

PARKSTONE CHURCH

England & Wales · Charity number 1180985

Details

Status Registered

Legal form CIO

Registered 2018-12-04

Register [View on the Charity Commission register](#)

Contact

Address Parkstone Evangelical Free Church
337 Ringwood Road
Poole
BH12 3JN

Phone 01202922940

Email admin@parkstonechurch.com

Website www.parkstonechurch.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN PARKSTONE, POOLE, DORSET AND THE SURROUNDING NEIGHBOURHOOD; AND SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CIO FROM TIME TO TIME.

Activities: Running a church

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,921	£57,292	-	-
2024-12-31	£43,357	£25,919	-	-
2023-12-31	£38,587	£27,012	-	-
2022-12-31	£41,515	£33,633	-	-
2021-12-31	£30,274	£33,941	-	-
2020-12-31	£33,833	£40,156	-	-

Trustees

Name	Role	Appointed
Jack Christopher	Chair	2022-09-25
David Ham		2023-07-09
John Christopher		2022-09-25

PARKSTONE CHURCH

England & Wales - Charity number 1180985

Accounts

Charity Registration Number 1180985

PARKSTONE CHURCH CIO

ACCOUNTS

For the Year ended 31st December 2025

337 Ringwood Road
Parkstone
Poole
BH12 3JN

PARKSTONE CHURCH CIO
For the Year ended 31st December 2025
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Parkstone Church CIO

Reference and Administrative Details

Trustees

Mr Ron Barnett
Mr Jack Christopher
Mr John Christopher
Mr David Ham

Principal Office

337 Ringwood Road
Parkstone
Poole
BH12 3JN

Charity Registration Number

1180985

Gift Aid Registration

XN5096

Independent Examiner

Mrs Sue Wintle
27 Bascott Road
Bournemouth
BH11 8JR

Parkstone Church CIO
Statement of Trustees' Responsibilities
For the Year ended 31st December 2025

The Trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

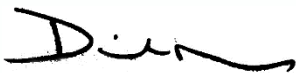
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on
And signed on its behalf



Mr D Ham
Trustee

Parkstone Church CIO
Independent Examiner's Report to the Trustees of Parkstone Church CIO

I report on the accounts of Parkstone Church CIO for the year ended 31st December 2025, which are set out on pages 4-10

Respective responsibilities of the trustees and examiner

The trustee's are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act: and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met: 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 Wintle FMAAT

Parkstone Church CIO
Statement of Financial Activities
For the Year ended 31st December 2025

		2025	2024
		Unrestricted	Unrestricted
Receipts	Ref	Funds	Funds
Income from		£	£
Regular Giving & Collections		24,926	28,799
Little Saints		-	33
Rental Income		1,120	-
Mans Rental Income		14,875	14,525
Total Income	1	<u><u>40,921</u></u>	<u><u>43,357</u></u>
 Payments on			
Administration	2	9,207	3,879
Building Costs	3	41,985	9,997
Church Expenses	4	640	4,083
Development	5	516	1,740
Evangelism	6	2,544	3,000
Payroll	7	2,400	3,220
Total Payments	8	<u><u>57,292</u></u>	<u><u>25,919</u></u>
 Net Income/(Expenditure)		<u><u>(16,371)</u></u>	<u><u>17,438</u></u>

Parkstone Church CIO
Statement of Assets and Liabilities
For the Year ended 31st December 2025

	2025	2024
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Fixed Assets		
Church Manse	846,000	146,298
Church Premises	<u>1,674,000</u>	<u>514,538</u>
	<u><u>2,520,000</u></u>	<u><u>660,836</u></u>
 Cash at Bank and In Hand		
NatWest Account	<u>32,742</u>	<u>49,113</u>
 Assets	<u><u>2,552,742</u></u>	<u><u>709,949</u></u>

Note

The properites were revalued in June 2025, by Blakes Surveyors

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2025

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Parkstone Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

This represents the total value of all donated income and any other income receivable by the charity. This is accounted for on a receivable basis. Legacies are accounted for only when there is both the certainty of receipt and the ability to provide an accurate valuation.

Expenditure

Resources are mostly expended on grants to individuals and organisations as approved by the trustees during trustee meetings.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant Provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2025

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation or Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Tangible Fixed Assets are stated at their cost value and revaluations noted on the Statement of Assets and Liabilities on Page 5

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2025

Recognition and Measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset.

Fair Value Measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Commitments

At 31st December 2025 there were no outstanding capital commitments

At 31st December 2025 there were no contract commitments outstanding.

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2025

		2025	2024
	Ref	Unrestricted Funds £	Unrestricted Funds £
Income & Endowments from			
Donations & Legacies			
Little Saints		-	33
Manse Rental Income		14,875	14,525
Regular Giving & Collections	1	24,926	28,799
Rental Income		1,120	-
		<u>40,921</u>	<u>43,357</u>
Payments on Charitable Activities			
Administration			
Accountant		135	130
Bookkeeping		660	667
IT		60	1,023
Legal Fees		5,495	26
Licences		321	763
Office Expenses		54	92
Subscriptions & Dues		1,813	545
Telephone & Internet		669	633
	2	<u>9,207</u>	<u>3,879</u>
Building Costs			
Cleaning		135	190
Council Tax		56	-
Electricity		2,638	3,391
Gas		1,759	2,996
Insurance Church		1,839	1,540
Insurance Manse		1,252	1,059
Repairs & Maintenance Church		26,568	194
Repairs & Maintenance Manse		7,605	498
Water		133	129
	3	<u>41,985</u>	<u>9,997</u>
Church Service Expenses			
Evangelism		-	488
Hospitality		640	1,610
Ministry		-	256
Service Costs		-	147
Speakers		-	1,500
Tuck Shop		-	82
	4	<u>640</u>	<u>4,083</u>

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2025

		2025	2024
	Ref	Unrestricted Funds £	Unrestricted Funds £
Income & Endowments from			
Donations & Legacies			
Little Saints		-	33
Manse Rental Income		14,875	14,525
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Hospitality		640	1,610
Ministry		-	256
Service Costs		-	147
Speakers		-	1,500
Tuck Shop		-	82
	4	<u><u>640</u></u>	<u><u>4,083</u></u>

Parkstone Church CIO Receipts and Payments Accounts For the Year ended 31st December 2025			
Payments on Charitable Activities Continued		2025	2024
	Ref	Unrestricted	Unrestricted
		£	£
Development			
Music	5	516	1,740
Evangelism			
India Project		636	750
Kolkata		636	750
Philip Lock		636	750
Spanish Gospel Mission		636	750
	6	2,544	3,000
Payroll			
Administrator		-	900
Janitor		2,400	2,320
	7	2,400	3,220
Training			
Total Payments	8	57,292	25,919

PARKSTONE CHURCH

England & Wales - Charity number 1180985

Accounts

Charity Registration Number 1180985

PARKSTONE CHURCH CIO

ACCOUNTS

For the Year ended 31st December 2024

337 Ringwood Road
Parkstone
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PARKSTONE CHURCH CIO

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Parkstone Church CIO

Reference and Administrative Details

Trustees	Mr Ron Barnett Mr Jack Christopher Mr John Christopher Mr David Ham Mr Geoff D Lock (resigned 11.10.2024)
Principal Office	337 Ringwood Road Parkstone Poole BH12 3JN
Charity Registration Number	1180985
Gift Aid Registration	XN5096
Independent Examiner	Mrs Sue Wintle 27 Bascott Road Bournemouth BH11 8JR

Parkstone Church CIO
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on
And signed on its behalf



Mr D Ham
Trustee

Parkstone Church CIO
Independent Examiner's Report to the Trustees of Parkstone Church CIO

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- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

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Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act: and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met: 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 Wintle FMAAT

Parkstone Church CIO
Statement of Financial Activities
For the Year ended 31st December 2024

		2024	2023
Receipts	Ref	Unrestricted Funds	Unrestricted Funds
Income and Endowments from		£	£
Regular Giving & Collections		28,799	31,807
Tuck Shop		33	-
Mans Rental Income		14,525	6,780
	1	43,357	38,587
Payments on			
Administration	2	3,879	7,269
Building Costs	3	9,997	13,060
Church Expenses	4	4,083	1,055
Development	5	1,740	-
Evangelism	6	3,000	3,344
Payroll	7	3,220	2,160
Training	8	-	124
Total Payments	9	25,919	27,012
Net Income/(Expenditure)		17,438	11,575
Total Funds Brought forward		692,511	680,936
Total Funds carried forward	10	709,949	692,511

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2024

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

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Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

This represents the total value of all donated income and any other income receivable by the charity. This is accounted for on a receivable basis. Legacies are accounted for only when there is both the certainty of receipt and the ability to provide an accurate valuation.

Expenditure

Resources are mostly expended on grants to individuals and organisations as approved by the trustees during trustee meetings.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant Provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2024

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation or Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Tangible Fixed Assets are depreciation over their estimated useful life, so as to write off their cost less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Manse n/a

Church n/a

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2024

Recognition and Measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset.

Fair Value Measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Commitments

At 31st December 2024 there were no outstanding capital commitments

At 31st December 2024 there were no contract commitments outstanding.

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2024

		2024	2023
		Unrestricted	Unrestricted
	Ref	Funds	Funds
		£	£
Income & Endowments from			
Donations & Legacies			
Regular Giving & Collections	1	28,799	31,807
Little Saints		33	-
Manse Rental Income		14,525	6,780
		<u>43,357</u>	<u>38,587</u>
Payments on Charitable Activities			
Administration			
Accountant		130	125
Bookkeeping		667	600
Gratuity		-	3,210
IT		1,023	48
Legal Fees		26	600
Licences		763	436
Office Expenses		92	147
Subscriptions & Dues		545	1,512
Telephone & Internet		633	591
	2	<u>3,879</u>	<u>7,269</u>
Building Costs			
Cleaning		190	-
Council Tax		-	857
Electricity		3,391	2,655
Gas		2,996	701
Insurance Church		1,540	1,373
Insurance Manse		1,059	521
Repairs & Maintenance Church		194	3,996
Repairs & Maintenance Manse		498	2,831
Water		129	126
	3	<u>9,997</u>	<u>13,060</u>
Church Service Expenses			
Evangelism		488	167
Hospitality		1,610	340
Ministry		256	380
Outreach		-	168
Service Costs		147	-
Speakers		1,500	-
Tuck Shop		82	-
	4	<u>4,083</u>	<u>1,055</u>

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2024

Payments on Charitable Activities Continued	Ref	2024	2023
		Unrestricted	Unrestricted
		£	£
Development			
Music	5	<u>1,740</u>	<u>-</u>
Evangelism			
India Project		750	836
Kolkata		750	836
Philip Lock		750	836
Spanish Gospel Mission		750	836
Tearfund		-	-
	6	<u>3,000</u>	<u>3,344</u>
Payroll			
Administrator		900	-
Janitor		2,320	2,160
	7	<u>3,220</u>	<u>2,160</u>
Training			
Training		-	124
	8	<u>-</u>	<u>124</u>
Total Payments	9	<u>25,919</u>	<u>27,012</u>

Parkstone Church CIO
Balance Sheet
For the Year ended 31st December 2024

	2024	2023
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Fixed Assets		
Church Manse	146,298	146,298
Church Premises	514,538	514,538
	<u>660,836</u>	<u>660,836</u>
 Cash at Bank and In Hand		
NatWest Account	<u>49,113</u>	<u>31,675</u>
 Assets	<u>709,949</u>	<u>692,511</u>
 Unrestricted Funds	<u>709,949</u>	<u>692,511</u>

PARKSTONE CHURCH

England & Wales - Charity number 1180985

Accounts

Charity Registration Number 1180985

PARKSTONE CHURCH CIO

ACCOUNTS

For the Year ended 31st December 2023

337 Ringwood Road
Parkstone
Poole
BH12 3JN

PARKSTONE CHURCH CIO

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Parkstone Church CIO

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on
And signed on its behalf



Mr G Lock
Trustee

Parkstone Church CIO

Reference and Administrative Details

Trustees

Mr Ron Barnett
Mr Jack Christopher
Mr John Christopher
Mr David Ham (Appointed 09.07.23)
Mr Geoff D Lock
Mr Simon Patterson (Resigned 31st July 2023)

Principal Office

337 Ringwood Road
Parkstone
Poole
BH12 3JN

Charity Registration Number

1180985

Gift Aid Registration

XN5096

Independent Examiner

Mrs Sue Wintle
27 Bascott Road
Bournemouth
BH11 8JR

Parkstone Church CIO
Independent Examiner's Report to the Trustees of Parkstone Church CIO

I report on the accounts of Parkstone Church CIO for the year ended 31st December 2023, which are set out on pages 4-10

Respective responsibilities of the trustees and examiner

The trustee's are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- 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 comparrison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act: and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met: 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 Wintle FMAAT

Parkstone Church CIO
Statement of Financial Activities
For the Year ended 31st December 2023

		2023	2022
Receipts	Ref	Unrestricted Funds	Unrestricted Funds
Income and Endowments from		£	£
Regular Giving & Collections		31,807	41,515
Mans Rental Income		6,780	-
	1	<u>38,587</u>	<u>41,515</u>
 Payments on			
Administration	2	7,269	5,957
Building Costs	3	13,060	15,084
Church Expenses	4	1,055	1,397
Development	5	-	4,262
Evangelism	6	3,344	4,606
Payroll	7	2,160	2,130
Training	8	124	197
Total Payments	9	<u>27,012</u>	<u>33,633</u>
 Net Income/(Expenditure)		11,575	7,882
 Total Funds Brought forward		680,936	673,054
 Total Funds carried forward	10	<u><u>692,511</u></u>	<u><u>680,936</u></u>

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2023

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Parkstone Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

This represents the total value of all donated income and any other income receivable by the charity. This is accounted for on a receivable basis. Legacies are accounted for only when there is both the certainty of receipt and the ability to provide an accurate valuation.

Expenditure

Resources are mostly expended on grants to individuals and organisations as approved by the trustees during trustee meetings.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant Provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2023

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation or Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Tangible Fixed Assets are depreciated over their estimated useful life, so as to write off their cost less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Manse n/a

Church n/a

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2023

Recognition and Measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset.

Fair Value Measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Commitments

At 31st December 2023 there were no outstanding capital commitments

At 31st December 2023 there were no contract commitments outstanding.

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2023

		2023	2022
	Ref	Unrestricted Funds £	Unrestricted Funds £
Income & Endowments from			
Donations & Legacies			
Regular Giving & Collections	1	31,807	41,515
Manse Rental Income		6,780	-
		<u>38,587</u>	<u>41,515</u>
Payments on Charitable Activities			
Administration			
Accountant		125	125
Bookkeeping		600	600
Gratuity		3,210	-
IT		48	1,601
Legal Fees		600	890
Licences		436	567
Office Expenses		147	81
Subscriptions & Dues		1,512	1,576
Telephone & Internet		591	517
	2	<u>7,269</u>	<u>5,957</u>
Building Costs			
Council Tax		857	674
Electricity		2,655	2,400
Gas		701	868
Insurance Church		1,373	1,263
Insurance Manse		521	452
Repairs & Maintenance Church		3,996	8,368
Repairs & Maintenance Manse		2,831	975
Water		126	85
	3	<u>13,060</u>	<u>15,084</u>
Church Service Expenses			
Evangelism		167	300
Hospitality		340	484
Ministry		380	48
Outreach		168	97
Service Costs		-	419
Speakers		-	50
	4	<u>1,055</u>	<u>1,397</u>
Development			
Music	5	<u>-</u>	<u>4,262</u>

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2023

Payments on Charitable Activities Continued	Ref	2023	2022
		Unrestricted	Unrestricted
		£	£
Evangelism			
India Project		836	976
Kolkata		836	976
Philip Lock		836	976
Spanish Gospel Mission		836	976
Tearfund		-	700
	6	3,344	4,606
Payroll			
Janitor	7	2,160	2,130
Training			
Books & Publications		-	97
Training		124	100
	8	124	197
Total Payments	9	27,012	33,633

Parkstone Church CIO
Balance Sheet
For the Year ended 31st December 2023

	2023	2022
	Unrestricted	Unrestricted
	Funds	Funds
	£	£
Fixed Assets		
Church Manse	146,298	146,298
Church Premises	<u>514,538</u>	<u>514,538</u>
	<u>660,836</u>	<u>660,836</u>
 Cash at Bank and In Hand		
NatWest Account	<u>31,675</u>	<u>20,100</u>
 Assets	<u>692,511</u>	<u>680,936</u>
 Unrestricted Funds	<u>692,511</u>	<u>680,936</u>

PARKSTONE CHURCH

England & Wales - Charity number 1180985

Accounts

Charity Registration Number 1180985

PARKSTONE CHURCH CIO

ACCOUNTS

For the Year ended 31st December 2022

337 Ringwood Road
Parkstone
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BH12 3JN

PARKSTONE CHURCH CIO

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Statement of Financial Activities	8-10

Parkstone Church CIO

Reference and Administrative Details

Trustees	Mr R Barnett Mr G D Lock Mr S Patterson
Principal Office	337 Ringwood Road Parkstone Poole BH12 3JN
Charity Registration Number	1180985
Gift Aid Registration	XN5096
Independent Examiner	Mrs Sue Wintle 27 Bascott Road Bournemouth BH11 8JR

Parkstone Church CIO
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and applications of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on
And signed on its behalf

A handwritten signature in black ink, appearing to be 'G Lock', written over the text 'And signed on its behalf'.

Mr G Lock
Trustee

Parkstone Church CIO
Independent Examiner's Report to the Trustees of Parkstone Church CIO

I report on the accounts of Parkstone Church CIO for the year ended 31st December 2022, which are set out on pages 4-10

Respective responsibilities of the trustees and examiner

The trustee's are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act: and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met: 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 Wintle FMAAT

Parkstone Church CIO
Statement of Financial Activities
For the Year ended 31st December 2022

		2022	2021
		Unrestricted	Unrestricted
Receipts	Ref	Funds	Funds
Income and Endowments from		£	£
Regular Giving & Collections	1	41,515	30,274
Payments on			
Administration	2	5,957	4,819
Building Costs	3	15,084	7,193
Church Expenses	4	1,397	531
Development	5	4,262	200
Evangelism	6	4,606	4,145
Payroll	7	2,130	15,612
Training	8	197	1,442
Total Payments	9	33,633	33,942
Net Income/(Expenditure)		7,882	(3,668)
Total Funds Brought forward		673,053	676,721
Total Funds carried forward		680,935	673,053

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2022

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Parkstone Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

This represents the total value of all donated income and any other income receivable by the charity. This is accounted for on a receivable basis. Legacies are accounted for only when there is both the certainty of receipt and the ability to provide an accurate valuation.

Expenditure

Resources are mostly expended on grants to individuals and organisations as approved by the trustees during trustee meetings.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant Provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2022

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation or Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Tangible Fixed Assets are depreciated over their estimated useful life, so as to write off their cost less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Manse n/a

Church n/a

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2022

Recognition and Measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset.

Fair Value Measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Commitments

At 31st December 2022 there were no outstanding capital commitments

At 31st December 2022 there were no contract commitments outstanding.

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2022

		2022	2021
	Ref	Unrestricted Funds £	Unrestricted Funds £
Income & Endowments from			
Donations & Legacies			
Regular Giving & Collections	1	41,515	30,274
 Payments on Charitable Activities			
Administration			
Accountant		125	125
Bookkeeping		600	600
IT		1,601	1,513
Legal		890	-
Licences		567	381
Office Expenses		81	44
Subscriptions & Dues		1,576	1,787
Telephone & Internet		517	369
	2	5,957	4,819
 Building Costs			
Cleaning		-	85
Council Tax		674	1,871
Electricity		2,400	2,400
Gas		867	891
Insurance Church		1,263	1,112
Insurance Manse		452	374
Repairs & Maintenance Church		8,368	378
Repairs & Maintenance Manse		975	-
Water		85	82
	3	15,084	7,193
 Church Service Expenses			
Evangelism		300	-
Ministry		48	100
Outreach		97	267
Hospitality		484	44
Service Costs		418	120
Speakers		50	-
	4	1,397	531
 Development			
Music	5	4,262	200

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2022

Payments on Charitable Activities Continued	Ref	2022	2021
		Unrestricted	Unrestricted
		£	£
Evangelism			
India Project		977	1,787
Kolkata		976	786
Philip Lock		977	786
Spanish Gospel Mission		976	786
Tearfund		700	-
	6	4,606	4,145
Payroll			
Janitor		2,130	2,040
Pastor's Stipend		-	13,136
Pension Cost		-	436
	7	2,130	15,612
Training			
Books & Publications		97	57
Seminars & Accommodation		100	1,385
	8	197	1,442
Total Payments	9	33,633	33,942

Parkstone Church CIO
Balance Sheet
For the Year ended 31st December 2022

	2022	2021
	Unrestricted	Unrestricted
	Funds	Funds
Fixed Assets	£	£
Church Manse	146,298	146,298
Church Premises	514,538	514,538
	<u>660,836</u>	<u>660,836</u>
 Cash at Bank and In Hand		
NatWest Account	<u>20,099</u>	<u>12,217</u>
 Assets	<u>680,935</u>	<u>673,053</u>
 Unrestricted Funds	<u>680,935</u>	<u>673,053</u>

PARKSTONE CHURCH

England & Wales - Charity number 1180985

Accounts

Parkstone

CHURCH

Annual Trustees' Report

For Parkstone Church CIO

1st January – 31st December 2021

Administrative Information

Trustees	Ronald Barnet Geoffrey Lock (Treasurer) Simon Patterson (Chair)
Principle Office	337 Ringwood Road, Poole, Bournemouth, Christchurch and Poole. BH12 3JN
Charity Commission Number	1180985
Bank	NatWest 7 West Borough, Wimborne. BH21 1PR
Bookkeeper	Ann Mace
Accountant	Sue Wintle
Website	http://www.parkstonechurch.com

Objectives

The objectives of Parkstone Church, as recorded in our constitution, can be summarised as the advancement of the Christian faith in accordance with the Basis of Faith and such other charitable purposes as shall, in the opinion of the trustees, put into practice the Christian faith in accordance with the Basis of Faith.

Leadership, Officers and Members

Parkstone Church CIO is led by Trustees who take responsibility for the general running of the charity whilst at the same time delegating various responsibilities to qualified volunteers within the church membership or to professionals outside of the church. The Charity trustees of Parkstone Church are also Elders and so their discussions and oversight are of a pastoral nature as well as organisational.

Throughout 2021, the Trustees met to discuss aspects of church life and function. Due to transitions made during Covid pandemic, many of these meetings were held online during 2021. In the latter part of the year, face-to-face Trustees meetings were resumed.

Throughout 2021, the trustees were Ron Barnett, Geoff Lock and Simon Patterson. The most significant change in leadership during the year was the transition of Simon's role from full-time, paid Pastor to voluntary and honorary Pastor. This change was agreed unanimously by the elders and was brought about due to predicted financial constraints.

The Trustee-Elders are assisted in their roles by Deacons, who each take responsibility of one practical area of church life. The Deacons during 2020 were Joy Christopher (Music); David Ham (Buildings). Safeguarding is led by Geoffrey Lock (Elder) assisted by Sally Tagg (Deacon) and Zoey Render. Health and Safety being jointly the responsibility of the Trustee-Elders.

The membership at the close of 2021 was 26. This membership consists of Christians from diverse nations and social backgrounds, who have committed to the work of the church. Responsibility for all decisions made lies with the Trustees. However, significant issues are first discussed with the membership wherever possible. The change in role for the Pastor also brought about opportunity for the development and strengthening of several Teams to serve in various aspects of church life under the general oversight of the trustees. The teams in existence at the close of 2021 were: Administration, Buildings, Hospitality, IT, Little Saints, and Music.

Sundays Gatherings and Midweek Meetings

The advancement of the Christian faith was carried out in part with online videos and meetings due to Covid regulations for the early part of 2021. In-person Sunday Gatherings began in April, after careful Risk Assessments by the Trustees to ensure both the safety of the congregation and the adherence to government guidance. Live-streams accompanied our in-person gatherings to ensure that access to public worship was available to as many as possible.

The relaxation of Covid restrictions meant that plans could be made in late 2021 for in-person midweek meetings (Gospel Communities) to resume in 2022. Until that time, Wednesday zoom meetings were used for bible study, prayer, fellowship as well as Members' Meetings.

Little Saints was able to resume provision of bible classes during the Sunday sermons for children aged 3+ from September 2021. We have been blessed with an increasing number of children, with a current maximum of 13, and an average of 8.

Buildings

After the major renovation project of the Main building was completed in 2020, the newly refurbished facilities were used throughout 2021. All meetings and equipment were gradually transferred from the hall and installed in the main building. These were cleaned on a weekly basis by a part-time janitor. Many jobs were carried out by the Buildings Team to fine-tune the function of the newly renovated building.

The Hall was made available for use by non-Church members and groups in late 2021. A new online booking system and more explicit expectations of acceptable donations meant that the Trustees could start to plan to

Mission, Evangelism and Culture

Outreach efforts were refocused in early 2021 with a digital emphasis as members were encouraged to take the world's newly found IT fluence as an opportunity to share the Christian Faith with their friends and relatives.

We were able to hold an in-person but carefully risk assessed Carol service for Christmas which provided a significant opportunity for the invitation of local residents as well as friends and family to celebrate Christmas together.

Similar to previous years, we were able to act as a Drop-Off point for Operation Christmas Child shoeboxes. This role has continued for a number of years and is one of our most utilised services by the local community.

The church also continues to support four missionaries working abroad and has an ongoing affiliation with the Fellowship of Independent Evangelical Churches which seeks to support, strengthen and plant gospel churches throughout the UK.

Plans for 2022

- To establish Little Saints Friday – a youth group for children connected to the church in school years 5, 6, 7 and 8.
- Conduct baptisms
- Continued work to improve the facilities in the main building, especially heating.
- Increasing the availability of the Hall for use by non-Church members and groups.
- Training of new elders.
- Invest in new equipment
- Reinstate church lunches, overseen by the Hospitality Team
- Establish a regular Ministry Planning Meeting.

We give thanks to Almighty God for preserving Parkstone Church as a place of worship and service for His Name throughout 2021.

Charity Registration Number 1180985

PARKSTONE CHURCH CIO

ACCOUNTS

For the Year ended 31st December 2021

337 Ringwood Road
Parkstone
Poole
BH12 3JN

PARKSTONE CHURCH CIO

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Parkstone Church CIO

Reference and Administrative Details

Trustees	Mr R Barnett Mr G D Lock Mr S Patterson
Principal Office	337 Ringwood Road Parkstone Poole BH12 3JN
Charity Registration Number	1180985
Gift Aid Registration	XN5096
Independent Examiner	Mrs Sue Wintle 27 Bascott Road Bournemouth BH11 8JR

Parkstone Church CIO
Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Report) Regulations and the provisions of the reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on
And signed on its behalf

Mr G Lock
Trustee

Parkstone Church CIO
Independent Examiner's Report to the Trustees of Parkstone Church CIO

I report on the accounts of Parkstone Church CIO for the year ended 31st December 2021, which are set out on pages 4-10

Respective responsibilities of the trustees and examiner

The trustee's are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act: and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met: 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 Wintle FMAAT

Parkstone Church CIO
Statement of Financial Activities
For the Year ended 31st December 2021

		2021	2020
		Unrestricted	Unrestricted
Receipts	Ref	Funds	Funds
Income and Endowments from		£	
Regular Giving & Collections	1	30,274	33,833
Payments on			
Administration	2	4,818	2,551
Building Costs	3	7,193	10,074
Church Expenses	4	531	511
Development	5	200	102
Evangelism	6	4,145	3,136
Payroll	7	15,612	22,491
Training	8	1,442	1,290
Total Payments	9	33,941	40,155
Net Income/(Expenditure) before Gifted Assets		(3,667)	(6,322)
Net Income/(Expenditure) after Gifted Assets		(3,667)	(6,322)
Total Funds Brought forward		676,721	683,043
Total Funds carried forward		673,054	676,721

PARKSTONE CHURCH CIO

Notes to the Financial Statements For the Year ended 31st December 2021

1. ACCOUNTING POLICIES

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of Preparation

Parkstone Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and Endowments

This represents the total value of all donated income and any other income receivable by the charity. This is accounted for on a receivable basis. Legacies are accounted for only when there is both the certainty of receipt and the ability to provide an accurate valuation.

Expenditure

Resources are mostly expended on grants to individuals and organisations as approved by the trustees during trustee meetings.

Raising Funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant Provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2021

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance Costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation or Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible Fixed Assets

Tangible Fixed Assets are depreciation over their estimated useful life, so as to write off their cost less estimated residual value. Depreciation rates vary according to the class of asset and are:-

Manse n/a

Church n/a

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objective of the charity.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

PARKSTONE CHURCH CIO
Notes to the Financial Statements
For the Year ended 31st December 2021

Recognition and Measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset

Fair Value Measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Commitments

At 31st December 2021 there were no outstanding capital commitments

At 31st December 2021 there were no contract commitments outstanding.

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2021

		2021	2020
	Ref	Unrestricted Funds £	Unrestricted Funds
Income & Endowments from			
Donations & Legacies			
Regular Giving & Collections	1	<u>30,274</u>	<u>33,833</u>
 Payments on Charitable Activities			
Administration			
Accountant		125	140
Bookkeeping		600	720
IT		1,513	158
Licences		380	335
Office Expenses		44	18
Subscriptions & Dues		1,787	822
Telephone & Internet		369	358
	2	<u>4,818</u>	<u>2,551</u>
 Building Costs			
Cleaning		85	36
Council Tax		1,871	1,896
Electricity		2,400	1,073
Gas		891	1,113
Insurance Church		1,112	1,145
Insurance Manse		374	333
Repairs & Maintenance		378	4,397
Water		82	81
	3	<u>7,193</u>	<u>10,074</u>
 Church Service Expenses			
Ministry		100	100
Outreach		267	200
Refreshments		44	48
Service Costs		120	163
	4	<u>531</u>	<u>511</u>
 Development			
Music	5	<u>200</u>	<u>102</u>

Parkstone Church CIO
Receipts and Payments Accounts
For the Year ended 31st December 2021

Payments on Charitable Activities Continued	Ref	2021	2020
		Unrestricted	Unrestricted
Evangelism			
India Project		1,787	784
Kolkata		786	784
Philip Lock		786	784
Spanish Gospel Mission		786	784
	6	4,145	3,136
Payroll			
Janitor		2,040	2,040
Pastor's Stipend		13,136	19,704
Pension Cost		436	747
	7	15,612	22,491
Training			
Books & Publications		57	-
Seminars & Accommodation		1,385	1,290
	8	1,442	1,290
Total Payments	9	33,941	40,155

Parkstone Church CIO
Balance Sheet
For the Year ended 31st December 2021

	2021	2020
	Unrestricted	Unrestricted
	Funds	Funds
Fixed Assets		
Church Manse	146,298	146,298
Church Premises	514,538	514,538
	<u>660,836</u>	<u>660,836</u>
 Cash at Bank and In Hand	 £	
NatWest Account	<u>12,218</u>	<u>15,885</u>
 Assets	 <u>673,054</u>	 <u>676,721</u>
 Unrestricted Funds	 <u>673,054</u>	 <u>676,721</u>