; a very generous donation has allowed the PCC to repay its outstanding loans, and we end the year debt-free on the project.

The final invoices for the build costs and the retention were paid as were the final professional fees. The reason these do not show in the expenditure is that these were accrued in the 2023 financial year. Hence the Restricted Funds surplus of £61,430 reflects the donations received.

Balance Sheet as of 31 December 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	Unrestricted Funds	Restricted Funds	Yr on Yr Variance
Fixed Assets								
Tangible Fixed Assets	8(a)	£15,914	-	£15,914	£22,076	(£2,829)	(£3,333)	(£6,162)
Investment Assets	8(b)	-	-	-	-	-	-	-
Total Fixed Assets		£15,914	-	£15,914	£22,076	(£2,829)	(£3,333)	(£6,162)
Current Assets								
Debtors and Prepayments	9	£9,604	£2,012	£11,616	£12,603	£1,718	(£2,704)	(£987)
Short Term Deposits		£26,000	£8,013	£34,013	£42,976	£26,000	(£34,963)	(£8,963)
Cash at Bank		£53,356	£5,407	£58,762	£16,176	£45,975	(£3,389)	£42,587
Petty Cash Float		£110	-	£110	£84	£26	-	£26
Total Current Assets		£89,069	£15,432	£104,501	£71,839	£73,719	(£41,056)	£32,663
Liabilities due within 1 year								
Creditors	10	£15,095	£3,100	£18,195	£62,423	(£6,967)	£51,194	£44,228
Loans for NorthReach		-	-	-	£625	-	£625	£625
Net Current Assets		£73,974	£12,332	£86,306	£8,791	£80,685	(£92,875)	(£12,190)
Liabilities due after 1 year								
Loans for NorthReach		-	-	-	£54,000	-	(£54,000)	(£54,000)
Total Net Assets		£89,888	£12,332	£102,220	(£23,133)	£80,685	(£146,875)	(£66,190)
Parish Funds								
Unrestricted Funds		£89,888		£89,888	£25,965	£63,923	-	£63,923
Restricted Funds			£12,332	£12,332	(£49,098)	-	£61,430	£61,430
Total Parish Funds		£89,888	£12,332	£102,220	(£23,133)	£63,923	£61,430	£125,354

The balance sheet of the PCC shows that it has net current assets of £86,306. There remains a small asset within the Restricted Funds for future capital projects. The Unrestricted Funds saw voluntary giving increase, which includes donations and legacies as well as regular giving through the Parish Giving Scheme. These some of the donations are held within Designated Funds for the Hall Maintenance and the Church roof which may need some work in the future. These will be moved to restricted Funds if the PCC believes that this would be the better way to protect these donations and not confuse with other General Funds.

At the year-end there was £8,013 of NorthReach working capital in the CBF and £5,407 in the current account.

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 £89,888. Of this total £31,875 is in Designated Funds for the Church Roof, Hall Maintenance, Audio Visual project and a small amount in the Eco-Chapel fund. The remainder represents cash and fixed assets.

The overall reserves of the PCC are therefore £102,220.

Notes to the Financial Statements

Year Ended 31 December 2024

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 £1,000 or less are written off when acquired.

Investments and fixed assets held for sale are valued at market value at 31 December.

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 2024	Total 2023	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
2a	Voluntary income							
	Planned giving							
	Donations	£64,617	-	£64,617	£56,843	£7,775	-	£7,775
	Tax recoverable	£17,953	£114	£18,067	£18,567	£3,097	(£3,597)	(£500)
	Collections at services	£7,434	-	£7,434	£6,930	£504	-	£504
	Donations & appeals	£17,103	£66,889	£83,992	£40,099	£10,791	£33,102	£43,893
	Legacies	£57,696	-	£57,696	£43,049	£54,696	(£40,049)	£14,647
		£164,802	£67,003	£231,805	£165,487	£76,862	(£10,543)	£66,318
2b	Activities for generating funds							
	Church hall	£48,707	-	£48,707	£36,397	£12,310	-	£12,310
	Fetes and Socials	£7,507	-	£7,507	£11,665	(£1,633)	(£2,525)	(£4,158)
		£56,214	-	£56,214	£48,062	£10,677	(£2,525)	£8,152
2c	Investment income							
	Interest	-	£1,877	£1,877	£8,980	-	(£7,102)	(£7,102)
		-	£1,877	£1,877	£8,980	-	(£7,102)	(£7,102)
2d	Income from church activities							
	Bookstall	£42	-	£42	-	£42	-	£42
	Parish magazine	£63	-	£63	£93	(£30)	-	(£30)
	Miscellaneous	£1,999	-	£1,999	£1,744	£255	-	£255
	Lunch club	£3,322	-	£3,322	£3,234	£88	-	£88
	Fees for weddings & funerals	£11,235	-	£11,235	£11,848	(£614)	-	(£614)
		£16,661	-	£16,661	£16,920	(£259)	-	(£259)
2e	Other Income							
	Insurance Claims	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total Income	£237,677	£68,880	£306,557	£239,448	£87,279	(£20,170)	£67,109

The income increased by £67,109 in the year. The most notable changes between 2024 and 2023 have occurred for the following reasons:

Unrestricted Funds:

- Regular planned giving, through the Parish Giving Scheme, increased a further £7,775 in 2024. A Stewardship campaign was held in the Autumn and there has been an increase in receipts through the PGS. Collections at services was relatively flat year on year.
- The tax recoverable through the gift aid scheme reduced by (£500). The figure includes £10,295 of accrued income. The deficit was due to fewer NorthReach donations that could be included within Gift Aid.
- Donations increased by £43,893 due to a one-off donation towards North Reach for which the PCC is extremely grateful.
- The church hall income increased due to Sunny Days utilising the hall on Monday and Tuesday evenings. It should be noted this will not recur in 2025 as the hall rent agreement has been re-negotiated.
- We received a number of legacies during the year which are available for General Funds which the PCC is careful to invest in the future of St John's.
- Fees for Weddings and Funerals were marginally lower.

Restricted Funds:

- With the NorthReach project ending during the year there was a general reduction in overall focus on fund-raising for this venture. The large donation aside enough money was raised to cover maintenance.

- Interest rates on savings have begun to slide with the lowering interest rates outlook. That said there needs to be a re-balance of funds between the current account and the CBF to make as much use of what is currently available.

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 £661,638 lower than in 2023.

Note	Narrative	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023	Year on Year Variance		
						Unrestricted Funds	Restricted Funds	Total
3a	Charitable activities							
	Donations	£5,620	-	£5,620	-	(£5,620)	-	(£5,620)
	Appeals	-	£3,925	£3,925	£1,548	-	(£2,377)	(£2,377)
		£5,620	£3,925	£9,545	£1,548	(£5,620)	(£2,377)	(£7,997)
3b	Church activities							
	Ministry							
	Parish share	£86,355	-	£86,355	£79,959	(£6,397)	-	(£6,397)
	Clergy expenses	£1,376	-	£1,376	£1,487	£111	-	£111
	Church running costs	£19,677	-	£19,677	£13,759	(£5,918)	-	(£5,918)
	Church major repairs	-	-	-	-	-	-	-
	Northreach	-	£192	£192	£689,625	-	£689,433	£689,433
	Upkeep of services	£2,319	-	£2,319	£2,217	(£102)	-	(£102)
	Organist	£2,728	-	£2,728	£600	(£2,128)	-	(£2,128)
	Church hall running costs	£30,516	£3,333	£33,848	£26,222	(£7,631)	£5	(£7,627)
	Bookshop	£49	-	£49	-	(£49)	-	(£49)
	Fees for weddings and funerals	£4,744	-	£4,744	£5,365	£621	-	£621
	Miscellaneous	£808	-	£808	£425	(£383)	-	(£383)
	AV Fund	£254	-	£254	£904	£650	-	£650
	Lunch club	£3,480	-	£3,480	£3,533	£53	-	£53
	Administration	£14,631	-	£14,631	£14,813	£182	-	£182
	Bank Charges	£342	-	£342	£376	£34	-	£34
		£167,279	£3,525	£170,804	£839,285	(£20,957)	£689,438	£668,481
3c	Fund raising costs							
	Socials & NorthReach	£854	-	£854	£2,019	£1,165	-	£1,165
	Total Expenditure	£173,754	£7,450	£181,203	£842,852	(£25,412)	£687,061	£661,649

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

Unrestricted Funds:

- The overall expenditure increased by (£25,412) in the year.
- The Charitable donations include the prior year Tithe as this fell into the start of the year from 2023.
- The Share increased by (£6,397) +8% and we continue to pay the share as early as possible in the month.
- The higher running costs of the Church reflects its increased use. At present, there is still issues with the billing of the new gas and electric meters in the Church and the upkeep costs include a considerable accrual in respect of electricity used.
- As noted above there was a small decrease in the number of funerals in the year.

Restricted Funds

- The costs of the Northreach Project were all accrued into the 2023 year so the payment of invoices in the year is not reflected in these accounts.
- The Church Hall running costs are depreciation on the Office and Store which has now been fully expensed to the I&E.

4. Grants

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

The funds allocated for 2024 are £3,000.

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Overseas Missionary Societies						
Leprosy Mission	£500	£500	-	£1,000	£760	£760
La Vie Campesina	-	-	£938	-	-	-
World Vision	-	-	-	-	£760	-
	£500	£500	£938	£1,000	£1,520	£1,520
Home Missionary Societies						
Routes to Roots	£500	£500	£1,000	£1,000	£760	£760
Mission to Seafarers	-	-	£1,000	-	£760	£760
Poole Food Bank	-	-	-	£1,000	-	-
Church Urban Fund	-	-	-	-	£760	-
Mission Aviation Fellowship	-	-	-	-	£760	-
Poole Missional Communities	-	-	-	-	£760	£760
	£500	£500	£2,000	£2,000	£3,800	£3,800
Secular Charities						
The Woodland Trust	£500	£500	£1,000	-	-	-
Water Aid	£500	-	£1,000	-	-	-
Dorset Wildlife Trust	£500	-	-	£1,000	-	-
Broadstone Stepping Stones	£500	-	-	-	-	-
Forest Holme	-	£500	£1,000	-	£760	-
rainforest	-	£500	-	-	-	-
MND	-	£500	-	-	-	-
MIND	-	-	-	£1,000	£760	£760
Dorset Air Ambulance	-	-	-	£1,000	-	-
Julia's House	-	-	-	-	£760	£760
Cancer Research UK	-	-	-	-	-	£760
	£2,000	£2,000	£3,000	£3,000	£2,280	£2,280
	£3,000	£3,000	£5,938	£6,000	£7,600	£7,600
General Fund	£3,000	£3,000	£5,938	£3,000	£2,280	£2,280
Hillbourne Trust	-	-	-	£3,000	£5,320	£5,320

5. Major repairs in Church

There were no major repairs undertaken in Church in 2024.

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 £19,622 which was an increase of £975 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 for the organist and incurred £2,729 in the year.

There remains a small HMRC debtor, arising from tax credits.

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 £
Cost					
At 1st Jan	£24,391	£66,751	£4,999	-	£96,141
Additions / (Disposals)	-	-	-	-	-
At 31st Dec	£24,391	£66,751	£4,999	-	£96,141
Depreciation					
At 1st Jan	£9,555	£63,418	£1,092	-	£74,065
2024 Change	£1,737	£3,333	£1,092	-	£6,162
At 31st Dec	£11,292	£66,751	£2,184	-	£80,227
Net Book Value					
As at 1st Jan	£14,836	£3,333	£3,907	-	£22,076
As at 31st Dec	£13,099	-	£2,815	-	£15,914

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 have been depreciated over the estimated useful economic life and they have, as of 2024, been fully expensed to the P&L.

There were no additions to the Fixed Assets in 2024.

The assets currently being depreciated include the new hall floor which was added in 2023 - £15,114 – and will be depreciated over 15 years. Other 2023 additions included the audio-visual equipment purchased for NorthReach and the Church - £4,309 – and depreciated over 5 years. The new computers in the office are also included - £690 – and depreciated over 3 years.

10. Debtors

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

	Unrestricted £	Restricted £	2024 Total £	2023 Total £	Unrestricted Funds £	Restricted Funds £	Total Yr on Yr £
Income Tax recoverable	£8,687	£1,608	£10,295	£10,792	£2,048	(£2,545)	(£497)
Sunny Days - December Hall Hire	-	-	-	-	-	-	-
Prepayment - BCP Trade Waste	£200	-	£200	£186	£14	-	£14
Prepayment - Licences	£394	-	£394	£374	£20	-	£20
Prepayment - HMRC	£323	-	£323	£323	-	-	-
Other - Funeral	-	-	-	£364	(£364)	-	(£364)
Accrued Income	-	£404	£404	£564	-	(£160)	(£160)
Total	£9,604	£2,012	£11,616	£12,603	£1,718	(£2,705)	(£987)

The reasons for the changes in debtors are:

- The income tax recoverable has increased due to the late submission of the Gift Aid forms.
- The accrued income is the interest for the 4th quarter in the CBF which is paid in January.

11. Creditors

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

	Unrestricted	Restricted	2024 Total	2023 Total	Unrestricted Funds	Restricted Funds	Total Yr on Yr
	£	£	£	£	£	£	£
Accrued Utilities	£9,743	£3,100	£12,843	£7,876	£4,967	-	£4,967
Receipts in advance - Weddings and Funerals	£140	-	£140	£1,136	(£996)	-	(£996)
Other - Charity Tithe	£1,000	-	£1,000	£500	£500	-	£500
Other - North Reach	-	-	-	£50,587	-	(£50,587)	(£50,587)
Other - Diocese Fees	£3,698	-	£3,698	£79	£3,619	-	£3,619
Other - Organist	-	-	-	£35	(£35)	-	(£35)
Other - Audit Fees	£475	-	£475	£475	-	-	-
Other - Admin Fees	£40	-	£40	£1,736	(£1,088)	(£608)	(£1,696)
Total	£15,095	£3,100	£18,195	£62,423	£6,967	(£51,194)	(£44,228)

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 PCC aim for this to be resolved in 2025.
- The Diocese fees are the Parochial Fees associated with Funerals and Weddings.
- The charity tithe is for the charity rainforest and to Broadstone Stepping Stones.
- All remaining costs for NorthReach and includes the final build costs and the professional fees were paid in the year.
- The admin fees relate to appeals and designated funds.

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	£21,079	£198,355	£161,420	-	£58,014
Hall Maintenance Fund	-	£11,000	£5,142	-	£5,858
Church Roof	-	£25,000	-	-	£25,000
Technology Fund	£4,686	-	£3,701	-	£985
Organ Fund	-	£1,392	£1,392	-	-
Eco-Chapel	£90	-	£10	-	£80
Sunday Lunches	£110	£3,322	£3,480	-	(£48)
Total Unrestricted Funds	£25,965	£239,069	£175,146	-	£89,888
Restricted Funds					
Refurbishment Fund	£461	-	-	-	£461
NorthReach Fund	(£53,146)	£64,858	£192	-	£11,520
Office & Store	£3,333	-	£3,333	-	(£0)
Garden and Equipment	£257	-	-	-	£257
Charitable Appeals	(£4)	£2,630	£2,533	-	£94
Total restricted Fund	(£49,098)	£67,488	£6,058	-	£12,332
Total All Funds	(£23,133)	£306,557	£181,203	-	£102,220

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 totals £47,613 being the cash, bank and short-term deposits held in the unrestricted funds at the end of the year (that has not been designated for specific use).

The NorthReach fund is no longer in deficit with the loan having been repaid. The balance below reflects actual cash after all costs.

	Fixed Assets	Investments	Debtors	Creditors	Cash & Bank	Total
	£	£	£	£	£	£
Unrestricted Funds						
General Fund	£15,914	-	£9,604	£15,095	£47,591	£58,014
Hall Maintenance Fund					£5,858	£5,858
Church Roof					£25,000	£25,000
Technology Fund					£985	£985
Organ Fund					-	-
Eco-Chapel					£80	£80
Sunday Lunches					(£48)	(£48)
Total Unrestricted Funds	£15,914	-	£9,604	£15,095	£79,465	£89,888
Restricted Funds						
Refurbishment Fund					£461	£461
NorthReach Fund	-		£2,012	£3,100	£12,609	£11,520
Office & Store					-	-
Garden and Equipment					£257	£257
Charitable Appeals				-	£94	£94
Total restricted Fund	-	-	£2,012	£3,100	£13,420	£12,332
Total All Funds	£15,914	-	£11,616	£18,195	£92,886	£102,220

27th May 2025

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 31st December 2024

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... 27/5/2025.....

Sue Wintle ACIE
Association of Charity Independent Examiners
27 Bascott Road
Bournemouth
Dorset BH11 8RJ