

St John the Evangelist Fareham

**Financial Statements
of the Parochial Church Council**

for the year ended 31st December 2017

Incumbent:

Rev. Bruce Deans
3a Upper St Michaels Grove
Fareham
PO14 1DN

Bank:

Lloyds Bank PLC
43 West Street
Fareham
PO16 0BE

Independent Examiner:

Mrs Julia Ogden
Registered Charity 1143777

Independent Examiner's Report to the PCC of St John's Church, Fareham for the Year Ended 31st December 2017

Section A

This is my report to the Parochial Church Council of St John the Evangelist, on the annual report for the year ended 31st December 2017 set out on pages

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission, including the updated directions 2 and 9 (Sept 2017). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Examiner's signature

J. Ogden

Examiner's name CAPITALS

MRS JULIA LORRAINE OGDEN

Date

9th March 2018

Relevant professional
qualification(s) or body
if any

AAT

Examiner's address

Ogden & Co (Accountants)
16 St Michaels Grove,
Fareham, Hants. PO14 1DR
Tele & Fax (01329) 512813

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM
Financial Statements for the period ended 31 December 2017

		Unrestricted funds	Restricted income funds	Endowment funds	TOTAL FUNDS	
	Note				2017	2016
INCOMING RESOURCES						
<i>Voluntary income</i>	2(a)	82,132.51	23,659.68	0.00	105,792.19	91,529.16
<i>Activities for generating funds</i>	2(b)	9,350.73	2,650.00	0.00	12,000.73	12,840.63
<i>Church activities</i>	2(c)	6,033.36	34,044.77	0.00	40,078.13	46,510.89
<i>Other ordinary income</i>	2(d)	0.00	1,396.04	0.00	1,396.04	0.00
<i>Income from investments</i>	2(e)	0.00	0.00	0.00	0.00	1.73
TOTAL INCOMING RESOURCES		97,516.60	61,750.49	0.00	159,267.09	150,882.41
RESOURCES EXPENDED						
<i>Grants / Donations</i>	3(a)	5,794.34	0.00	0.00	5,794.34	3,777.37
<i>Support costs</i>	3(b)	598.62	0.00	0.00	598.62	639.93
<i>Directly relating to the work of the church</i>	3(c)	71,934.69	1,898.32	0.00	73,833.01	75,967.89
<i>Fund raising and publicity</i>	3(d)	0.00	1,294.02	0.00	1,294.02	155.66
<i>Church management and administration</i>	3(e)	2,492.02	0.00	0.00	2,492.02	2,918.88
<i>Other expenses</i>	3(f)	157.48	71,925.93	0.00	72,083.41	25,581.89
<i>Staff costs</i>	4	8,802.30	0.00	0.00	8,802.30	15,479.32
TOTAL RESOURCES EXPENDED		89,779.45	75,118.27	0.00	164,897.72	124,520.94
NET INCOMING / (OUTGOING) RESOURCES BEFORE OTHER RECOGNIZED GAINS AND LOSSES		7,737.15	-13,367.78	0.00	-5,630.63	26,361.47
Transfer of funds				0.00	0.00	0.00
GAINS AND LOSSES ON INVESTMENT ASSETS						
Depreciation on assets				0.00	0.00	0.00
NET MOVEMENT IN FUNDS		7,737.15	-13,367.78	0.00	-5,630.63	26,361.47
BALANCES B/FWD AT 1 JANUARY		60,033.93	11,524.98	0.00	71,558.91	45,197.44
BALANCES C/FWD AT 31 DECEMBER		67,771.08	-1,842.80	0.00	65,928.28	71,558.91

The notes on pages 3-7 form part of this account

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM
Financial Statements for the period ended 31 December 2017

NET INCOMING / (OUTGOING) RESOURCES BEFORE	7,737.15	-13,367.78	0.00	-5,630.63	26,361.47
OTHER RECOGNIZED GAINS AND LOSSES					
Transfer of funds			0.00	0.00	0.00
GAINS AND LOSSES ON INVESTMENT ASSETS					
Depreciation on assets			0.00	0.00	0.00
NET MOVEMENT IN FUNDS	<u>7,737.15</u>	<u>-13,367.78</u>	<u>0.00</u>	<u>-5,630.63</u>	<u>26,361.47</u>
BALANCES B/FWD AT 1 JANUARY	61,033.93	11,524.98	0.00	71,558.91	45,197.44
BALANCES C/FWD AT 31 DECEMBER	<u>67,771.08</u>	<u>-1,842.80</u>	<u>0.00</u>	<u>65,928.28</u>	<u>71,558.91</u>

The notes on pages 7-9 form part of this account

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM
Financial Statements for the period ended 31 December 2017

General Fund	2017		2016	
	£	£	£	£
Receipts				
<i>Regular giving</i>				
Planned to give	63,667.65		74,455.63	
Collections & other giving	7,138.63		4,918.90	
Income tax recovered	<u>6,977.37</u>	77,783.65	<u>7,677.54</u>	87,052.07
<i>Other voluntary receipts</i>				
Mission & relief agencies	35.30		1,494.19	
Contributions from Hall A/C	4,003.80			
Miscellaneous receipts	5,311.63		7,596.44	
Donations	<u>4,348.86</u>	13,699.59	<u>4,477.09</u>	13,567.72
<i>Receipts from Church activities</i>				
Fees	1,952.00		1,607.50	
Coffee	<u>1,952.81</u>	3,904.81	<u>1,606.00</u>	3,213.50
Total Receipts		<u>95,388.05</u>		<u>103,833.29</u>
Payments				
<i>Church activities</i>				
Oversea mission & relief agencies	5,794.34		3,777.37	
Diocesan Parish Share	53,301.00		50,634.00	
Church running & repair expenses	10,949.12		14,739.34	
Subscriptions	1,409.26		1,225.99	
Clergy expenses	1,892.25		1,210.03	
Vicarage	0.00		0.00	
Cost of services & outreach	2,477.06		1,745.26	
Printing & stationery	2,041.36		2,415.21	
Wages - office	7,194.70		13,737.73	
Cleaning church	1,607.60		1,741.59	
Readers expenses	598.62		639.93	
Bank charges	<u>450.66</u>		<u>503.67</u>	
Total payments		<u>87,715.97</u>		<u>92,370.12</u>
Receipts less Payments		7,672.08		11,463.17
Church account as at 1 January		23,770.45		12,307.28
Church account as at 31 December		31,442.53		23,770.45

**PAROCHIAL CHURCH COUNCIL OF
ST JOHN THE EVANGELIST, FAREHAM**

BALANCE SHEET AT 31 DECEMBER 2017

	Notes	2017	2016
FIXED ASSETS			
Tangible fixed assets (net)	5	0.00	0.00
CURRENT ASSETS			
Debtors	7	0.00	0.00
Cash at bank and in hand		65,928.28	71,558.94
		<u>65,928.28</u>	<u>71,558.94</u>
LIABILITIES	8	0.00	0.00
NET CURRENT ASSETS		<u>65,928.28</u>	<u>71,558.94</u>
FUNDS	6		
Unrestricted		67,771.08	60,033.93
Restricted		-1,842.80	11,524.98
Endowment		0.00	0.00
		<u>65,928.28</u>	<u>71,558.91</u>

Approved by the Parochial Church Council on



Mr David Scotney
(Church warden)

and signed on its behalf by:

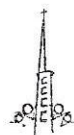


Mrs Elizabeth Webb
(Church warden)

The notes on pages 7 to 9 form part of these accounts

J. Deans
(Vicar)

**ST JOHN THE EVANGELIST, FAREHAM
ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 2017**



Administrative information:

St John the Evangelist is situated in Upper St Michael's Grove, Fareham. It is part of the Diocese of Portsmouth within the Church of England. The correspondence address is- St John the Evangelist Church, 1a Upper St Michael's Grove, Fareham, Hampshire, PO14 1DN.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission. Registered no. 1143777.

PCC members:

Incumbent: **Revd Bruce Deans** **Joint Chairperson (May 2015)**

Curate: **N/A**

Church Wardens:

Mrs Elizabeth Webb
Mr David Scotney

Deputy Church Wardens:

Mrs Julia Back
Mr Phil Harding
Mrs Rachel Hicks
Mr Brian Masters



Representatives on the Deanery Synod:

Miss Laura Craft
Mrs Charlie Stevenson

Lay Reader Representative:

Mr Ian Cranstone
Mr Jeremy Hicks

Elected Members:

- | | |
|----------------------------|----------------------|
| 1. Mr Jack Harding | (Until January 2018) |
| 2. Mr Mike Homer | (Until APCM 2018) |
| 3. Mrs Stephanie Sweetland | (Until APCM 2018) |
| 4. Mrs Marlene Weller | (Until APCM 2018) |
| 5. Mrs Rachel Hicks | (Until APCM 2018) |
| 6. Mrs Sue Lupton | (Until APCM 2019) |

- | | |
|-------------------------|-------------------|
| 7. Mr Phil Harding | (Until APCM 2019) |
| 8. Mr Geoff Collins | (Until APCM 2019) |
| 9. Mr Brian Masters | (Until APCM 2019) |
| 10. Mrs Sally Cranstone | (Until APCM 2020) |
| 11. Mrs Victoria Duboc | (Until APCM 2020) |
| 12. Mrs Janet Tucker | (Until APCM 2020) |

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and activities

St John's PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church, the Church Hall and 7A Upper St Michael's Grove.

Achievements and Performance - Church attendance

(The numbers in brackets are 2016 figures)

There were 124 (130) parishioners on the Church Electoral Roll, of whom 68 (69) are not resident within the parish as at 31st December 2017.

The average weekly Church attendance in 2017 was 97 (101) adults and 16 (12) children under 16, however this number increased at special services. Messy Church was held monthly during 2017, with the exception of January and August, on the first Sunday of the month, with an average congregation of 34 (40) adults and 26 (30) children. In the weeks before Christmas, local schools held their annual Carol Services in the church and Christingle services were held for the uniformed organisations.

REVIEW OF THE YEAR



The PCC met six times during the year with an average level of attendance of 16. Committees met between PCC meetings and their minutes were received by the full PCC and discussed where necessary. All PCC meetings received financial, Safeguarding and Health and Safety reports and Synod reports were given by the two representatives.

January (18) (Numbers in brackets indicate attendance)

With regards to finances, PCC agreed both the diocesan fees for the coming year and the maximum amount of church hall funds that it would be appropriate to use for certain costs/local missions in the coming year. Also, final figures were received from the November gift day and thanks was given for the amazing generosity of the church family. PCC also noted

THANK
You

their support of an application to be made for a grant to fund work to improve the kitchen, ceiling and flooring in the church hall.

March (17)

The 2016 annual accounts along with a new lone working/pastoral visiting code of conduct (incorporating a fuller assessment of risk) and a revised parish safeguarding policy were all approved. The health & safety policy and fire safety risk assessment were also updated and approved. It was also decided to apply for a faculty to confirm the re-ordering of the church pews as set out in the temporary licence issued in March 2016 and request permission to put up two new notice boards in the 'Tot Spot' at the same time. PCC were informed that Jeannette Poulter had stepped down as overall Pastoral Care Co-ordinator and Rachel Hicks has agreed to take on this role, PCC expressed their sincere thanks to Jeannette for her many years of service in the role of overall Pastoral Care Co-ordinator. Plans for a CTiF (Christians Together in Fareham) Summer Club in Summer 2017 were discussed and it was decided to request specific money from Price's Trust to support this. Bruce shared the Plan for Growth that has been prepared by the LYCIG planning group with PCC who adopted the priorities outlined.

May (14)

PCC reviewed all committee lists and specific roles within PCC for the coming year following the APCM. In financial matters, the amount of the church tithe for 2017 was approved and PCC continued to use the new financial dashboard format to review church finances. The possibility of improving the projection equipment in church was discussed and further investigation and enquiries planned. Upcoming events such as the summer fayre and Prayer for the Nation day were discussed and reviewed. PCC also heard an update on plans to recruit a new parish administrator.

July (16)

Spending and expenditure for the first half of 2017 was discussed and reviewed and YTD 2017 hall income/expenditure was compared with that of 2016. PCC members were informed of feedback from a recent visit from the Archdeacon. With regards to services at St John's it was agreed that PCC would consider the possibility of using non-alcoholic communion wine and a new framework was adopted to allow wider church family to occasionally preach and ensure those leading/preaching for the first time are well supported. Also, PCC voted to have one 9am service in church and one service in the hall following this on the first Sunday of each month from February 2018 (therefore no 10:30am service in church).

September (15)

PCC members reviewed the 2018 diocesan budget and agreed feedback to be sent to the diocese. Plans for developing the monthly Messy Church service were discussed with some new ideas suggested and some aspects to be sure to keep also noted, the

aim being to make the session more of an all age 'Messy Family' time. PCC also heard details of work needed around the scout hut area and it was agreed that the fence would be replaced and some trees removed. It was noted that new legislation regarding Data Protection will come into force in 2018 and that Ian Cranstone & Brian Masters would be attending some upcoming training on this subject.

November (15)

An updated Parish Safeguarding Policy was circulated, read out to PCC members and adopted. Brian Masters and Ian Cranstone fed back to PCC following a recent training course on new Data Protection legislation so that PCC can begin to consider how this will impact the parish. It was decided to purchase and install two new notice boards in the Tot Spot which faculty approval had been received for and the purchase of some new equipment for Messy Church was approved. PCC members were informed that the 5-yearly (Quinquennial) church buildings inspection report has now been received and will be circulated in due course.

Victoria Duboc

PCC Secretary

FABRICS REPORT MARCH 2017 - MARCH 2018

This has been a year in which an awful lot has been achieved within the church buildings and grounds. The Church Wardens would like to thank everyone who has helped with various tasks throughout the year: Brian Masters who has done a great deal of the work and often seems to be one step ahead us on jobs to be done. Also to Ken Patching for completing the PAT testing which is now up to date. And, of course, the hall team who have achieved so much for the Church Hall.



Church

PAT testing was started in April and went on through 2017. Maintenance of Emergency Lights was carried out in October replacing batteries where required. The Boiler was serviced in January. And a number of maintenance jobs listed on the Quinquennial Report were attended to on various dates.

Church Grounds

Three 'Job Days' were organised during 2017 which were well-attended and these allowed us to keep the grounds in good order. Major works, carried out in November, were to remove the fir trees between the Scout Hut and the Vicarage garden and to have a new fence erected to form a screen between those two areas.

Church Hall

Work done in the hall include a new ceiling in the main hall, a new kitchen and painting throughout. A new lock fitted on the car park entrance door and one damaged toilet door replaced. These works are detailed in the Hall Report.

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005).

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

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming resources

Planned giving, collections and similar 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 entitled to the use of the resources, their ultimate

receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

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

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). All such expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

PAROCHIAL CHURCH COUNCIL OF ST JOHN THE EVANGELIST, FAREHAM