



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2022**

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St Boniface Church, Church Lane, Nursling, Southampton, SO16 0YB

St John’s Church, Horns Drove, Rownhams, Southampton, SO16 8AH

Incumbent: Rev Graeme Dixon, 27 Horns Drove, Rownhams, Southampton, SO16 8AH

Independent Examiner: Mrs Elizabeth Arnold, 62 Rockall Close, Lordshill, Southampton, SO16 8EH

Bankers: NatWest Bank, Shirley, Southampton
CAF Bank Limited, West Malling, Kent

Aim and purposes

The primary aim of Nursling and Rownhams PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the pastoral, evangelistic, social and ecumenical mission of the Church.

The Trustees confirm that they have due regard to the guidance on public benefit issued by the Charity Commission and consider that this report explains how the activities of the Charity provides public benefit.

The Trustees confirm that the PCC has complied 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 adults at risk of harm).

Objectives and Activities

1. To encourage everyone to grow to be more like Jesus, following him at all stages of their lives.
2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.
3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.
4. To strive to make the best use of all that God has given us to build up his Kingdom.

Achievements and Performance

General

During 2022 Covid-19 restrictions were slowly eased and the buildings gradually returned to full use over the course of the year.

The full PCC met seven times, once on ZOOM and the rest in person. An extended standing committee with key church personnel met in-between these meetings as required.

The following sub-committees met in 2022:

- Fabric & Finance did not meet
- Ministry & Mission did not meet
- Pastoral Care met once
- Creation Care met five times, one of which was informally with two eco reps from the Diocesan Advisory Committee.

Services were in-person, whilst continuing to stream morning services from St John's Church.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church and online on 24th April 2022. At this time there were 193 (185 in 2020 and 192 in 2021) parishioners on the Church Electoral Roll.

- There were 7 baptisms in the year (3 in 2020, 13 in 2021).
- There were 13 weddings of couples who wished to be married (3 in 2020, 10 in 2021).
- There were 9 church funerals during 2022 (5 in 2020, 12 in 2021).
- There were 16 interment of ashes (9 in 2021).
- There were 3 funerals held elsewhere (2 in 2021).

1. Encouraging everyone to grow to be more like Jesus, following him at all stages of their lives.

Our main Sunday morning services were held in person, and streamed for those who preferred to watch online. We also held 'in person' evening services at St John's and traditional morning services at St Boniface.

We have held Morning Prayer every weekday morning online. Once a week this is a time of open prayer. The monthly Saturday morning prayer meeting continued to meet online on the first Saturday of every month for the first part of 2022 but due to lack of participants it was decided put it on hold for a while as prayer was happening in other ways every weekday morning. An online Bible study course ran until the summer of 2022. As we emerged from COVID restrictions three new home groups started to meet in person, so this central online Bible study was also paused.

In addition to the Vicar, we are fortunate to have in our congregation an Honorary Curate (retired Vicar), one member who has completed the Bishop's Permission to Preach (BPP) programme and two in the process of training. We also have ten church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes giving us:

- 4 for leading worship
- 1 full time Children and Families worker
- 1 in Pastoral Care
- 1 in Prayer
- 3 Creation care

A creche was available at the morning service at St John's.

The 11-17 aged group has significantly grown in number, especially in the last few months of 2022.

The midweek children's group "The NET", for KS2 children, has started up again and regularly has around fifteen people every week, the majority of who are unchurched. The Monday night follow on to NET, "MORE" has around four young people each week and has been running youth Alpha.

Ichthians has continued to meet on Sunday Mornings with around five young people. Sunday Club has around ten young people every week, with their activities following the lectionary.

We ran three courses of Alpha online for those who are exploring the Christian faith, mainly made up of wedding and baptism couples. These have been very successful, and several people have come to faith through them.

'CONNECT' continued online as a follow-on course to Alpha for those who wanted to continue to explore. It is appreciated by those who attend.

2. To be open to being church in new ways and new places, while affirming and strengthening the old where it is still serving us well.

We provide a wide variety of services aiming to have something for everyone.

We encourage members to be involved in the services eg by Bible reading, leading prayers, leading sung worship, preaching, giving testimonies or leading services.

We have seven home groups, including one for parents with pre-school children.

'Messy Church' met for Christmas, Easter and Harvest in the local Scout Headquarters. This is for parents and children and is themed craft and games followed by a celebration and a meal together.

We continue to run several prayer groups and participate in a prayer breakfast for the churches in the SO16 postcode area. We are also running a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved during the year clearly meets a need. The Carols and Mince Pies at Christmas was again well attended by local families. The annual Christingle service was held in St John's this year which attracted quite a few local families. We also held a Nativity and two carol services as well as school carol services at Rownhams School and a Christingle for both schools.

Craft evenings are held on the first Tuesday of the month in the Church Hall.

3. Following the example of Jesus, to bear witness to the God in whom we believe by serving in our working, social and community lives.

We support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers.

Several church members are now part of the local Street Pastors' Team.

Church members continue to support the local food bank and the Street Pastors' Team. The local Men's Shed meet in St Boniface Church Hall at a favourable rate and are working hard to maintain and improve the hall. The group is well attended.

The eco group marked Earth Hour with a prayer meeting. The group took part in the Churches Count on Nature and organised a scavenger hunt for Great Big Green Week. We also took part in the Tearfund Big Quiz Night and Sophie Ross organised a craft session for making Eco Christmas presents. There were respectable numbers at all of these except the prayer meeting.

Graeme supports both of our schools as a Foundation Governor and our Children Youth and Families worker, Ewan will be joining as Governor in 2023. We also run leavers' days for those about to leave primary school. We host services for the local pre-schools and toddler group at major festivals. The puppet team continues to be very popular with children of all ages. Ewan runs Christian Union in both of our schools, and we have assemblies in both schools each week, occasionally supporting the teaching of RE lessons in the schools.

Since November we have restarted working with the Probation Service to provide sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly at the weekend and there is opportunity for outreach when working alongside their supervisors to allocate works on which they can practice their strimming, mowing, gardening, hedge cutting and other practical skills.

St Boniface Church were pleased to welcome visitors from Germany again this year.

4. To strive to make the best use of all that God has given us to build up his Kingdom.

Andy Ball worked as our part time paid staff Youth and Family worker until November. Ewan took on the post of Children, Youth and Family worker on a full time basis from September, which included a handover period with Andy. We also have a paid administrator for 9-12 hours a week.

The PCC actively supports several charitable causes, both financially and by raising awareness of their work. We have heard from representatives of a couple of these organisations this year. A small group meet periodically to review and consider charitable causes the PCC could support. We have a link with three churches in South Rwenzori, Uganda.

Since Covid-19, less people give financial gifts via the collection plate. The PCC has worked hard to encourage church members to move to the Parish Giving Scheme or to set up a standing order. We have also continued to use the 'Donate' button on the website, QR codes on the pews and contactless giving in church.

The PCC is very grateful for all the volunteers who give of their time and skills in so many ways to further the vision of the church. In particular we want to thank our churchwardens Mr Randell McKay and Mr John Sofrin. We would also like to mention Mr John McGinty who has helped oversee the maintenance of our buildings and grounds. These people have all worked hard for us.

The 'Friday Gang' at St Boniface Church have continued to keep the church and churchyard tidy and arrange the flowers.

The newly formed Nursling & Rownhams Band played at a community concert at St Boniface Church just before Christmas.

Sunny Dayz pre-school, our main St John's Hall tenant, sadly closed in October 2022.

We developed a new website this year; our thanks to the team for keeping it updated, and to Chris O'Connor for all his efforts prior to the launch of the new one.

Our thanks go to Gill McKay who diligently fills the role of our church safeguarding offer. After ten years in post she has said she would like to stand down by the end of 2023, so we are looking for someone to take on this important post.

Finally, thanks to the IT team who stepped up and spent many hours enabling our live-stream services.

Church of England policy is that all those who work with children and/or adults at risk and all PCC members receive an enhanced DBS check with barred list checks where appropriate. All individuals in these roles and other leadership roles are required to complete National Church safeguarding training as follows:

Role	Basic Awareness	Foundation	Leadership
Incumbents and clergy, including those that hold PTO	✓	✓	✓
Licenced Lay Ministers/Readers	✓	✓	✓
Parish workers with children/adults at risk (paid or volunteer)	✓	✓	x
Leaders/Supervisors of work with children/adults at risk (paid or volunteer)	✓	✓	✓
Parish Safeguarding Officers	✓	✓	✓
Churchwardens	✓	✓	✓
PCC Members	✓	✓	x
PCC Safeguarding Leads	✓	✓	✓
Youth and Children's Pastors	✓	✓	✓

We have the following Safeguarding policies:

- Domestic abuse and violence
- Recruitment of ex-offenders
- Safeguarding when hiring a parish building
- Social Media statement

We have reviewed our Health and Safety policies and our Fire Risk Assessments this year. We also have a Privacy Policy which is available on our website and to which a link is given on every email sent out by the Parish Office.

Buildings

- Both churches and halls have been properly maintained.

St Boniface Church

Church

- Upgrade of the lighting
- Installation of a water heater in the vestry
- Replacement of the old, rusting window guards

Hall

- Pointing to the building exterior and boundary wall
- Put in double glazing north and east side of the building
- The windows in the South side have been restored.

Churchyard

- The Friday gang continue to maintain the churchyard. Tend borders, cut the grass and generally make good.

Car Park

- Commencement of works in the car park
- Gated access
- Solar panel lighting
- Planting of peripheral hedging

St John's Church

Church

- Quinquennial inspection.
- Inspecting architect appointed, following the retirement of our previous one.

St John's Hall

- The fluorescent strip lights in the main room were replaced with LED tubes.
- A wi-fi system was installed, which works using 3G and 4G phone signals.
- Installation of a Nest thermostat, allowing remote control of the heating.
- Installation of a more energy-efficient gas combi-boiler.
- Installation of an outside tap at the rear of the hall, donated by the parent of one of the pre-school children.
- Essential electrical work, including the removal of the coin-operated electricity meter.

Churchyard

- Churchyard grounds work by work-parties of volunteers and the Payback Team who returned in November.
- A professional safety-survey of all the trees in the churchyard was undertaken.

Financial review

- Total incoming resources for 2022 were £185,257 compared to £187,633 in the previous year;
- Total outgoing resources were £185,778 (2021 - £165,384);
- The result for the year was net outgoing resources of £521 (2021 – net incoming resources of £22,249) giving net assets of £153,985 on 31 December 2022 (£154,506 on 31 December 2021).

Donations through planned giving remained at a similar level to the previous year, for which we are grateful. We are appreciative of those many church members who have switched to giving by online methods, in particular through the Parish Giving Scheme or other giving schemes where donations arrive inclusive of any gift aid recoverable. This reduces the administration at a local level considerably.

Our income benefited from the letting of our halls and the provision of weddings and funerals.

One highlight of the year was that, having been granted planning permission in 2018, sufficient funds had been raised to enable substantial progress on the construction of a carpark for St Boniface Church and Hall during 2022. This has much improved the parking situation and is appreciated by users, visitors and our neighbours.

Another highlight was the appointment of a fulltime Children, Youth and Families' Worker from 1 September. This is being funded as part of the running costs of the PCC.

Expenditure included:

- £99,755 (2021 - £93,456) on Common Mission Fund (Parish Share)
- £14,518 (2021 - £9,793) on church running and maintenance
- £14,972 (2021 - £8,620) on youth and children's work
- £4,399 (2021 - £2,928) on missionary and charitable giving

The Diocese of Winchester allocated £1,825 to the PCC from the Archbishops' Council fund to support parishes with increasing energy costs.

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2023 is £96,759, compared to £99,755 in 2022.

Reserves Policy

It is PCC policy to maintain a balance on the unrestricted funds, which equates to approximately six months' unrestricted payments, to cover the imminent payments to the Common Mission Fund, pay salaries and to cover emergency situations that may arise from time to time including urgent building repairs. The balance on 31 December 2022 met this target.

Funds not needed immediately are invested via a loan to the Winchester Diocesan Board of Finance, the CBF Church of England Deposit Fund (CCLA) and in a CAF Gold Deposit Account.

Plans for the future (as at 31/12/22):

St Boniface Church

- Redecoration of the interior of the church
- Repairs to the steeple cedar tiles
- Phase 3 to enlarge the car park

St John's Church, Hall and Grounds

- Repair of guttering and slipped slates on the roof of the church.
- Necessary tree surgery, as identified in the safety-survey.
- Boxing-in of exposed pipe-work following the installation of the new boiler in the kitchen of the church hall.
- Redecoration of the main room of the church hall.
- Having appointed a new architect, it is hoped that progress can be made on the project to replace pews with chairs.
- Work will continue on items listed in the Quinquennial report as resources allow.

Risk Management

The major risks to which the PCC is exposed have been reviewed and systems or procedures designed to manage those risks have been established. Details of these are in the risk policy.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a registered charity.

Members of the PCC are elected by the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules.

Church members are encouraged to stand for election to the PCC. Elected PCC members serve for 3 years and retire on a rotation basis, thus ensuring there are always experienced members on the PCC. At the first PCC meeting after the annual meeting the vicar explains the way the PCC works. There is a booklet distributed to new PCC members explaining the responsibilities of Trustees.

The PCC is responsible for a wide range of matters affecting the parish, including risk management, compliance with Health & Safety, equality legislation, GDPR, and the safeguarding of children and adults at risk of harm.

In their capacity as trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The PCC is registered with the Charity Commission (registration no 1130927) and is therefore responsible for ensuring compliance with the Public Benefit requirement.

- Standing Committee - this is the only sub-committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the full PCC.

Administrative information and members

St Boniface Church, Nursling and St John's Church, Rownhams are part of the Diocese of Winchester within the Church of England.

All correspondence should be addressed to the Parish Office, 27 Horns Drove, Rownhams, Southampton, SO16 8AH.

During the year, the following served as members of the Parochial Church Council (PCC):

Treasurer

Mrs Linda Purkess

Ex Officio Members

Incumbent: Rev Graeme Dixon (chairman)
Honorary Curate: Rev Jim Stanley-Smith (non-voting)
Wardens: Mr Randell McKay
Mr John Sofrin

Elected Members:

Mrs Lynn Black <i>PCC Secretary</i>	Mrs Isabel Murray
Mr Matthew Cambridge (until April 2022)	Mrs Christine Owen
Mrs Glennis Gould	Mr Jason Phelps
Mr Simon Harris (until April 2022)	Mrs Fiona Skidmore
Mrs Angela Jones	Mrs Katrina Stout <i>Deanery Synod</i>
Mr Clive Jones	Mrs Angela Wright
Ms Kathryn Lowe	Mrs Avis Wood

Co-opted Members:

Mrs Linda Purkess *PCC Treasurer*

Affiliation

- Both St Boniface and St John's are Fair Trade churches.
- The parish holds a Diocesan Gold Environmental Award.
- St John's Church holds an A Rocha Silver Eco-Church Award.

Signed on behalf of the PCC by Rev Graeme Dixon (Chair of the PCC):

Revd Graeme Dixon (Chairman)

Date 20th March 2023

Trustee Responsibilities in relation to the Financial Statements

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

The law applicable to charities in England and Wales 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 the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (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 financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees

I report on the financial statements of Nursling and Rownhams Parochial Church Council (registered charity number 1130927) for the year ended 31 December 2022, which are set out on pages 10 to 20.

Respective responsibilities of Trustees and Examiner

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

It is my responsibility to:

- Examine the financial statements under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements 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 financial statements 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 financial statements to be reached.

Signed: E Arnold

Mrs E Arnold
62 Rockall Close
Lordshill
Southampton
SO16 8EH

Date: 20th March 2023

Statement of Financial Activities for the year ended 31 December 2022

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	Notes	Note 7(a) £	Note 7(b) £	Note 7(c) £	£	£
Income and endowments from:						
Donations and legacies	2(a)	128,830	29,851	-	158,681	162,678
Charitable activities	2(b)	24,616	-	-	24,616	24,399
Other trading activities	2(c)	463	17	-	480	168
Investments	2(d)	1,046	345	9	1,400	308
Other	2(e)	80	-	-	80	80
Total income and endowments		<u>155,035</u>	<u>30,213</u>	<u>9</u>	<u>185,257</u>	<u>187,633</u>
Expenditure on:						
Raising funds	3(a)	385	1	-	386	224
Charitable activities	3(b)	152,952	32,440	-	185,392	165,160
Total expenditure		<u>153,337</u>	<u>32,441</u>	<u>-</u>	<u>185,778</u>	<u>165,384</u>
Net income/(expenditure)		1,698	(2,228)	9	(521)	22,249
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>1,698</u>	<u>(2,228)</u>	<u>9</u>	<u>(521)</u>	<u>22,249</u>
Total funds brought forward at 1 January		108,016	45,952	538	154,506	132,257
Total funds carried forward at 31 December		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>	<u>154,506</u>

None of the Parochial Church Council's activities were acquired or discontinued during the financial period.

There were no recognised gains or losses other than the net movement of funds for the financial periods shown above.

The notes on pages 12 to 20 form part of these financial statements.

Balance Sheet as at 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	Note 7(a)	Note 7(b)	Note 7(c)		
Notes	£	£	£	£	£
Fixed Assets					
Tangible assets	6	917	-	917	1,036
Current Assets					
Debtors:					
- Gift Aid tax recoverable		952	283	-	1,235
- Prepayments		969	-	-	969
- Accrued income		873	51	4	928
		<u>2,794</u>	<u>334</u>	<u>4</u>	<u>3,132</u>
Cash at bank and in hand:					
- WDBF Loan Account		49,237	4,748	522	54,507
- Bank Deposit Accounts		42,212	32,830	-	75,042
- Bank Current Accounts		18,660	6,839	21	25,520
- Cash in hand		64	74	-	138
		<u>110,173</u>	<u>44,491</u>	<u>543</u>	<u>155,207</u>
Total Current Assets		112,967	44,825	547	158,339
Liabilities					
Creditors: Amounts falling due within one year:					
- Creditors		(775)	-	-	(775)
- Accrued expenses		(2,755)	(101)	-	(2,856)
- Deferred income		(640)	(1,000)	-	(1,640)
		<u>108,797</u>	<u>43,724</u>	<u>547</u>	<u>153,068</u>
Net Current Assets		108,797	43,724	547	153,470
		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>
Total Net Assets		109,714	43,724	547	154,506
Parish Funds					
Unrestricted		109,714	-	-	109,714
Restricted		-	43,724	-	43,724
Endowment		-	-	547	547
		<u>109,714</u>	<u>43,724</u>	<u>547</u>	<u>153,985</u>
Total Charity Funds		109,714	43,724	547	154,506

The notes on pages 12 to 20 form part of these financial statements.

The financial statements were approved by the Parochial Church Council on 20th March 2023

and signed on its behalf by:

Graeme Dixon
Revd Graeme Dixon (Chairman)

Linda Purkess
Mrs Linda Purkess (Treasurer)

Notes to the financial statements

1. Accounting policies

a) Basis of Preparation

The financial statements of the PCC, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual financial statements of the PCC and with the Regulations 'true and fair view' provisions, together with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements have been prepared under the historical cost convention. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of other church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

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

b) Funds

Unrestricted funds - general funds which can be used for PCC ordinary purposes. Some unrestricted funds have been designated for specific purposes or projects.

There are five unrestricted funds:

i) General Fund

This represents the funds of the PCC that are not subject to any special restrictions regarding their use and is available for application to the general purposes of the PCC.

ii) Churches Repair Fund

This is a designated fund for the purpose of carrying out repair work to St. Boniface Church, Nursling and St. John's Church, Rownhams.

iii) Halls Repair Fund

This is a designated fund for the purpose of carrying out repair work to Nursling Church Hall and Rownhams Church Hall.

iv) St. John's Flower Fund

This is a designated fund for the purpose of providing floral decorations for St. John's Church. The main source of income is from wedding couples.

v) Youth Fund

This is a designated fund for the purpose of supporting work with youth, children and families.

Restricted funds - donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

There are six restricted funds:

i) St. Boniface Church Fund

This fund is for donations received that are to be used specifically for the benefit of St. Boniface Church. This includes £700 which must be spent on repairs to the spire and £5,821 for carparking improvements.

ii) Memorial Garden Fund

This fund was set up in 2004 with a donation for the purpose of creating an additional remembrance garden in St. John's churchyard.

Notes to the financial statements (continued)

Restricted funds (continued)

iii) **Buildings Development Fund**

This fund was setup in 2008 for the purpose of improving the facilities at St. John's Church, Rownhams. This includes £350 which must be spent on improving the seating.

iv) **The NET Fund**

This fund relates to the weekly 'NET' youth group for 7–11-year-olds and the weekly 'MORE' youth group for 11–16-year-olds. These groups raise funds to cover their running costs and any surplus is used for youth and children's work.

v) **Twin Spires Heritage Appeal Fund**

This fund is for improvements and maintenance of the churches, halls and grounds.

vi) **Outreach Fund**

This fund is for community outreach activities, such as support costs for 'Coffee Break', 'Messy Church' and Parish Easter and Christmas cards.

Endowment funds - these are funds, the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment.

The Hann legacy endowment fund was set up in 1996 with a legacy of £500 from Mr Edmund Philip Hann. The income generated from the legacy is to be used for the upkeep of St. John's churchyard.

c) Income

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time. All other income is recognised when it is receivable. All income is accounted for gross.

Amounts collected on behalf of other bodies at events held on church premises and handed to their representatives on the day are not considered to be incoming resources of the PCC and are not included in these statements.

d) Expenditure

Resources expended are accounted for on an accruals basis and are accounted for gross.

The Diocesan Common Mission Fund payment (formerly known as Parish Share) is accounted for when payable.

e) Fixed assets

Consecrated and beneficed property is not included in the financial statements in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the churches' inventory, which can be inspected. For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over either three years for office equipment or four years for other equipment. The Challen Grand Piano is being depreciated on a straight-line basis over ten years. Individual items with a purchase price of £450 or less are written off when the asset is acquired.

Notes to the financial statements (continued)

f) Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the Winchester Diocesan Board of Finance (WDBF) Loan Account or in various bank accounts.

Stocks of items held for resale have not been valued and included in the financial statements as the value is deemed to be insignificant.

g) Current liabilities

Revenue from weddings is recognised at the time that the weddings take place and any deposits received in advance are shown as a deferred income liability on the balance sheet until that time.

h) Judgements in applying accounting policies

In preparing these financial statements the trustees have made the following judgements:

- Determining whether income is restricted or unrestricted. These decisions depend upon whether the donor has given the income subject to certain terms or conditions which impose a restriction in trust law.

i) Key sources of estimation uncertainty

There are no significant areas of estimation uncertainty in the preparation of these financial statements.

j) Taxation

The charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued)

2. Income and endowments

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	67,890	-	-	67,890	67,996
- Tax recoverable	16,973	-	-	16,973	16,999
- Other tax efficient planned giving	7,790	-	-	7,790	7,290
- Other planned giving	3,433	-	-	3,433	2,911
Collections:					
- At all services for ordinary purposes	4,152	-	-	4,152	3,417
- Retiring and other collections for missions and charities, including tax recoverable	2,270	-	-	2,270	854
Grants:					
- War Graves Commission	60	-	-	60	60
- Parish Council for upkeep of churchyards	-	-	-	-	250
- Historic England for roof repairs at St. Boniface Church	-	-	-	-	25,000
- Barker-Mill Foundation for Mill Monument translation	-	-	-	-	153
- Barker-Mill Foundation towards the insurance of the Mill monument	278	-	-	278	220
- WDBF Energy Grant	1,825	-	-	1,825	-
- Listed places of worship grant scheme	-	151	-	151	6,270
Donations, including tax recoverable under Gift Aid, for salary of youth minister	2,900	-	-	2,900	3,750
Sundry donations, including tax recoverable	21,259	29,700	-	50,959	25,508
Legacies	-	-	-	-	2,000
	<u>128,830</u>	<u>29,851</u>	<u>-</u>	<u>158,681</u>	<u>162,678</u>
b) Income from charitable activities					
Fees for weddings and funerals	9,923	-	-	9,923	8,918
Weddings and funerals – extras	2,850	-	-	2,850	2,510
Letting of Church and Halls	11,851	-	-	11,851	11,565
Parish magazine	1,204	-	-	1,204	1,081
Sale of Bible reading notes	325	-	-	325	325
Impairment loss (see below)	(1,537)	-	-	(1,537)	-
	<u>24,616</u>	<u>-</u>	<u>-</u>	<u>24,616</u>	<u>24,399</u>
c) Income from other trading activities					
Fund raising activities	463	17	-	480	168
	<u>463</u>	<u>17</u>	<u>-</u>	<u>480</u>	<u>168</u>
d) Investment income					
Bank and other interest	1,046	345	9	1,400	308
	<u>1,046</u>	<u>345</u>	<u>9</u>	<u>1,400</u>	<u>308</u>
e) Other income					
Rent for use of land for electricity pole	80	-	-	80	80
	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Impairment loss

An impairment loss of £1,537 has been recognised in the year in respect of amounts owed by Sunnydayz Pre-school for the hire of Rownhams Church Hall for September and October 2022. Following the forced closure of the Preschool in October it is uncertain whether these amounts will be recoverable, and an impairment loss has been recognised for the full amount outstanding.

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2022	Total 2021
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	157	-	-	157	-
Donation envelopes and online/contactless donation charges	228	1	-	229	224
	<u>385</u>	<u>1</u>	<u>-</u>	<u>386</u>	<u>224</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	2,091	-	-	2,091	1,309
- Relief and development agencies	424	-	-	424	149
- Home mission and other Church societies	1,884	-	-	1,884	1,470
Ministry:					
- Diocesan Common Mission Fund	99,755	-	-	99,755	93,456
- Working expenses of incumbent	858	-	-	858	653
Church running and maintenance	14,361	157	-	14,518	9,793
Depreciation of fixed assets	789	-	-	789	775
Youth work	14,972	-	-	14,972	8,620
Parish magazine	420	-	-	420	223
Upkeep of grounds and churchyards	300	1,414	-	1,714	437
Running costs of halls	6,287	-	-	6,287	4,334
Payments to service weddings and funerals	2,730	-	-	2,730	2,498
Training	991	-	-	991	215
Outreach costs	-	1,489	-	1,489	259
'The NET' costs	-	22	-	22	-
Purchase of Bible reading notes	324	-	-	324	325
Major repairs & refurbishment work:					
- Rownhams Church	-	-	-	-	-
- Nursling Church	-	3,708	-	3,708	36,035
- Rownhams Church Hall	-	5,000	-	5,000	-
Car park at Nursling Church	-	20,650	-	20,650	-
Support costs:					
- Administration costs (including Parish Administrator)	6,766	-	-	6,766	4,609
	<u>152,952</u>	<u>32,440</u>	<u>-</u>	<u>185,392</u>	<u>165,160</u>

There were no Governance costs incurred by the PCC during the year (2021: Nil).

Notes to the financial statements (continued)

4. Staff costs

	<u>2022</u> £	<u>2021</u> £
Wages and salaries	19,901	12,324
Employer's contribution to defined contribution pension scheme	60	-
	<u>19,961</u>	<u>12,324</u>

During the year the PCC employed two Youth, Children and Families' Workers (one full-time from September 2022, one part-time up to November 2022), a part-time Parish Administrator and a part-time cleaner. In addition, small payments were made to those who carried out supporting duties at weddings and funerals. No employee was paid more than £60,000 (2021: None).

In addition to the costs above, the PCC paid redundancy costs of £1,103 to one member of staff in the year (2021: Nil).

5. Related Parties

No PCC member, or any connected party, received any remuneration for acting as a trustee of the charity.

No person connected with the PCC has been paid or is payable remuneration or other benefits from the funds of the charity (other than being reimbursed costs properly incurred).

6. Fixed assets

		<u>Church Equipment</u> £	Challen Grand <u>Piano</u> £	<u>Total</u> £
Tangible assets				
Cost	At 1 January 2022	5,293	6,215	11,508
	Additions at cost	670	-	670
	At 31 December 2022	<u>5,963</u>	<u>6,215</u>	<u>12,178</u>
Depreciation	At 1 January 2022	5,293	5,179	10,472
	Charge for the year	167	622	789
	At 31 December 2022	<u>5,460</u>	<u>5,801</u>	<u>11,261</u>
Net Book Value	At 31 December 2022	<u>503</u>	<u>414</u>	<u>917</u>
	At 31 December 2021	<u>-</u>	<u>1,036</u>	<u>1,036</u>

Church equipment comprises a digital piano, photocopier, a Hymnal Plus player unit, projector and software, and a lectern. All items are fully depreciated except the lectern, which was purchased during 2022.

The Challen Grand Piano was purchased during 2013 and is being depreciated over ten years.

Notes to the financial statements (continued)

7. Analysis of funds

a) Unrestricted funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>	<u>Designated</u>		
	General	Youth	Churches	Halls	St. John's	Total	Total
	Fund	Fund	Repair	Repair	Flower	2022	2021
	£	£	£	£	£	£	£
Income and endowments:							
Donations and legacies	128,823	-	-	-	7	128,830	125,385
Charitable activities	23,526	-	-	-	1,090	24,616	24,399
Other trading activities	463	-	-	-	-	463	141
Income from investments	173	13	828	32	-	1,046	261
Other income	80	-	-	-	-	80	80
Total income	153,065	13	828	32	1,097	155,035	150,266
Expenditure on:							
Raising funds	385	-	-	-	-	385	224
Charitable activities	150,454	1,473	-	-	1,025	152,952	128,712
Total expenditure	150,839	1,473	-	-	1,025	153,337	128,936
Net income/(expenditure)	2,226	(1,460)	828	32	72	1,698	21,330
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement in funds	1,026	(260)	828	32	72	1,698	21,330
Balances b/fwd at 1 January	52,852	5,691	46,997	1,821	655	108,016	86,686
Balances c/fwd at 31 Dec	53,878	5,431	47,825	1,853	727	109,714	108,016
Represented by:							
Fixed assets – tangible assets	917	-	-	-	-	917	1,036
Current assets							
Debtors:							
- Gift Aid tax recoverable	952	-	-	-	-	952	1,088
- Prepayments	969	-	-	-	-	969	911
- Accrued Income	393	-	356	14	110	873	1,676
	2,314	-	356	14	110	2,794	3,675
Cash at bank and in hand:							
- WDBF Loan Account	-	-	47,469	1,768	-	49,237	47,394
- Bank Deposit Accounts	39,357	2,855	-	-	-	42,212	37,479
- Bank Current Accounts	15,417	2,595	-	71	577	18,660	21,455
- Cash in hand	24	-	-	-	40	64	39
	54,798	5,450	47,469	1,839	617	110,173	106,367
Current assets	57,112	5,450	47,825	1,853	727	112,967	110,042
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(775)	-	-	-	-	(775)	-
- Accrued expenses	(2,736)	(19)	-	-	-	(2,755)	(812)
- Deferred income	(640)	-	-	-	-	(640)	(2,250)
Total net assets	53,878	5,431	47,825	1,853	727	109,714	108,016

Notes to the financial statements (continued)

7. Analysis of funds (continued)

b) Restricted funds

	St. Boniface Church	Memorial Garden	Buildings Develop.	The NET	Twin Spires Heritage Appeal	Outreach	Total 2022	Total 2021
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	26,430	-	2,175	-	108	1,138	29,851	37,293
Other trading activities	-	-	-	-	17	-	17	27
Income from investments	80	-	183	-	82	-	345	44
Total income	<u>26,510</u>	<u>-</u>	<u>2,358</u>	<u>-</u>	<u>207</u>	<u>1,138</u>	<u>30,213</u>	<u>37,364</u>
Expenditure on:								
Raising funds	-	-	-	-	1	-	1	-
Charitable activities	24,825	-	-	22	6,104	1,489	32,440	36,448
Total expenditure	<u>24,825</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>6,105</u>	<u>1,489</u>	<u>32,441</u>	<u>36,448</u>
Net income/(expenditure)	1,685	-	2,358	(22)	(5,898)	(351)	(2,228)	916
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	1,685	-	2,358	(22)	(5,898)	(351)	(2,228)	916
Balances brought forward at 1 January	12,401	16	20,251	926	6,552	5,806	45,952	45,036
Balances carried forward at 31 December	<u>14,086</u>	<u>16</u>	<u>22,609</u>	<u>904</u>	<u>654</u>	<u>5,455</u>	<u>43,724</u>	<u>45,952</u>
Represented by:								
Current assets								
Debtors:								
- Gift Aid tax recoverable	3	-	280	-	-	-	283	18
- Accrued income	-	-	51	-	-	-	51	8
	<u>3</u>	<u>-</u>	<u>331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>334</u>	<u>26</u>
Cash at bank and in hand:								
- WDBF Loan Account	-	-	4,748	-	-	-	4,748	6,591
- Bank Deposit Accounts	13,515	-	17,074	648	1,593	-	32,830	31,351
- Bank Current Accounts	568	16	456	256	61	5,482	6,839	7,925
- Cash in hand	-	-	-	-	-	74	74	75
	<u>14,083</u>	<u>16</u>	<u>22,278</u>	<u>904</u>	<u>1,654</u>	<u>5,556</u>	<u>44,491</u>	<u>45,942</u>
Current assets	14,086	16	22,609	904	1,654	5,556	44,825	45,968
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	-	-	-	-	-	(101)	(101)	(16)
- Deferred income	-	-	-	-	(1,000)	-	(1,000)	-
Total net assets	<u>14,086</u>	<u>16</u>	<u>22,609</u>	<u>904</u>	<u>654</u>	<u>5,455</u>	<u>43,724</u>	<u>45,952</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	<u>2022</u>	<u>2021</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	9	3
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	9	3
Fund at 1 January	538	535
Fund at 31 December	<u><u>547</u></u>	<u><u>538</u></u>
Represented by:		
Current assets		
Cash at bank and in hand:		
- WDBF Loan Account	522	522
- Bank Current Accounts	21	15
Debtors:		
- Accrued income	4	1
Total net assets	<u><u>547</u></u>	<u><u>538</u></u>

Supplementary pages

For information only, and do not form part of the financial statements

1. General fund: Missionary and charitable giving (including any tax recoverable under Gift Aid)

	2022		2021	
	£	£	£	£
Church overseas:				
- Bible Society	435		390	
- Mission to Seafarers	172		69	
- Church Mission Society (CMS)	720		720	
- USPG Ukrainian Appeal	542		-	
- The Barnabas Fund	95		63	
- South Rwenzori Link	127		67	
		2,091		1,309
Relief and development agencies:				
- Tearfund	268		63	
- The Leprosy Mission	156		86	
		424		149
Home mission and other Church societies:				
- SCRATCH	169		60	
- Southampton City Mission	732		668	
- Southampton Street Pastors	228		96	
- Scripture Union	62		67	
- A Rocha UK	363		261	
- Friends of Winchester Cathedral	5		5	
- Church Army	150		150	
- UCCF: the Christian Unions	100		100	
- Church Urban Fund	75		63	
		1,884		1,470
Total Missionary and Charitable Giving		4,399		2,928

In addition to the amounts shown above church members arranged their own fund-raising initiatives and proceeds were passed directly to the charities involved.

2. General fund: Parish Magazine (Twin Spires)

	2022		2021	
	£	£	£	£
- Sales of magazines	713		600	
- Advertisements	491		481	
Total income		1,204		1,081
- Printing and photocopying	344		176	
- Church News Service	76		47	
Total expenditure		(420)		(223)
Net income		784		858

Supplementary information (Continued)

The printing of 'Twin Spires' was brought 'in house' at the beginning of 2006 and is copied on the photocopier in the Parish Office. The associated costs have been calculated from the photocopier usage log and a unit price based on the actual cost of buying in paper and the maintenance charge that the PCC pays to the photocopier company.

A new photocopier was purchased during 2015, which is now fully depreciated.

3. Church Halls

	<u>Nursling</u>	<u>Rownhams</u>	<u>Total 2022</u>	<u>Total 2021</u>
	£	£	£	£
Rent/Hire	3,400	8,364	11,764	11,389
Electricity meter takings	-	87	87	113
Impairment loss (for unpaid rent)	-	(1,537)	(1,537)	-
Total income	<u>3,400</u>	<u>6,914</u>	<u>10,314</u>	<u>11,502</u>
Insurance	718	931	1,649	1,580
Water rates	87	632	719	255
Cleaning (labour and materials)	-	2,249	2,249	1,354
Heat and light	-	1,280	1,280	926
Internet	-	173	173	-
Minor repairs and renewals	49	168	217	219
Major repairs and improvements	-	5,000	5,000	-
Total expenditure	<u>854</u>	<u>10,433</u>	<u>11,287</u>	<u>4,334</u>
Net income	<u>2,546</u>	<u>(3,519)</u>	<u>(973)</u>	<u>7,168</u>