



**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL (PCC)
(registered charity no:1130927)
For the year ended 31 December 2023**

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

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

Website: www.twinspires.org.uk

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
CAF Bank Limited, West Malling, Kent
Winchester Diocesan Board of Finance
CCLA Investment Management Ltd

Aim and purposes

The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams has the responsibility for promoting within the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical in cooperation with the vicar, the Revd Graeme Dixon, to whom day to day management of the parish is delegated.

The Ecclesiastical Parish is part of the Diocese of Winchester within the Church of England. There are two churches within the parish: St Boniface Church, Nursling and St John's Church Rownhams. The Parochial Church Council (PCC) also has the responsibility for the maintenance of the church buildings and the associated halls.

The registered name of the PCC is The Parochial Church Council of the Ecclesiastical Parish of Nursling with Rownhams, and its working name is Nursling and Rownhams PCC. The registered number of the charity is 1130927 and statutory information regarding the PCC may be found on the Charity Commission website.

When planning activities for the year the Vicar and PCC have had regard to the Charity Commission's guidance on public benefit and specific guidance on charities for the advancement of religion.

Objectives and Activities

The vision is to be a Christ Centred Community by:

1. Encouraging 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

2023 gave a welcome 'return to normality' after the restrictions of Covid, although it has taken a while for church and event attendance to return to pre-covid levels.

Our Annual Parochial Church Meeting (APCM) was held in person at St John's Church on 24 April 2023. At this time there were 196 (193 in 2022) parishioners on the Church Electoral Roll.

The full PCC met six times in person. An extended standing committee with key church personnel met between these meetings as required. The Creation Care Eco Group met four times.

The key points of focus for our churches in 2023 were:

- Providing a weekly pattern of worship and community for our congregations
- Community engagement activities such as Messy Church, Lego Church, Carers and Tots, Coffee Break and Friday Friends
- Strengthening our youth, children, schools and families' ministry
- Digital Church with broadcast of services online and recordings available later
- Strengthening our social calendar with more community events led by a newly formed social committee
- Working together to continue our credentials as Eco Church
- Starting to consult about reordering our church buildings

Worship and community for our congregations

Our Sunday services were in-person, whilst continuing to live stream Sunday morning services from St John's Church. The streamed services are also available to watch later on our YouTube channel, which can be accessed via the Twinspires website.

Our pattern of weekly services has settled as:

Sunday 10:00	Worship at St John's Rownhams with creche available
Sunday 11:00	Worship at St Boniface Nursling
Sunday 18:30	Worship at St John's Rownhams (except for the 3 rd Sunday in the month)
Sunday 16:00 3 rd Sunday in the month	Lego Church in Rownhams St John's School
Monday 9:00	Online Morning Prayer
Tuesday 9:30	Online Morning Prayer
Wednesday 9:00	Online Open Prayer
Thursday 10:00	Online Morning Prayer
Friday 8:30	Morning Prayer at St Boniface Nursling

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life.

The following life events took place during 2023:

- There were 2 baptisms (7 in 2022)
- There were 5 weddings (13 in 2022)
- There were 9 church funerals (9 in 2022)
- There were 15 interment of ashes (16 in 2022)
- There were 6 funerals held elsewhere (3 in 2022)

Review of activities undertaken to support our Objectives

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

Our main Sunday morning services tend to be more contemporary at St John's and traditional at St Boniface. A new initiative was the Immerse Service, with a focus on sung worship, together with an opportunity for testimony to encourage each other. This is held at least once a month at St John's Church, led by Steve and Sarah Beak, and has been well received. Lego Church was also introduced during the year. This has attracted several families, particularly those with primary school-aged children.

In addition to the Vicar and the Youth, Children and Families Minister, we are fortunate to have volunteer support including an Honorary Curate (retired Vicar), retired ministers and two church members who have completed the Bishop's Permission to Preach (BPP) programme. We also have several church members who have completed at least one of the Bishop's Commission for Mission (BCM) programmes in leading worship, prayer, children and families work, creation care and pastoral care. In October Alison Collins was licensed as a Lay Worker in pastoral ministry in this Diocese following her move to Rownhams from the Diocese of Chester.

We have six home groups, including one for parents with pre-school children, who meet for Bible Study, prayer, fellowship, mutual support and encouragement.

Ichthians (for 11 years plus) and Sunday Club (for 3- 11 years) continued to meet on Sunday Mornings at St John's for their own activities. The youngsters return to the morning service for Holy Communion.

The children's group "The NET" for KS2 children meets on Friday evenings. This is well attended and regularly has around fifteen people, the majority of whom are unchurched. The Monday night follow on to NET, "MORE" has lower numbers but meets regularly. A board game group was trialled during the year but was not well supported.

Alpha was held online for those who are exploring the Christian faith, mainly made up of those preparing for marriage and parents preparing for the baptism of their children. '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 running of services for example by Bible reading, leading prayers, leading sung worship, preaching, giving testimonies and leading services.

'Messy Church' met for Ephiny, Easter and the end of the school year in the local Scout HQ. This is for parents and children and is themed craft and games followed by a celebration and a meal together. Lego Church was introduced on a Sunday afternoon once a month from the middle of the year and is enjoyed by several families.

We continue to run several prayer groups and hold a Ladies Get Together and a Men's Breakfast once a month.

The annual service for those who have been bereaved was held in November. The first Friday Friends Afternoon Tea, organised by the Pastoral Group, was held soon after to support those who have lost a loved one. This has become a regular event taking place every two months and is attended by around 20 people.

Remembrance commemorations were held in November and members of 21st Romsey Scout Group (Nursling and Rownhams) attended services in both churches.

The annual Christingle service was held in St John's Church at the beginning of December, which attracted quite a few local families. We also held a Nativity and two carol services as well as school carol services at St John's Church. Carols by the fire and the Carols and Mince Pies at Christmas were again well attended.

Good progress was made with strengthening our social calendar including a successful Barn Dance and Beetle Drive. 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 – our role in the community.

A tots' group was launched at the beginning of the year offering various activities including craft, singing, a Bible story and refreshments for little ones and their carers. Initially this was held in St John's Church Hall but, due to its popularity, it has moved to the larger Community Centre where regularly 25+ little ones attend. This meets on Monday mornings in School term time and is very well supported. A TVBC Councillor Community grant was received to help towards the running costs, for which we are grateful. We also support 'Coffee Break' for those 'home alone' and for those living with dementia and their carers. This meets twice a month, and the number of attendees is around 25. This group has also been supported by a TVBC Councillor Community grant which helped towards running costs and enabled the members to have a lunch outing to Romsey Golf Club in the autumn.

The King's Coronation was celebrated by a community event in and around St John's Church with refreshments, crafts and other activities, supported by a TVBC coronation grant. This was followed by an informal celebration service. Both churches were decorated with wonderful floral displays for the celebration weekend.

The local Men's Shed meets in St Boniface Church Hall at a favourable rate and is working hard to maintain and improve the hall. The group is well attended. A Ladies' Shed was also formed during 2023. St Boniface Church and the 'Shed' held Open Days in June and November, which were well supported by the community.

The Nursling & Rownhams Community Band played at a community concert at St Boniface Church just before Christmas. They practise in St Boniface Church and Church Hall.

Church members continue to organise the monthly litter pick, which is well supported and appreciated by the community. The eco group took part in the Churches Count on Nature in St John's Churchyard and the Tearfund Big Quiz Night, and the craft session for making Eco Christmas presents was repeated this year.

Graeme supports both of our schools as a Foundation Governor. Ewan, our Youth, Children and Families' worker runs Christian Union groups in both of our primary schools, and regular school assemblies are also held. We run leavers' days for those about to leave primary school. We host services for the local pre-school and tots' group at major festivals. The puppet team continues to be very popular with children of all ages. Another successful 'Light' Party was run as a community event at the end of October.

We have continued to work with the Probation Service providing sites for newly sentenced Community Pay Back workers to carry out the practical side of the Safety Induction training. This is done regularly on Saturdays 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 was pleased to welcome visitors from Germany again this year.

Ecumenical relationships continue through the meeting of church leaders in the SO16 postcode area and inter church connections in our social action in Southampton. Examples include church members supporting (by volunteering at and donating provisions to) the local food bank run by Southampton City Mission, 7 church members volunteer as part of the City's Street Pastors' Team and others have volunteered at the Winter Shelter project for the homeless and the Christmas Complete project run by SCRATCH.

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

We have been blessed with a full-time paid staff Youth, Children and Families worker for the whole year which has enabled a wide range of groups and activities to be offered. We also have a paid administrator for 9-12 hours a week and a paid cleaner for 6 hours a week to help look after our buildings.

Maintenance of our buildings continues.

St Boniface Church:

The 'Friday Gang' has continued to keep the church and churchyard tidy and arrange the flowers. Preliminary meetings were held regarding reorganisation of the vestry to improve kitchen facilities. The quinquennial inspection for St Boniface Church is past its due date and should be carried out in 2024. A generous legacy should go some way to the much-needed internal redecoration, following the successful roof repairs to make the building watertight.

St John's Church:

At St John's Church leaks in the roof are continuing to cause problems. The theft of lead from the roof of the vestry in December has exacerbated the damp problems. Expert advice is currently being sought. The scheduled 5-yearly professional inspection of the fixed electrical wiring has recently identified various issues that need remedial work, with a guide cost of £3,000. Discussions have been held with the architect regarding the reordering of the church to provide flexible seating. Much needed remedial tree works were carried out at the beginning of 2023 in the grounds of St John's Church. St John's Church Hall is being well used in the evenings and at weekends. However, financially, we have felt the loss of a regular day time booking on weekdays following the closing of Sunny Dayz Pre-School in the autumn 2022.

We would like to thank 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 who have worked so hard for us.

Financial review

We ended the year in a better financial position than we were in at the beginning of the year.

A huge thank you to everyone who has contributed financially during the year. The long list of activities you have read about would not be possible without your generosity.

- Total incoming resources for 2023 were £232,475 compared to £185,257 in the previous year
- Total outgoing resources were £174,902 (2022 - £185,778)
- The result for the year was net incoming resources of £57,573 (2022 – net outgoing resources of £521) giving net assets of £211,558 on 31 December 2023 (£153,985 on 31 December 2022)

Donations through planned giving increased by around 10% compared 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, 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. The shift to those who use the Parish Giving Scheme (PGS) means that this has become the preferred way of giving for many. We would also like to thank all those who very generously supported our two giving days in March and December 2023.

Two very generous legacies were received towards the end of 2023, which will be used to fund buildings maintenance and improvement projects in both churches.

Expenditure included:

- £96,759 (2022 - £99,755) on Common Mission Fund (Parish Share)
- £17,807 (2022 - £14,518) on church running and maintenance
- £30,852 (2022 - £16,483) on youth and other outreach work
- £3,688 (2022 - £4,399) on missionary and charitable giving

The rental income received from St John's Church Hall did not cover its running costs. This is mainly because we have not been able to find a regular replacement tenant for weekday daytime bookings following the closure of the Pre-School at the end of 2022.

Following a review by the Diocese of its budget, our Common Mission Fund commitment for 2024 is £89,251, compared to £96,759 in 2023.

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 2023 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

St Boniface Church

- Quinquennial inspection to be carried out by the church architect
- Upgrade the kitchen facilities in the vestry
- Redecoration of the interior of the church
- Repairs to the steeple cedar tiles

St John's Church, Hall and Grounds

- Repair roof of the church to make the building watertight
- Carry out the necessary electrical repairs
- Continue redecoration of the church hall.
- Progress the project to replace pews with chairs.
- Work will continue on items listed in the quinquennial report as resources allow.

Structure, governance and management

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

All Church members are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are elected at the Annual Parochial Church Meeting (APCM), appointed ex-officio, or co-opted in accordance with the Church Representation Rules. 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. Information is distributed to new PCC members explaining the responsibilities of Trustees. Annually, each PCC member completes a Trustee Eligibility Declaration and an HMRC Fit and Proper Persons Declaration.

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. The PCC has policies in place covering these requirements and Safeguarding and Health and Safety are agenda items at every PCC meeting. The PCC has complied with its duty to have 'due regard' to the House of Bishops' Safeguarding Policy and Practice Guidance.

In their capacity as charity trustees, members of the PCC are responsible for the stewardship of funds and for the appropriate accounting and reporting of the parish finances. The Standing Committee 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):

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:

Lynn Black <i>PCC Secretary</i>	Christine Owen
Glennis Gould	Jason Phelps
Simon Harris (from April 2023)	Fiona Skidmore
Angela Jones	Katrina Stout <i>Deanery Synod</i>
Clive Jones	Angela Wright
Kathryn Lowe (to April 2023)	Avis Wood (to November 2023)
Isabel Murray (to April 2023)	

Co-opted Member:

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
- Our churches are members of the Hampshire and the Islands Historic Churches Trust (HIHCT)

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

Revd Graeme Dixon (Chairman)

Date 19 March 2024

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 2023, 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: 19 March 2024

Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	Note 7(a)	Note 7(b)	Note 7(c)			
<u>Notes</u>	£	£	£	£	£	£
Income and endowments from:						
Donations and legacies	2(a)	164,414	45,507	-	209,921	158,681
Charitable activities	2(b)	16,366	579	-	16,945	24,616
Other trading activities	2(c)	840	-	-	840	480
Investments	2(d)	3,452	1,211	26	4,689	1,400
Other	2(e)	80	-	-	80	80
Total income and endowments		<u>185,152</u>	<u>47,297</u>	<u>26</u>	<u>232,475</u>	<u>185,257</u>
Expenditure on:						
Raising funds	3(a)	804	4	-	808	386
Charitable activities	3(b)	166,460	7,634	-	174,094	185,392
Total expenditure		<u>167,264</u>	<u>7,638</u>	<u>-</u>	<u>174,902</u>	<u>185,778</u>
Net income/(expenditure)		17,888	39,659	26	57,573	(521)
Transfers between funds		-	-	-	-	-
Net movement in funds		17,888	39,659	26	57,573	(521)
Total funds brought forward at 1 January		109,714	43,724	547	153,985	154,506
Total funds carried forward at 31 December		<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</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 2023

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	Note 7(a)	Note 7(b)	Note 7(c)		
Notes	£	£	£	£	£
Fixed Assets					
Tangible assets	6	1,775	-	1,775	917
Current Assets					
Debtors:					
- Gift Aid tax recoverable	1,946	80	-	2,026	1,235
- Prepayments	1,034	-	-	1,034	969
- Accrued income	1,064	769	8	1,841	928
	<u>4,044</u>	<u>849</u>	<u>8</u>	<u>4,901</u>	<u>3,132</u>
Cash at bank and in hand:					
- WDBF Loan Account	49,237	4,748	522	54,507	54,507
- Bank Deposit Accounts	55,644	71,103	-	126,747	75,042
- Bank Current Accounts	22,147	9,345	43	31,535	25,520
- Cash in hand	92	61	-	153	138
	<u>127,120</u>	<u>85,257</u>	<u>565</u>	<u>212,942</u>	<u>155,207</u>
Total Current Assets	131,164	86,106	573	217,843	158,339
Liabilities					
Creditors: Amounts falling due within one year:					
- Creditors	(1,102)	-	-	(1,102)	(775)
- Accrued expenses	(2,530)	(2,233)	-	(4,763)	(2,856)
- Deferred income	(1,705)	(490)	-	(2,195)	(1,640)
	<u>125,827</u>	<u>83,383</u>	<u>573</u>	<u>209,783</u>	<u>153,068</u>
Net Current Assets					
	<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>
Total Net Assets					
	<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>
Parish Funds					
Unrestricted	127,602	-	-	127,602	109,714
Restricted	-	83,383	-	83,383	43,724
Endowment	-	-	573	573	547
	<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>
Total Charity Funds					
	<u>127,602</u>	<u>83,383</u>	<u>573</u>	<u>211,558</u>	<u>153,985</u>

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

The financial statements were approved by the Parochial Church Council on 19 March 2024

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 £5,806 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. Monies have been used up during 2023 and the fund closed.

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 £850 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', 'Carers and Tots', '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 has been 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, The CBF Church of England Deposit Fund 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	Restricted	Endowment	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Fund</u>	<u>2023</u>	<u>2022</u>
	£	£	£	£	£
a) Income from donations and legacies					
Planned giving:					
- Planned giving under Gift Aid	74,742	-	-	74,742	67,890
- Tax recoverable	18,686	-	-	18,686	16,973
- Other tax efficient planned giving	9,260	-	-	9,260	7,790
- Other planned giving	3,526	-	-	3,526	3,433
Collections:					
- At all services for ordinary purposes	5,451	-	-	5,451	4,152
- Retiring and other collections for missions and charities, including tax recoverable	1,520	-	-	1,520	2,270
Grants:					
- War Graves Commission	60	-	-	60	60
- TVBC – Councillor Community Grant Scheme	-	1,470	-	1,470	-
- TVBC – Coronation Grant	-	500	-	500	-
- Taylor Wimpey – Grant for tree work	-	1,000	-	1,000	-
- Barker-Mill Foundation towards the insurance of the Mill monument	285	-	-	285	278
- WDBF Energy Grant	-	-	-	-	1,825
- Listed places of worship grant scheme	-	-	-	-	151
Donations, including tax recoverable under Gift Aid, for salary of youth minister	12,998	-	-	12,998	2,900
Sundry donations, including tax recoverable	37,886	4,087	-	41,973	50,959
Legacies	-	38,450	-	38,450	-
	<u>164,414</u>	<u>45,507</u>	<u>-</u>	<u>209,921</u>	<u>158,681</u>
b) Income from charitable activities					
Fees for weddings and funerals	9,071	-	-	9,071	9,923
Weddings and funerals – extras	1,050	-	-	1,050	2,850
Letting of Church and Halls	5,124	-	-	5,124	11,851
Parish magazine	941	-	-	941	1,204
Sale of Bible reading notes	180	-	-	180	325
'The NET' tuck shop	-	579	-	579	-
Impairment loss (see below)	-	-	-	-	(1,537)
	<u>16,366</u>	<u>579</u>	<u>-</u>	<u>16,945</u>	<u>24,616</u>
c) Income from other trading activities					
Fund raising activities	840	-	-	840	480
	<u>840</u>	<u>-</u>	<u>-</u>	<u>840</u>	<u>480</u>
d) Investment income					
Bank and other interest	<u>3,452</u>	<u>1,211</u>	<u>26</u>	<u>4,689</u>	<u>1,400</u>
e) Other income					
Rent for use of land for electricity pole	<u>80</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>80</u>

Impairment loss

An impairment loss of £1,537 was recognised in 2022 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 Pre-school in October 2022, and we have not been able to recover these amounts.

Notes to the financial statements (continued)

3. Expenditure

	Unrestricted Funds	Restricted Funds	Endowment Fund	Total 2023	Total 2022
	£	£	£	£	£
a) Expenditure on raising funds					
Fund-raising events	394	-	-	394	157
Donation envelopes	97	-	-	97	-
Online/contactless donation processing charges	313	4	-	317	229
	<u>804</u>	<u>4</u>	<u>-</u>	<u>808</u>	<u>386</u>
b) Expenditure on Charitable activities					
Missionary and charitable giving:					
- Church overseas	1,476	-	-	1,476	2,091
- Relief and development agencies	292	-	-	292	424
- Home mission and other Church societies	1,920	-	-	1,920	1,884
Ministry:					
- Diocesan Common Mission Fund	96,759	-	-	96,759	99,755
- Working expenses of incumbent	697	-	-	697	858
Church running and maintenance	17,774	33	-	17,807	14,518
Depreciation of fixed assets	1,302	-	-	1,302	789
Youth work	26,841	-	-	26,841	14,972
Parish magazine	449	-	-	449	420
Upkeep of grounds and churchyards	2,957	1,017	-	3,974	1,714
Running costs of halls	6,443	-	-	6,443	6,287
Payments to service weddings and funerals	2,018	-	-	2,018	2,730
Training	45	-	-	45	991
Outreach costs	-	3,573	-	3,573	1,489
'The NET' costs	-	438	-	438	22
Purchase of Bible reading notes	180	-	-	180	324
Major repairs & refurbishment work:					
- Rownhams Church	-	1,558	-	1,558	-
- Nursling Church	-	1,000	-	1,000	3,708
- Rownhams Church Hall	-	-	-	-	5,000
Car park at Nursling Church	-	15	-	15	20,650
Support costs:					
- Administration costs (including Parish Administrator)	7,307	-	-	7,307	6,766
	<u>166,460</u>	<u>7,634</u>	<u>-</u>	<u>174,094</u>	<u>185,392</u>

There were no Governance costs incurred by the PCC during the year (2022: Nil).

Notes to the financial statements (continued)

4. Staff costs

	<u>2023</u>	<u>2022</u>
	£	£
Wages and salaries	32,652	19,901
Employer's contribution to defined contribution pension scheme	735	60
	<u>33,387</u>	<u>19,961</u>

During the year the PCC employed a full-time Youth, Children and Families' Worker, 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 (2022: None).

In addition, in 2022, the PCC paid redundancy costs of £1,103 to one member of staff.

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

		Church <u>Equipment</u>	Challen Grand <u>Piano</u>	<u>Total</u>
		£	£	£
Tangible assets				
Cost	At 1 January 2023	5,963	6,215	12,178
	Additions at cost	2,160	-	2,160
	Disposals	(1,000)	-	(1,000)
	At 31 December 2023	<u>7,123</u>	<u>6,215</u>	<u>13,338</u>
Depreciation	At 1 January 2023	5,460	5,801	11,261
	Disposals	(1,000)	-	(1,000)
	Charge for the year	888	414	1,302
	At 31 December 2023	<u>5,348</u>	<u>6,215</u>	<u>11,563</u>
Net Book Value	At 31 December 2023	<u>1,775</u>	<u>-</u>	<u>1,775</u>
	At 31 December 2022	<u>503</u>	<u>414</u>	<u>917</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 photocopier (purchased in 2023) and the lectern (purchased in 2022).

The Challen Grand Piano was purchased during 2013 and is now fully depreciated.

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	2023	2022
	£	£	£	£	£	£	£
Income and endowments:							
Donations and legacies	164,144	200	-	-	70	164,414	128,830
Charitable activities	15,981	-	-	-	385	16,366	24,616
Other trading activities	840	-	-	-	-	840	463
Income from investments	939	53	2,372	88	-	3,452	1,046
Other income	80	-	-	-	-	80	80
Total income	181,984	253	2,372	88	455	185,152	155,035
Expenditure on:							
Raising funds	804	-	-	-	-	804	385
Charitable activities	164,516	1,406	-	-	538	166,460	152,952
Total expenditure	165,320	1,406	-	-	538	167,264	153,337
Net income/(expenditure)	16,664	(1,153)	2,372	88	(83)	17,888	1,698
Transfers between funds	(1,200)	1,200	-	-	-	-	-
Net movement in funds	15,464	47	2,372	88	(83)	17,888	1,698
Balances b/fwd at 1 January	53,878	5,431	47,825	1,853	727	109,714	108,016
Balances c/fwd at 31 Dec	69,342	5,478	50,197	1,941	644	127,602	109,714
Represented by:							
Fixed assets – tangible assets	1,775	-	-	-	-	1,775	917
Current assets							
Debtors:							
- Gift Aid tax recoverable	1,946	-	-	-	-	1,946	952
- Prepayments	1,034	-	-	-	-	1,034	969
- Accrued Income	348	1	689	26	-	1,064	873
	3,328	1	689	26	-	4,044	2,794
Cash at bank and in hand:							
- WDBF Loan Account	-	-	47,469	1,768	-	49,237	49,237
- Bank Deposit Accounts	52,737	2,907	-	-	-	55,644	42,212
- Bank Current Accounts	16,786	2,599	2,039	147	576	22,147	18,660
- Cash in hand	24	-	-	-	68	92	64
	69,547	5,506	49,508	1,915	644	127,120	110,173
Current assets	72,875	5,507	50,197	1,941	644	131,164	112,967
Liabilities							
Creditors: amounts falling due within one year:							
- Creditors	(1,102)	-	-	-	-	(1,102)	(775)
- Accrued expenses	(2,501)	(29)	-	-	-	(2,530)	(2,755)
- Deferred income	(1,705)	-	-	-	-	(1,705)	(640)
Total net assets	69,342	5,478	50,197	1,941	644	127,602	109,714

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 <u>2023</u>	Total <u>2022</u>
	£	£	£	£	£	£	£	£
Income and endowments:								
Donations and legacies	14,145	-	1,462	-	26,000	3,900	45,507	29,851
Charitable activities	-	-	-	579	-	-	579	-
Other trading activities	-	-	-	-	-	-	-	17
Income from investments	375	-	663	-	173	-	1,211	345
Total income	<u>14,520</u>	<u>-</u>	<u>2,125</u>	<u>579</u>	<u>26,173</u>	<u>3,900</u>	<u>47,297</u>	<u>30,213</u>
Expenditure on:								
Raising funds	-	-	-	-	-	4	4	1
Charitable activities	1,049	16	1,558	438	1,000	3,573	7,634	32,440
Total expenditure	<u>1,049</u>	<u>16</u>	<u>1,558</u>	<u>438</u>	<u>1,000</u>	<u>3,577</u>	<u>7,638</u>	<u>32,441</u>
Net income/(expenditure)	13,471	(16)	567	141	25,173	323	39,659	(2,228)
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	13,471	(16)	567	141	25,173	323	39,659	(2,228)
Balances brought forward at 1 January	14,086	16	22,609	904	654	5,455	43,724	45,952
Balances carried forward at 31 December	<u>27,557</u>	<u>-</u>	<u>23,176</u>	<u>1,045</u>	<u>25,827</u>	<u>5,778</u>	<u>83,383</u>	<u>43,724</u>
Represented by:								
Current assets								
Debtors:								
- Gift Aid tax recoverable	3	-	42	-	-	35	80	283
- Accrued income	57	-	602	-	110	-	769	51
	<u>60</u>	<u>-</u>	<u>644</u>	<u>-</u>	<u>110</u>	<u>35</u>	<u>849</u>	<u>334</u>
Cash at bank and in hand:								
- WDBF Loan Account	-	-	4,748	-	-	-	4,748	4,748
- Bank Deposit Accounts	27,332	-	17,467	648	25,656	-	71,103	32,830
- Bank Current Accounts	1,165	-	1,317	408	61	6,394	9,345	6,839
- Cash in hand	-	-	-	-	-	61	61	74
	<u>28,497</u>	<u>-</u>	<u>23,532</u>	<u>1,056</u>	<u>25,717</u>	<u>6,455</u>	<u>85,257</u>	<u>44,491</u>
Current assets	28,557	-	24,176	1,056	25,827	6,490	86,106	44,825
Liabilities								
Creditors: amounts becoming due and payable within one year:								
- Accrued expenses	(1,000)	-	(1,000)	(11)	-	(222)	(2,233)	(101)
- Deferred income	-	-	-	-	-	(490)	(490)	(1,000)
Total net assets	<u>27,557</u>	<u>-</u>	<u>23,176</u>	<u>1,045</u>	<u>25,827</u>	<u>5,778</u>	<u>83,383</u>	<u>43,724</u>

Notes to the financial statements (continued)

7. Analysis of funds (continued)

c) Endowment fund	<u>2023</u>	<u>2022</u>
	£	£
<u>Hann Legacy – St. John's churchyard</u>		
Income from investments	26	9
Income from charitable activities	<u>-</u>	<u>-</u>
Net income	26	9
Fund at 1 January	547	538
Fund at 31 December	<u><u>573</u></u>	<u><u>547</u></u>
Represented by:		
Current assets		
Debtors:		
- Accrued income	8	4
Cash at bank and in hand:		
- WDBF Loan Account	522	522
- Bank Current Accounts	43	21
Total net assets	<u><u>573</u></u>	<u><u>547</u></u>